



**Verified Carbon
Standard**

ENERGY EFFICIENCY AND SOLID WASTE
DIVERSION ACTIVITIES WITHIN THE
QUEBEC SUSTAINABLE COMMUNITY 9TH
MONITORING REPORT

Will

Project title	Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community
Project ID	929
Monitoring period	01-January-2024 to 31-December-2024
Original date of issue	21-July-2025
Most recent date of issue	21-October-2025
Version	1.3
VCS Standard Version	4.7 – updated 16 April 2024
Prepared by	WILL Solutions Inc. Claudia Lesage, GHG Quantification Manager

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1 PROJECT DETAILS

1.1 Summary Description of the Implementation Status of the Project

The Energy Efficiency and Solid Waste Diversion Activities within the Quebec Sustainable Community project (VCS Project ID929) is a grouped project led by WILL Solutions Inc. (“WILL”) as the sole project proponent (Sustainable Community Service Promoter (SCSP)). The project quantifies and generates greenhouse gas (GHG) emission reductions in conformance with the VCS Methodology VM0018 Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community (version 1.0).

This grouped project has been implemented since January 1st, 2010, and continues to progress as intended by aggregating multiple project activity instances (PAI). These PAIs reduce GHG emissions through measures that reduce energy demand and measures that avoid methane emissions by diverting waste away from landfills.

Each implemented PAI is categorized according to one of the 10 Generic PAI listed in section 3.3. These categories encapsulate all measures eligible under the Quebec Sustainable Community (QSC). New PAIs continue to be added, quantified and validated, supporting the grouped project’s goal to stimulate and finance GHG reduction initiatives across Quebec’s ICI sector.

This grouped project is intended to stimulate and finance owners and operators of ICI (Industrial, Commercial, and Institutional) buildings, also referred to as “Client Facilities” – large and small – located in the Province of Quebec, in Canada, for their GHG emission reduction efforts, by providing access to the voluntary carbon credit markets and beyond any regulated compliance.

Monitoring Period GHG Emission Reductions:

For the monitoring period of 01/01/2024 to 31/12/2024, the group project generated a total of 578,457 tCO₂e in GHG emission reductions. This outcome is attributed to 2,399 PAIs active under this period, among which 43 new PAIs have been included, contributing to the group project’s expansion.

The project remains fully operational and continues to provide the participating Client Facilities (CF) with access to voluntary carbon markets,

1.2 Audit History

Audit type	Period	Program	Validation/verification body name	Number of years
<i>Project Validation</i>	11-07-2013	VCS	SGS United Kingdom Ltd.	n.a.

1st Monitoring Report	01-01-2010–31-10-2013	VCS	Perry Johnson Registrars Carbon Emissions Services, Inc (PJRCES)	3 years and 10 months
2nd Monitoring Report	01-11-2013–31-12-2015	VCS	Perry Johnson Registrars Carbon Emissions Services, Inc (PJRCES)	1 year and 2 months
3rd Monitoring Report	01-01-2016–31-12-2016	VCS	Earhood Services Private Limited (ESPL)	1
4th Monitoring Report	01-01-2017–31-12-2018	VCS	Earhood Services Private Limited (ESPL)	1
5th Monitoring Report	01-01-2019–31-12-2019	VCS	Earhood Services Private Limited (ESPL)	1
Project Renewal	01-01-2020–31-12-2029	VCS	Earhood Services Private Limited (ESPL)	n.a.
6th Monitoring Report	01-01-2020–31-12-2021	VCS	LGAI Technological Center, S.A. (APPLUS+)	2
7th Monitoring Report	01-01-2022–31-10-2022	VCS	Earhood Services Private Limited (ESPL)	1
8th Monitoring Report	01-01-2023 – 31-12-2023	VCS	Earhood Services Private Limited (ESPL)	1
9th Monitoring Report	01-01-2024 – 31-12-2024	VCS	Earhood Services Limited (ESL)	1

1.3 Sectoral Scope and Project Type

Sectoral scope¹	Sectoral scope 3 and sectoral scope 13
Project activity type	Energy demand; Waste handling and disposal

1.4 Project Proponent

Organization name	Will Solutions Inc.
Contact person	Claudia Lesage

¹ Projects, activities, or methodologies may be developed under any of the 16 VCS sectoral scopes: <https://verra.org/programs/verified-carbon-standard/vcs-program-details/#sectoral-scopes>

Title	GHG Quantification Manager
Address	Beloeil, Province of Quebec, Canada, J3G 5Z5
Telephone	1 438 897-8007
Email	claudia@solutionswill.com

Organization name	Will Solutions Inc.
Contact person	Martin Clermont
Title	President, Founder, Engineer, and Carbon Expert
Address	Beloeil, Province of Quebec, Canada, J3G 5Z5
Telephone	1 438 897-8009
Email	mclermont@solutionswill.com

Organization name	Will Solutions Inc.
Contact person	Anne-Marie Gendron
Title	Chief Operating Officer (COO)
Address	Beloeil, Province of Quebec, Canada, J3G 5Z5
Telephone	1 438 897-8001
Email	amgendron@solutionswill.com

1.5 Other Entities Involved in the Project

There are no other entities involved in the project.

1.6 Project Start Date

Project start date	01-January-2010
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Justification	The project began generating GHG emission reductions in 01-January-2010.
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1.7 Project Crediting Period

Crediting period	Ten years, twice renewable
Start and end date of first or fixed crediting period	<p>First period: 01-January-2010 to 31-December-2019</p> <p>Renewal period: 01-January-2020 to 31-December-2029</p>

1.8 Project Location

All Client Facilities included in the grouped project are located inside the province of Quebec, Canada. They are linked by and grouped under a common geographic boundary – in this case the territory of the Province of Quebec – where regional conditions (i.e., electricity source, climate, waste processing schemes, etc.) and regulations (i.e., waste and emission regulations, etc.) are similar among different Client Facilities.

The map displayed below illustrates the territory of the Province of Quebec. The 11 geodesic coordinates define the boundaries of the polygon encasing the Province of Quebec’s territory. In this monitoring report, 96 Client Facilities are declared, with 54 that have provided the required data, which comprise 2,399 PAI, are all located within this polygon. A separate KML file has been provided to demonstrate all Client Facilities and their PAIs are situated within the polygon.

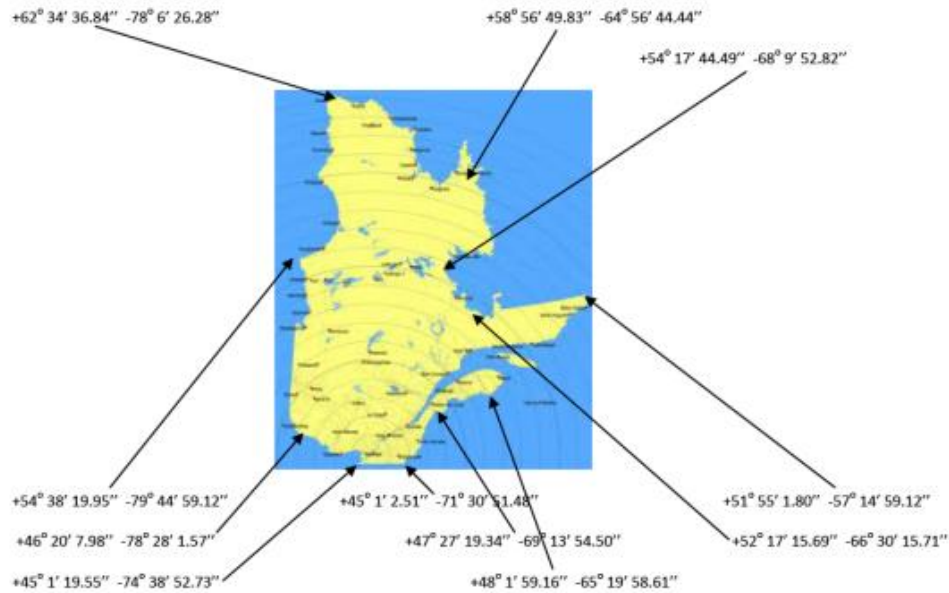


Figure 1 Geodesic coordinates of the polygon covering the Province of Quebec territory

1.9 Title and Reference of Methodology

Type (methodology, tool or module).	Reference ID, if applicable	Title	Version
Methodology	VM0018	Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community	1.0
Tool	CDM Tool 02	Combined tool to identify the baseline scenario and demonstrate additionality	7.0

1.10 Double Counting and Participation under Other GHG Programs

1.10.1 No Double Issuance

Is the project receiving or seeking credit for reductions and removals from a project activity under another GHG program?

Yes No

1.10.2 Registration in Other GHG Programs

Was the project registered or seeking registration under any other GHG programs?

Yes No

1.11 Double Claiming, Other Forms of Credit, and Scope 3 Emissions

1.11.1 No Double Claiming with Emissions Trading Programs or Binding Emission Limits

Are project reductions and removals or project activities also included in an emissions trading program or binding emission limit? See the *VCS Program Definitions* for definitions of emissions trading program and binding emission limit.

Yes No

The GHG reductions quantified in this Monitoring Report are not included in an emissions trading program or any other mechanism that includes GHG allowance trading. To ensure this, Will Solutions systematically excludes from its Monitoring Reports all facilities that are involved with the RSPEDE. More information on how the project proponent avoids double counting risks with the SPEDE can be found in Appendix 2.

1.11.2 No Double Claiming with Other Forms of Environmental Credit

Has the project activity sought, received, or is planning to receive credit from another GHG-related environmental credit system? See the *VCS Program Definitions* for definition of GHG-related environmental credit system.

Yes No

1.11.3 Supply Chain (Scope 3) Emissions

Do the project activities affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain?

Yes No

If yes:

Is the project proponent(s) or authorized representative a buyer or seller of the product(s) (goods or services) that are part of a supply chain?

Yes No

If yes:

Has the project proponent(s) or authorized representative posted a public statement on their website saying, “Carbon credits may be issued through the Verified Carbon Standard project [project ID] for the greenhouse gas emission reductions or removals associated with [project proponent or authorized representative organization name(s)] [name of product(s) whose emissions footprint is changed by the project activities].”

Yes No

1.12 Sustainable Development Contributions

The Sustainable Community (SC) solution consolidates project activity instances (PAI) that reduce emissions. These PAIs involve reducing energy demand and diverting waste from landfills to avoid methane emissions within the Province of Quebec, Canada.

By enhancing energy efficiency, reducing energy demand, and adopting sustainable waste management practices, the SC project directly contributes to SDGs 9, 10, 11, 12, 13 and 17. The description of each SD contributions and their progress is provided in Table 1 below and evidence of the project’s SD contributions are provided in Annex B and Appendix 5.

WILL Solutions is in line with the Quebec government's Strategy 2023-2028². Strategy 2023-2028 is the Quebec government's response to the United Nations' 2030 Agenda for Sustainable Development. It is also aligned with the principles of the Paris Climate Agreement to which Quebec is contributing.

² <https://cdn-contenu.quebec.ca/cdn-contenu/adm/min/environnement/publications-adm/developpement-durable/strategie-gouvernementale/strategie-gouv-developpement-durable-2023-2028-enbref.pdf>

Table 1: Sustainable Development Contributions

Row number	SDG target	SDG indicator	Net impact on SDG indicator	Current project contributions	Contributions over project lifetime
1)	9.3	Number of Client Facilities (SMEs) with access to financial services	Implemented activities to increase	<ul style="list-style-type: none"> 0 CAD\$ paid up during the monitoring period to Sustainable Community Client Facilities (SMEs) to implement GHG reduction projects. <p>2,399 reduction projects (PAI) realized over 150 SMEs with most located in remote area on 14 of the 17 administrative regions of Quebec.</p>	<ul style="list-style-type: none"> 2,8 M CAD\$ over the project lifetime to Sustainable Community SMEs to implement GHG reduction projects. 6.7% of Quebec’s population (near 600,000 people), associated to innovative projects through their organizations (SME, municipalities, and NGOs). <p>Over 2,600 reduction projects (PAI) realized by over 150 SMEs with most located in remote areas, in 14 of the 17 administrative regions of Quebec.</p>
2)	10.2	By 2030, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status.	Implemented activities to increase	6.7% of the Quebec’s population territory, located mainly in remote areas, has participated through their organizations (SME, municipalities, and NGOs), to the group project.	The renewal of our group project by VCS in May 2021 for another 10-year period (starting January 1 st , 2020, to December 31, 2029), combined with driving climate action allow higher inclusion inside the Quebec’s territory.

3)	11.A	Support positive economic, social, and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning.	Implemented activities to increase	14.3% of Quebec's municipalities (162 municipal organizations over 1,130 Quebec municipalities) participate in the Sustainable Community project, which is in line to mitigate climate risks.	14.3% of Quebec's municipalities (162 municipal organizations over 1,130 Quebec municipalities) participate in the Sustainable Community project, which is in line to mitigate climate risks.
4)	12.5	By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	Implemented activities to increase	As calculated, 386,668 tCO ₂ e from waste emissions was avoided through the reduction of waste generation, recycling, reuse, and composting, mainly realized in remote regions.	The renewal of our group project by VCS (May 2021) over the period of 2020-2029 will allow to reach ≈10,000,000 tCO ₂ e associated with the reduction of waste generation. Over the period 2020-2029, the group project has enabled the reduction of 2,860,803 tCO ₂ e associated with the reduction of waste.
5)	13.0	Tonnes of greenhouse gas emissions avoided or removed	Implemented activities to increase	578,457 tCO ₂ e of greenhouse gas emissions (GHG) avoided and/or reduced.	6,27 million tCO ₂ e of greenhouse gas emissions (GHG) avoided and/or reduced.
6)	17.17	Number of contributing NGO and partnership to the sustainability movement.	Implemented activities to increase	No further changes this monitoring period	14 NGOs directly associated to the Sustainability movement.

1.13 Commercially Sensitive Information

Information concerning the names of the companies (i.e. Client Facilities) taking part in the grouped project is not disclosed out of respect for the law³ on the protection of personal data, as well as for reasons of commercial competitiveness. See Appendix 1 for further details.

2 SAFEGUARDS AND STAKEHOLDER ENGAGEMENT

2.1 Stakeholder Engagement and Consultation

2.1.1 Stakeholder Identification

Stakeholder Identification	N/A ; Stakeholders have not changed during this monitoring period.
Legal or customary tenure/access rights	N/A ; Legal or customary tenure/access rights have not changed during this monitoring period.
Stakeholder diversity and changes over time	N/A ; Stakeholders have not changed during this monitoring period.
Expected changes in well-being	N/A ; does not apply to this project type
Location of stakeholders	N/A ; Stakeholders have not changed during this monitoring period.
Location of resources	N/A ; does not apply to this project type

2.1.2 Stakeholder Consultation and Ongoing Communication

Ongoing consultation	As the project proponent, WILL maintains ongoing and regular communications with project stakeholders such as social development partners, collaborators, members (Client Facilities) and VCU buyers throughout the monitoring period. Methods used to engage local
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³ <https://www.quebec.ca/nouvelles/actualites/details/loi-25-nouvelles-dispositions-protegeant-la-vie-privée-des-quebecois-certaines-dispositions-entrent-en-vigueur-aujourd'hui-43212>

	<p>stakeholders include ongoing communications through social media platforms, newsletters, as well as the media and news section on the project proponent’s website. In addition, stakeholders can provide at any time their input or concerns over the project through email correspondence or phone calls. A GHG auditor from WILL’s team is specifically assigned to each client facility and represents a privileged point of contact available at all times to receive questions, comments or inputs. Each client facility or VCU buyer also has access to a dedicated account manager who can be contacted at any time.</p> <p>In its latest sustainability report⁴ published in September 2024, WILL reported that it has produced over 100 publications that promote sustainability on its website, blog and social media (LinkedIn, Facebook, Twitter, and Instagram). In addition, the promotion of GHG reduction projects and communications regarding the ongoing status of the project were realized through webinars, newsletters, and virtual meetings.</p>
<p>Date(s) of stakeholder consultation</p>	<p>01-01-2024 to 31-12-2024 (ongoing communications)</p>
<p>Communication of monitored results</p>	<p>The monitoring results are communicated through our yearly sustainability report as well as an individual carbon credit portfolio for participating client facilities.</p> <p>The monitoring results are also available on our website to facilitate the customer journey for our stakeholders interested in this documentation⁵.</p>
<p>Consultation records</p>	<p>The quantification manager and the sales manager are responsible for collecting, documenting, and addressing the inputs and concerns when applicable.</p>
<p>Stakeholder input</p>	<p>No comments, input, or concerns from local stakeholders were received for this monitoring period. However, if comments or concerns are received, the project proponent</p>

⁴ <https://solutionswill.com/wp-content/uploads/2024/11/Sustainable-Development-Report-2023-2024-Will-Solutions-EN.pdf>

⁵ Published monitoring results on the project proponent website: <https://solutionswill.com/en/our-community/sustainable-communities-project-documentation/>

	will address the comments or concerns raised by the stakeholders when appropriate.
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2.1.3 Free, Prior, and Informed Consent

Consent	<p>The client facilities and the PAIs included in the group project are small-scale and do not affect property rights, usage, or resources. Each client facility retains full ownership of its facilities and resources. The project does not alter or infringe upon ownership rights in any way. The role of the PP is limited to coordinating the grouped project, without any claim or control over the properties or operations of the participating client facilities.</p> <p>In this regard, the PP has a written procedure in place to ensure that the adhesion of all Client Facilities to the grouped project is carried out with FPIC’s underlying principles - transparency, informed decision-making, and ongoing engagement.</p> <p>In addition, the scope of this grouped project does not include natural resources extraction, land development, and other activities that may impact LPs and LCs rights, lands, or livelihoods.</p>
Outcome of FPIC	<p>The outcome of the FPIC process is the signature of a contractual agreement between the client facility and the project proponent which confirms all parties have voluntarily joined the grouped project.</p> <p>The scope of this project does not include natural resources extraction, land development and other activities that may impact LPs and LCs rights, and therefore the group project and the PAIs have not encroached on land, relocated people without consent, and forced physical or economic displacement.</p>

2.1.4 Grievance Redress Procedure

Grievances received	Resolution and outcome
N/A	No grievances were raised during this monitoring period. Stakeholders can communicate grievances through email

	correspondence, phone calls or by filling in a contact form. Emails, phone numbers and contact forms are available on the project proponent website.
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2.1.5 Public Comments

Summary of comments received	Actions taken
No comments received	N/A

2.2 Risks to Stakeholders and the Environment

2.2.1 Management Experience

The project proponent, WILL, leads a group project focused exclusively on ex-post source reduction activities, with participating client facilities who are the project developers implementing reduction initiatives directly impacting their own operations or the physical locations they operate. Given the nature and small-scale of these projects – such as boiler conversions or landfill avoidance – the eligible activities do not pose adverse impacts to surrounding communities or stakeholders.

WILL’s management team, with over 10 years of experience in carbon accounting, has been actively supporting the implementation of project activity instances since 2010. Each team member is well-trained and experienced, having completed ISO-14064-1 and ISO-14064-2 training.

For technical aspects of the projects, such as boiler replacements for example, client facilities as project developers engage specialized experts to ensure the highest level of technical accuracy and compliance.

2.2.2 Risk assessment

The project proponent has implemented proactive strategies to mitigate the identified risks. As a certified B Corporation since 2019⁶, the project proponent has earned commendable ratings for their contributions to employee welfare, customer satisfaction, community engagement, and environmental stewardship.

	Risk identified	Mitigation or preventative measure(s) taken
Natural and human-induced risks to	No risk identified	WILL has actively engaged stakeholders in climate action

⁶ See section on Community <https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/>

<p>stakeholders' wellbeing</p>		<p>through over 100 communications, including webinars and social media posts. They have facilitated webinars aimed at the community and encouraged participation in climate-related activities eligible to the group projects. Additionally, WILL maintains a dedicated webpage for stakeholders to submit comments at any time, ensuring open and continuous dialogue. Will's management team remains available to discuss risks to stakeholders' wellbeing and possible mitigation strategy.</p>
<p>Risks to stakeholder participation</p>	<p>No risk identified</p>	<p>WILL has actively engaged stakeholders in climate action through over 100 communications, including webinars and social media posts. They have facilitated webinars aimed at the community and encouraged participation in climate-related activities eligible to the group projects. Additionally, WILL maintains a dedicated webpage for stakeholders to submit comments at any time, ensuring open and continuous dialogue.</p>
<p>Working conditions</p>	<p>No risk identified</p>	<p>PP has established internal policies that align with the standards required for B Corp certification, demonstrating their commitment to workers.⁷</p>
<p>Safety of women and girls</p>	<p>No risk identified</p>	<p>PP has established internal policies that align with the standards required for B Corp certification, demonstrating their</p>

⁷ See section on Workers: <https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/>

		commitment to workers and community ⁸ .
Safety of minority and marginalized groups, including children	No risk identified	PP has established internal policies that align with the standards required for B Corp certification, demonstrating their commitment to workers and community ⁹ .
Pollutants (air, noise, discharges to water, generation of waste, and release of hazardous materials and chemical pesticides and fertilizers)	No risk identified	The PP has established internal policies that align with the standards required for B Corp certification, demonstrating their commitment to the environment ¹⁰ . The company commits to ongoing maintenance and disclosure of its environmental impact in its annual reports ¹¹ .

2.3 Respect for Human Rights and Equity

2.3.1 Labor and Work

	Risks identified ¹²	Mitigation or preventative measure(s) taken
Discrimination	No risk identified	The project proponent as well as Client Facilities operate with respect for Human Rights and Equity in accordance with existing laws and regulations in Quebec and Canada.

⁸ See section on Community <https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/>

⁹ See section on Community <https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/>

¹⁰ See section on Environnement <https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/>

¹¹ Sustainability Report (2022-2023) <https://solutionswill.com/wp-content/uploads/2023/07/Sustainable-Development-Report-2022-2023-Will-Solutions-EN-July-2023.pdf>

¹² The identified risks and commensurate mitigation or preventative measure(s) for forced labor, child labor, and human trafficking, must be inclusive of staff and contracted workers employed by third parties.

Sexual harassment	No risk identified	The project proponent as well as Client Facilities operate with respect for Human Rights and Equity in accordance with existing laws and regulations in Quebec and Canada.
Gender equity in labor and work	No risk identified	The project proponent as well as Client Facilities operate with respect for Human Rights and Equity in accordance with existing laws and regulations in Quebec and Canada.
Forced labor	No risk identified	The project proponent as well as Client Facilities operate with respect for Human Rights and Equity in accordance with existing laws and regulations in Quebec and Canada.
Child labor	No risk identified	The project proponent as well as Client Facilities operate with respect for Human Rights and Equity in accordance with existing laws and regulations in Quebec and Canada.
Human trafficking	No risk identified	The project proponent as well as Client Facilities operate with respect for Human Rights and Equity in accordance with existing laws and regulations in Quebec and Canada.

2.3.2 Human Rights

Risks identified	Mitigation or preventative measure(s) taken
No risk identified	The project proponent and Client Facilities operate in compliance with provincial and federal legislation and in full respect of IPs and LCs rights.

2.3.3 Indigenous Peoples and Cultural Heritage

Risks identified	Mitigation(s) or preventative measure taken
No risk identified	The project proponent and Client Facilities operate in compliance with provincial and federal legislation and full respect of the IPs and LCs rights.

2.3.4 Property Rights

Risks identified	Mitigation or preventative measure(s) taken
No risk identified	The project proponent and Client Facilities operate in compliance with provincial and federal legislation and full respect of the IPs and LCs rights as well as property rights.

2.3.5 Benefit Sharing

Summary of the benefit sharing plan	The Project Proponent (WILL Solutions) is a Canadian entity that produces high-quality greenhouse gas (GHG) reduction converted into carbon credits. Will Solutions guides its members (i.e. Client Facilities) (mainly SME, municipalities and NPOs) free of charge on a customized GHG reduction journey, recommending and qualifying projects (PAI) in energy efficiency and waste management – all initiatives that reduce a carbon footprint. Once implemented, WILL measures the resulting GHG reductions and converts them into high-quality, measurable, and auditable carbon credits available for sale, with 80% of the proceeds returned to its members.
Benefit sharing during the monitoring period	See above comment.

2.4 Ecosystem Health

Risk identified	Mitigation or preventative measure(s) taken during the monitoring period
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Impacts on biodiversity and ecosystems	No risk identified	PAIs included in this group project are small-scale and associated to the sectoral scope 3 and 13. PAIs are always implemented within buildings or close to existing infrastructure which leads to minimal to no disruptive impacts on biodiversity and ecosystems.
Soil degradation and soil erosion	No risk identified	PAIs included in this group project are small-scale and associated to the sectoral scope 3 and 13. PAIs are always implemented within buildings or close to existing infrastructure which leads to minimal to no impacts on soil such as degradation and soil erosion.
Water consumption and stress	No risk identified	PAIs included in this group project are small-scale and associated to the sectoral scope 3 and 13. PAIs included in this group project, from both sectoral scopes, do not lead to significant increase in water consumption and stress

2.4.1 Rare, Threatened, and Endangered species

Species or habitat	N/A, this is not an AFOLU project.
Areas needed for habitat connectivity	N/A, this is not an AFOLU project.

	Risks identified	Mitigation or preventative measure(s) taken
Habitats for rare, threatened, and endangered species	No risk identified	This is not an AFOLU project.
Areas for habitat connectivity	No risk identified	This is not an AFOLU project.

2.4.2 Introduction of species

This grouped project is not involved with planting or species introduction; therefore, this section is not applicable.

Species introduced	Classification	Justification for use	Adverse effects and mitigation
N/A			

Existing invasive species	Mitigation measures to prevent the spread or continued existence of invasive species
N/A	

	Risks identified	Mitigation or preventative measure(s) taken
Invasive species	N/A	N/A

2.4.3 Ecosystem conversion

This grouped project is not involved with ecosystem conversion.

	Risks identified	Mitigation or preventative measure(s) taken
Ecosystem conversion	N/A	N/A

3 IMPLEMENTATION STATUS

3.1 Implementation Status of the Project Activity

The project activity has been consistently operational throughout the monitoring period, and the maintenance of operations of all PAIs included in this monitoring report has been duly verified with supporting evidence. No events have had significant impacts on the GHG reductions or monitoring during this monitoring period.

Client facilities that did not provide sufficient data and evidence are excluded and considered to have zero net emission reduction in this report. For this monitoring period, 283 PAIs from 42 Client Facilities were considered to have zero net emission reductions. The table below presents how many Client Facilities and PAIs are considered, excluded, and added during this monitoring period:

	2024	
	Client Facilities	PAI
Considered during this monitoring period	48	2,356
Excluded from this monitoring period	42	283
Added during this monitoring period	6	43
Total	96	2,682

The reasons attributed to excluded Client Facilities and PAIs are specified in the Annex B.

There have been no changes to the project proponent during the monitoring period. The grouped project remains solely under the oversight and management of the project proponent as indicated in section 1.4 of this Monitoring Report.

3.2 Deviations

3.2.1 Methodology Deviations

There are no deviations to the VM0018 methodology in this Monitoring Report.

3.2.2 Project Description Deviations

1. Description of the Deviation

For this monitoring period of 01-01-2024 to 31-12-2024, the project deviates from the approved Project Document (PD) renewal version 1.2 for project ID929 in the procedure to calculate baseline and project emissions, specifically the data and parameters available at validation.

The approved PD requires the following parameters to be used and available at validation for the calculation of waste decomposition and methane release: oxidation factor (OX), fraction of degradable organic carbon (DOC_f), fraction of degradable organic carbon by weight (DOC_w), methane correction factor (MCF), and decay rate (k_j).

The project during this monitoring period has instead used default emission factors from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) (version 16).

2. Reason and Justification for Deviation

For this monitoring period, the deviation to use landfill default emission factors from the EPA WARM instead of default values of the CDM Tool 04 was determined to be more accurate due to regional specificity and relevance to the Province of Quebec.

Essentially, the WARM is developed with North American context in mind, whereas the CDM's Tool 04 is designed for global context. For example, the EPA WARM is tailored to reflect the waste composition and landfill practices prevalent in North America, whereas the CDM Tool 04 is based on broader, global datasets that may not accurately represent Quebec's situation. In addition, the WARM takes into consideration the climatic conditions relevant to

North America, whereas the CDM Tool 04 has a wider range of climate conditions which are less specific to Quebec. Selecting emission factors from the WARM ensures that high-quality, and region-specific data representative of North American context are used.

In addition, the WARM allows the customization of results based on landfill gas recovery practices, and anaerobic digestion practices, and provides default values.

3. Deviation Outcomes and Impacts

The impacts of the deviation are non-significant.

Following the CDM's *Guidelines on Assessment of Different Types of Changes from the Project Activity as Described in the Registered PDD* (EB 48 report Annex 67)¹³, the deviation does not impact the applicability of the methodology, additionality or the appropriateness of the baseline scenario.

a) Additionality:

Emission factors from the EPA WARM have always been used to calculate emission reductions from sectoral scope 13 PAIs in the past eight monitoring reports for this group project. Therefore, this does not impact the validity of the investment analysis or barrier analysis established at the time of the project registration, thus, it is not affecting additionality.

b) Changes in the scale of the project activities

Using emission factors from the EPA WARM has no impact on the scale of the grouped project activity or the project activity instances.

c) Applicability of the methodology:

Using emission factors from the EPA WARM does not impact the applicability of the methodology. The primary objectives and principles of the VM0018 methodology remain consistent regardless of the emission factors used. The core goal is to calculate GHG reductions from project activities that divert waste for alternative disposal options and avoid methane emissions accurately, and the EPA WARM provides scientifically validated emission factors for this purpose.

d) Baseline scenario:

The baseline scenario for sectoral scope 13 remains the same, which is the anaerobic decomposition of a waste type in a landfill. The emission factors from the WARM used to calculate the baseline scenario are specifically selected for a landfill management scenario per waste type.

¹³ CDM's *Guidelines on Assessment of Different Types of Changes from the Project Activity as Described in the Registered PDD* (EB 48 report Annex 67): https://cdm.unfccc.int/EB/048/eb48_repan67.pdf

In conclusion, the deviation the project deviation is applied due to a significant increase in accuracy and reliability when calculating baseline and project emissions, since the WARM is more representative of the North American context.

3.3 Grouped Projects

In this monitoring period, 6 new Client Facilities and 5 former Client Facilities with 43 new PAIs have been added to the grouped project. Each new project activity instance fully meets the eligibility criteria set out in the project description. For each new PAI, the eligibility criteria are addressed as follow:

Criteria 1: Must be located inside the Quebec territory

To demonstrate PAIs are located inside the Quebec territory, geographic coordinates are provided in a KML file as requested in the VCS Standard v.4.7. At the time of verification, the VVB is given access to each individual calculation spreadsheet and evidence documentation to confirm the location of each new PAI on the Client Facility’s site.

Criteria 2: Be implemented after January 1st 2015

To demonstrate PAIs are implemented after January 1st, 2015, Client Facilities must provide evidence documentation to confirm the implementation date of a new PAI. At the time of verification, the VVB is given access to evidence documentation to confirm the implementation date of each new PAI.

Criteria 3: Be a registered member of the SCSP project

To demonstrate each new Client Facilities are registered to the SCSP project, each Client Facility must sign an adhesion contract. At the time of verification, the VVB is given access to adhesion contracts to confirm registration of each new Client Facility as a member of the SCSP project.

Criteria 4: Having or using a similar technology or measure as the generic PAI that are based on scope 3 and 13

Each new PAI must be associated with a relevant generic PAI¹⁴ which are based on either sectoral scope 3 or 13. The table below provides the list of 10 generic PAI to which PAIs can be associated according to the technology or measure it uses.

Generic PAI		Sectoral Scope 3	Sectoral Scope 13
I	Biomass Energy Project	√	

¹⁴ Generic PAIs have processes or outcomes which go beyond BAU practices and are defined as more efficient when compared to common practices. The Generic PAIs were validated by the VVB and the VCS Program in the renewal of the Project Description on May 24, 2021. New PAIs are recognized as additional if they can be associated with a generic PAI.

II	Methane Emission Avoidance		✓
III	Torrefied Biomass Combustible		✓
IV	Saving Energy on Recycling Activities	✓	
V	Heat Recovery	✓	
VI	-		
VII	Energy Efficiency – Demand Side	✓	
VIII	Energy Conversion	✓	
IX	Energy Conservation	✓	
X	Energy Efficiency – Demand Side from New Building or Major Renovation	✓	
XV	Land Application of biosolids		✓

Criteria 5: Be auditable and verifiable

Each new PAIs are audited and requested to provide supportive documentation to allow verification. At the time of verification, the VVB is given access to each individual calculation spreadsheet and evidence documentation for verification.

Criteria 6: The project unit (PAI) GHG reductions are inferior to 5,000 tCO₂e/year

GHG reductions for each individual PAI must be inferior to 5,000 tCO₂e/year. At the time of verification, the VVB is given access to each individual calculation spreadsheet to confirm the emission reductions for each PAI is aligned with the 5,000 tCO₂e/year capacity limit.

Below is provided the relevant information on new project activity instances included in this monitoring report to demonstrate how each new PAI meets the eligibility criteria listed above, and as set out in the PD. For each criterion, evidence is made available to the VVB.

Client Facility 0211	New PAI(s): 1	Summary Description:
		Installation of an electric wood dryer instead of a propane wood dryer
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 30-08-2021. The project start date is determined by the commissioning date of the wood dryer, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.		
The PAIs are eligible for crediting from the later of their respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAI is located in Saint-Ludger-de-Milot, Quebec.		
Evidence of the location of these PAIs is provided for this monitoring period.		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
The CF signed the adhesion contract on 10-04-2018.		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
The PAI is associated with generic PAI VIII: Energy Conversion, as specified in the PD and sectoral scope 3. In line with the definition of generic PAI VIII, the PAI chooses a clean energy source rather than fossil fuels, in this case hydroelectricity for heat generation, which emits fewer GHG emissions.		
Criteria 5: Be auditable and verifiable		Satisfied ✓

The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
For this monitoring period, the total reductions generated by the new PAI is 700 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
The new PAI is an energy conversion project being added to the group project ID929. The new PAI enables the avoidance of fossil fuels consumption through purchase and use of electric wood dryer.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Industrial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The CF has turned to a technology with minimal greenhouse gas emissions. The aim of the “electric dryer implementation” project is to optimize the use of greener energy and consequently eliminate the GHG emissions that would have been produced by a propane-powered dryer. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
Given that the project involves the installation of an electric dryer, the baseline scenario used is the equivalent propane consumption based on an analysis of the energy balance achieved with the submission of the electric dryer.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAI. The analysis was conducted for a 8-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT. The resulting IRR with carbon credit revenues is approximately -26%. This is significantly below the investment benchmark of 16%. Without carbon credit revenue, the IRR would negative as well, indicating the project is not financially viable on its own. Therefore, the carbon credit revenues play an important role in sustaining the project performance. As such, the project is deemed financially additional, and the investment analysis shows that with revenues from carbon credits, losses are reduced which allows the conclusion that the carbon credits are additional to the PAI.	

Client Facility 0405	New PAI(s): 1	Summary Description: Energy efficiency optimization by increasing dryness before the kilns causing a reduction in natural gas consumption.
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 24-09-2024. The project start date is determined by the earliest commissioning date of the optimization project, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI. The PAI is eligible for crediting from the later of their respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAI is located in Louiseville, Quebec. Evidence of the location of the PAI is provided for this monitoring period.		

Criteria 3: Be a registered member of the grouped project (ownership evidence)	Satisfied ✓
The CF signed the adhesion contract on 11-04-2024.	
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD	Satisfied ✓
The PAI is associated with the generic PAI VII: Energy Efficiency - Demand Side as specified in the PD and the sectoral scope 3. As per the definition of the generic PAI VII, the PAI enables the reduction of natural gas consumption through the optimization of an industrial process in an existing building.	
Criteria 5: Be auditable and verifiable	Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
For this monitoring period, the total reductions generated by the new PAI is 222 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
This new PAI is an energy efficiency project being added to the group project ID929.	
This new PAI enables a reduction in fossil fuels consumption through optimizing an industrial process.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Industrial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAI involves the optimization of an industrial process in an existing building involving kilns used to dry wood-fiber panels. The PAI reduces fossil fuel consumption, specifically natural gas. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, where a higher amount of natural gas is used as an energy source to dry wood-fiber panels.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.	
Based on the IRR results, the project's IRR without carbon credit revenues is -40%, which is well below the 16% investment benchmark and clearly indicates that the project is not financially attractive on its own. When including carbon credit revenues, the IRR improves to -13%, which is still negative and remains below the benchmark rate of return. This demonstrates that the project is not financially viable without the income from carbon credits and that the carbon revenue plays a decisive role in improving its financial performance, even if it does not fully make the project profitable on its own. Therefore, the project can be considered financially additional because it depends on carbon credit revenues to move closer to financial viability.	

Client Facility 0603	New PAI(s): 1	Summary Description: Replacement of a diesel excavator for electric conveyor belts reducing diesel consumption
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
<p>The start date of the PAI is 05-12-2023. The project start date is determined based on the date of the certificate of authorization allowing the start of landfill diversion activities at the CF site, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.</p> <p>The PAI is eligible for crediting from the later of their respective start date indicated above.</p>		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
<p>The PAI is located in Montreal, Quebec.</p> <p>Evidence of the location of the PAI is provided for this monitoring period.</p>		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
<p>The CF signed the adhesion contract on 29-01-2024.</p>		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
<p>The PAI is associated with the generic PAI VIII: Energy Conversion - Demand Side as specified in the PD and the sectoral scope 3. As per the definition of the generic PAI VIII, the PAI involves an activity that consist in switching fossil fuel, in this case diesel, to electricity which is a cleaner form of energy that emits less GHG emissions.</p>		
Criteria 5: Be auditable and verifiable		Satisfied ✓
<p>The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.</p>		
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit		Satisfied ✓
<p>For this monitoring period, the total reductions generated by the new PAI is 91 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.</p>		
Methodology Applicability Conditions (conditions not already addressed above)		Satisfied ✓
Condition 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.		
<p>This new PAI is an energy conversion project being added to the group project ID929.</p> <p>This new PAI enables the reduction in fossil fuels consumption through purchase and use of electric conveyor belts.</p>		
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.		
<input checked="" type="checkbox"/> Industrial building		
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)		
<p>The PAI involves the purchase of electric conveyor belts to replace the use of fossil fuels, specifically a diesel excavator, to reduce the GHG emissions of the waste sorting process. Therefore, this project is aligned with the type of measures covered by the methodology.</p>		
Are subject to the baseline scenario determined in the PD for the specified project activity		Satisfied ✓
<p>The baseline scenario represents the situation prior to project implementation, where a higher amount of diesel is used as an energy source to fuel excavators.</p>		
Not be or have been enrolled in another VCS project		Satisfied ✓
<p>The CF has confirmed not being enrolled in another VCS project.</p>		
Additionality: Investment Analysis		Satisfied ✓
<p>The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.</p>		

Based on the calculated IRR, the project demonstrates financial additionality. The IRR without carbon credit revenues is -34.6%, showing that the project is not financially viable on its own. Even with carbon credit revenues, the IRR improves only slightly to -30%, which is still far below the benchmark return. This confirms the project is highly dependent on carbon credit revenues to help offset its losses and improve financial performance.

Client Facility 0603	New PAI(s): 13 (Consolidated)	Summary Description: Landfill avoidance of wood residues from waste streams
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
<p>The start date of the PAI is 05-12-2023. The project start date is determined based on the date of the certificate of authorization allowing the start of landfill diversion activities at the CF site, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.</p> <p>The PAI is eligible for crediting from the later of their respective start date indicated above.</p>		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
<p>The PAI is located in Montreal, Quebec.</p> <p>Evidence of the location of the PAI is provided for this monitoring period.</p>		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
<p>The CF signed the adhesion contract on 29-01-2024.</p>		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
<p>The PAI is associated to the generic PAI II: Methane Emission Avoidance as specified in the PD and the sectoral scope 13. As per the definition of the generic PAI II, the PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling and reuse of wood waste from the CRD sector.</p>		
Criteria 5: Be auditable and verifiable		Satisfied ✓
<p>The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.</p>		
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit		Satisfied ✓
<p>For this monitoring period, each individual PAI reduce an average 1,209 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.</p>		
Methodology Applicability Conditions (conditions not already addressed above)		Satisfied ✓
<p>Condition 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.</p>		
<p>This new PAI is a waste management project being added to the group project ID929.</p> <p>These new PAI enables methane emission avoidance through landfill diversion of wood waste (biomass).</p>		
<p>Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.</p>		
<p><input checked="" type="checkbox"/> Industrial building</p>		
<p>Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)</p>		
<p>The PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling and reuse of wood waste from the CRD sector. Therefore, this project is aligned with the type of measures covered by the methodology.</p>		
Are subject to the baseline scenario determined in the PD for the specified project activity		Satisfied ✓
<p>The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste.</p>		

Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
<p>The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.</p> <p>Based on the calculated IRR, the project demonstrates financial additionality. The IRR without carbon credit revenues is -34.6%, showing that the project is not financially viable on its own. Even with carbon credit revenues, the IRR improves only slightly to -30%, which is still far below the benchmark return. This confirms the project is highly dependent on carbon credit revenues to help offset its losses and improve financial performance.</p>	

Client Facility 0603	New PAI(s): 1	Summary Description:
		Landfill avoidance of paper and cardboard through recycling
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
<p>The start date of the PAI is 05-12-2023. The project start date is determined based on the date of the certificate of authorization allowing the start of landfill diversion activities at the CF site, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.</p> <p>The PAI is eligible for crediting from the later of their respective start date indicated above.</p>		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
<p>The PAI is located in Montreal, Quebec.</p> <p>Evidence of the location of the PAI is provided for this monitoring period.</p>		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
The CF signed the adhesion contract on 29-01-2024.		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
The PAI is associated to the generic PAI II: Methane Emission Avoidance as specified in the PD and the sectoral scope 13. As per the definition of the generic PAI II, the PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling of paper and cardboard from the CRD sector.		
Criteria 5: Be auditable and verifiable		Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.		
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit		Satisfied ✓
For this monitoring period, the total reductions generated by the new PAI is 3,466 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.		
Methodology Applicability Conditions (conditions not already addressed above)		Satisfied ✓
Condition 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.		
<p>This new PAI is a waste management project being added to the group project ID929.</p> <p>This new PAI enables methane emission avoidance through landfill diversion of paper and cardboard.</p>		
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.		
<input checked="" type="checkbox"/> Industrial building		

Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling of paper and cardboard waste from the CRD sector. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of paper and cardboard.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
<p>The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.</p> <p>Based on the calculated IRR, the project demonstrates financial additionality. The IRR without carbon credit revenues is -34.6%, showing that the project is not financially viable on its own. Even with carbon credit revenues, the IRR improves only slightly to -30%, which is still far below the benchmark return. This confirms the project is highly dependent on carbon credit revenues to help offset its losses and improve financial performance.</p>	

Client Facility 0710	New PAI(s): 1	Summary Description:
		Installation of a heat recovery system to reduce compressed natural gas consumption
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 07-12-2015. The start date is determined by the end of installation and commissioning date of the project, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI. The PAI is eligible for crediting from the later of their respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAI is located in Papineauville, Quebec. Evidence of the location of the PAI is provided for this monitoring period.		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
The CF signed the adhesion contract on 22-01-2024.		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
The PAI is associated to the generic PAI V: Heat Recovery as specified in the PD and the sectoral scope 3. As per the definition of the generic PAI V, the PAI recovers and uses heat released by an industrial process to reduce the consumption of compressed natural gas.		
Criteria 5: Be auditable and verifiable		Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.		
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit		Satisfied ✓
For this monitoring period, the total reductions generated by the new PAI is 589 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.		
Methodology Applicability Conditions (conditions not already addressed above)		Satisfied ✓

Condition 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.	
This new PAI is an energy efficiency project being added to the group project ID929.	
This new PAI enables a reduction in fossil fuels consumption through optimizing energy use in an industrial process.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Industrial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAI involves optimizing an industrial process within an existing building by installing an on-site heat recovery system. This system reduces compressed natural gas consumption by recovering waste heat generated by the flooring plant boiler and redirecting it to dry the biomass used by the pellet plant. This activity is aligned with the types of measures covered by the methodology. This PAI does not generate additional heat or electricity.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation before the implementation of the waste heat recovery system, which is the initial state of energy consumption and emissions, in this case, the equivalent consumption of compressed natural gas.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.	
Based on the IRR results, the project's IRR is 4.0% without carbon credits and 4.5% with carbon credits, both of which are below the 16% benchmark over the 6-year-period, the project is considered financially additional. This demonstrates that carbon revenue is needed to improve the project's financial viability but does not make it sufficiently attractive on its own.	

Client Facility 0902	New PAI(s): 1	Summary Description: Reduction of diesel consumption of the loader by changes in production and storage method
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 23-06-2022. The start date of the project is determined by the equipment delivery date of the project, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI. The PAI is eligible for crediting from the later of their respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAI is located in Sacré-Coeur, Quebec. Evidence of the location of the PAI is provided for this monitoring period.		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
The CF signed the adhesion contract on 31-01-2024.		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
The PAI is associated to the generic PAI VII: Energy Efficiency - Demand Side as specified in the PD and the sectoral scope 3. As per the definition of the generic PAI VII, the PAI enables the reduction of diesel consumption through changes in production and storage processes.		
Criteria 5: Be auditable and verifiable		Satisfied ✓

The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
For this monitoring period, the total reductions generated by the new PAI is 97 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
This new PAI is an energy efficiency project being added to the group project ID929.	
This new PAI enables a reduction in fossil fuels consumption through optimizing energy use in an industrial process.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Industrial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAI involves changing the storage process for biomass pellets by replacing bagged storage with a bulk storage system. This reduces the reliance on an excavator previously needed to handle and move the bagged pellets, resulting in lower diesel consumption. This activity is aligned with the types of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation before the implementation of the alternative storage process, which is the initial state of energy consumption and emissions, in this case, the consumption of diesel if all biomass pellets were bagged.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.	
Based on the IRR results, the project's IRR without carbon revenues is negative, which is significantly below the benchmark IRR of 16%. Even with the addition of carbon credit revenues, the IRR remains well below the benchmark. This demonstrates that the project is not financially viable on its own and depends on carbon revenue to help close the financial gap, even if it does not fully reach the benchmark. Therefore, the project is considered financially additional.	

Client Facility 0902	New PAI(s): 10	Summary Description: Landfill avoidance of biomass residues from waste streams through valorization into wood pellets
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAIs is 06-01-2024. The start date is determined by the commissioning date of the landfill avoidance project, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.		
The PAIs are eligible for crediting from the later of their respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAIs are located in Sacré-Coeur, Quebec. Evidence of the location of the PAIs is provided for this monitoring period.		

Criteria 3: Be a registered member of the grouped project (ownership evidence)	Satisfied ✓
The CF signed the adhesion contract on 31-01-2024.	
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD	Satisfied ✓
The PAI is associated to the generic PAI II: Methane Emission Avoidance as specified in the PD and the sectoral scope 13. As per the definition of the generic PAI II, the PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case of biomass (i.e. bark, sawdust, wood chips and wood shavings) from various waste streams.	
Criteria 5: Be auditable and verifiable	Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
For this monitoring period, the average GHG reductions generated per PAI is 3,250 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
The new PAIs is a waste management project being added to the group project ID929.	
The new PAIs enable methane emission avoidance through landfill diversion of wood waste.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Industrial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAIs involves the landfill avoidance of different types of wood residues such as bark residues, sawdust, wood chips and wood shavings from waste streams. These wood residues are recycled and valorized into wood pellets, which results in methane emission avoidance. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.	
Based on the IRR results, the project's IRR without carbon revenues is -39.5%, which is significantly below the benchmark IRR of 16%. Even with the addition of carbon credit revenues, the IRR remains well below the benchmark at -39.1%. This demonstrates that the project is not financially viable on its own and depends on carbon revenue to help close the financial gap, even if it does not fully reach the benchmark. Therefore, the project is considered financially additional.	

Client Facility 1002	New PAI(s): 3 (Consolidated)	Summary Description: Installation of a biomass boiler to fuel two wood dryer instead of a heavy oil boiler
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Criteria 1: Be implemented after January 1st 2015	Satisfied ✓
<p>The start date of the PAI is 10-12-2022. The start date is determined by the commissioning date of the projects, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.</p> <p>The PAI is eligible for crediting from the later of their respective start date indicated above.</p>	
Criteria 2: Must be located inside the Quebec territory	Satisfied ✓
<p>The PAIs are located in Landrienne, Quebec.</p> <p>Evidence of the location of the PAI is provided for this monitoring period.</p>	
Criteria 3: Be a registered member of the grouped project (ownership evidence)	Satisfied ✓
<p>The CF signed the adhesion contract on 26-03-2024.</p>	
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD	Satisfied ✓
<p>The PAI is associated to the generic PAI VIII: Energy Conversion, as specified in the PD and sectoral scope 3. In line with the definition of generic PAI VIII, the PAI chooses a clean energy source rather than fossil fuels, in this case renewable biomass for heat generation in the wood drying process, resulting in lower GHG emissions.</p>	
Criteria 5: Be auditable and verifiable	Satisfied ✓
<p>The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.</p>	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
<p>For this monitoring period, the average reductions generated by the 3 new PAIs is 2,560 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.</p>	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
<p>Condition 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.</p> <p>The new PAI is an energy conversion project being added to the group project ID929.</p> <p>The new PAI enables the avoidance of fossil fuels consumption through purchase and use of a biomass boiler.</p>	
<p>Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.</p> <p><input checked="" type="checkbox"/> Industrial building</p>	
<p>Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)</p> <p>The CF has adopted a technology with significantly lower greenhouse gas emissions. The project aims to switch to renewable biomass, a greener energy source, to substantially reduce the GHG emissions that would otherwise result from using a heavy oil-fueled boiler and wood dryers. Therefore, this project is aligned with the type of measures covered by the methodology.</p>	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
<p>Given that the project involves the installation of a biomass boiler, the baseline scenario used is the equivalent heavy oil that would have otherwise been consumed without the project.</p>	
Not be or have been enrolled in another VCS project	Satisfied ✓
<p>The CF has confirmed not being enrolled in another VCS project.</p>	
Additionality: Investment Analysis	Satisfied ✓
<p>The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.</p> <p>The project's IRR without carbon credit revenues is -5.5%, which is well below the applicable benchmark. Even with the inclusion of carbon credit revenues, the IRR only improves slightly to -4.8%, remaining below the benchmark. This demonstrates that the project is not financially viable on its own and relies on carbon revenues to help improve its</p>	

financial performance, although not sufficiently to reach the benchmark threshold. Therefore, the project is considered financially additional.

Client Facility 1207	New PAI(s): 1	Summary Description: Landfill avoidance of organic waste through composting
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
<p>The start date of the PAI is 09-07-2019. The start date is determined by the date of the first brown bin collection, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI.</p> <p>The PAI is eligible for crediting from the later of their respective start date indicated above.</p>		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
<p>The PAI is located in Montmagny, Quebec.</p> <p>Evidence of the location of the PAI is provided for this monitoring period.</p>		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
<p>The CF signed the adhesion contract on 31-01-2025.</p>		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
<p>The PAI is associated to the generic PAI II: Methane Emission Avoidance as specified in the PD and the sectoral scope 13. As per the definition of the generic PAI II, the PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the composting of organic waste.</p>		
Criteria 5: Be auditable and verifiable		Satisfied ✓
<p>The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.</p>		
Criteria 6: GHG reductions are inferior to 5,000 tCO₂e/year capacity limit		Satisfied ✓
<p>For this monitoring period, the PAI reduces an average 536 tCO₂e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO₂e/year set in the VM0018.</p>		
Methodology Applicability Conditions (conditions not already addressed above)		Satisfied ✓
Condition 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.		
<p>This new PAI is a waste management project being added to the group project ID929.</p> <p>The new PAI enables methane emission avoidance through landfill diversion of organic waste.</p>		
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.		
<input checked="" type="checkbox"/> Institutional building		
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)		
<p>The PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the composting of organic waste, mostly food waste and green residues, from the rural and urban sector. Therefore, this project is aligned with the type of measures covered by the methodology.</p>		
Are subject to the baseline scenario determined in the PD for the specified project activity		Satisfied ✓
<p>The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of food waste.</p>		
Not be or have been enrolled in another VCS project		Satisfied ✓

The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
<p>The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.</p> <p>Based on the IRR results, this project is financially additional. The IRR without carbon credits is 15.9%, showing that the project is not financially viable on its own. With carbon credit revenues, the IRR improves slightly to -14.9% but remains well below the 16% benchmark. This confirms that the project depends on the carbon credit revenue to improve and sustain its financial performance.</p>	

Client Facility 1301	New PAI(s): 7 (consolidated)	Summary Description:	
		Implementation of energy efficiency measures to reduce natural gas and electricity use from heating, cooling and lighting	
Criteria 1: Be implemented after January 1st 2015			Satisfied ✓
a) 29-08-2015	e) 17-03-2017	i) 04-11-2018	
b) 15-09-2021	f) 07-11-2018		
c) 09-08-2022	g) 09-08-2022		
<p>Each PAI starting date is determined by each individual commissioning date of the energy efficiency project, which is when each project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of each PAIs.</p> <p>All PAIs are eligible for crediting from the later of their respective start date indicated above.</p>			
Criteria 2: Must be located inside the Quebec territory			Satisfied ✓
a) Montreal, QC	e) Laval, QC	i) Blainville, QC	
b) Montreal, QC	f) Mont-Tremblant, QC		
c) Blainville, QC	g) Montreal, QC		
Evidence of the location of these PAIs is provided for this monitoring period.			
Criteria 3: Be a registered member of the grouped project (ownership evidence)			Satisfied ✓
The CF signed the adhesion contract on 06-09-2024.			
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD			Satisfied ✓
<p>The PAI are associated to the generic PAI VII: Energy Efficiency - Demand Side as specified in the PD and the sectoral scope 3. As per the definition of the generic PAI VII, the PAIs involve the reduction in energy demand and consumption in existing buildings for the following energy needs: heating, cooling, appliances, industrial process and other technological devices.</p>			
Criteria 5: Be auditable and verifiable			Satisfied ✓
These PAIs were successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.			
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit			Satisfied ✓
For this monitoring period, the PAIs reduced between 23 tCO2e and 860 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.			
Methodology Applicability Conditions (conditions not already addressed above)			Satisfied ✓
Condition 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.			
Thess new PAIs is an energy efficiency project being added to the group project ID929.			

These new PAIs enable the reduction of energy demand and consumption.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Commercial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
Through several energy efficiency measures, the PAIs reduce energy demand and consumption, in this case natural gas and electricity, in existing buildings for the following energy needs: heating, cooling, lighting, appliances, and other devices.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, which is the higher use of natural gas and electricity.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
<p>The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 7-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT.</p> <p>The IRRs for the seven PAIs all remain below the 16% benchmark in both scenarios, with or without carbon revenues. IRRs in the without carbon revenues scenario range from -3.4% to 11.5% , while the with carbon revenue scenario shows improvements, ranging from -3.1% to 15.7%. Despite this uplift, none of the projects reach or exceed the 16% threshold, indicating that even with carbon financing, the project remains financially additional.</p>	

Client Facility 1506	New PAI(s): 1	Summary Description: Replacement of the propane heating system to a biomass furnace
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 07-10-2024. The start date of the project is determined by the commissioning date of the biomass furnace, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI. The PAI is eligible for crediting from the later of its respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAI is located in Mont-Laurier, Quebec. Evidence of the location of the PAI is provided for this monitoring period.		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
The CF signed the adhesion contract on 03-10-2017.		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓
The PAI is associated with generic PAI VIII: Energy Conversion, as specified in the PD and sectoral scope 3. In line with the definition of generic PAI VIII, the PAI chooses a clean energy source rather than fossil fuels, in this case renewable biomass for heat generation, which emits fewer GHG emissions.		
Criteria 5: Be auditable and verifiable		Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.		
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit		Satisfied ✓

For this monitoring period, the PAI reduced 6 tCO ₂ e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO ₂ e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
This new PAI is an energy conversion project being added to the group project ID929. The new PAI enables the avoidance of fossil fuels consumption through purchase and use of a biomass furnace.	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Institutional building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The CF has adopted a technology with significantly lower greenhouse gas emissions. The project aims to switch to renewable biomass, a greener energy source, to substantially reduce the GHG emissions from the propane boiler used to heat the building. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, which is the use of a propane boiler for on-site heating.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT. The project's IRR is -0.49% without carbon credit revenue and -0.25% with carbon credit revenue, both below the benchmark rate of 16%. This demonstrates that the project is not financially viable on its own and that even with the inclusion of carbon credits, the return remains under the expected threshold. As a result, the project can be considered financially additional, as the carbon credit revenues are necessary to sustain and support the project.	

Client Facility 1508	New PAI(s): 1	Summary Description: Landfill avoidance of wood waste from waste streams
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 25-09-2023. The start date is determined by the commissioning date of the facility enabling the landfill avoidance project, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI. The PAI is eligible for crediting from the later of their respective start date indicated above.		
Criteria 2: Must be located inside the Quebec territory		Satisfied ✓
The PAI is located in Rivière-Rouge, Quebec. Evidence of the location of the PAI is provided for this monitoring period.		
Criteria 3: Be a registered member of the grouped project (ownership evidence)		Satisfied ✓
The CF signed the adhesion contract on 03-08-2017.		
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD		Satisfied ✓

The PAI is associated to the generic PAI II: Methane Emission Avoidance as specified in the PD and the sectoral scope 13. As per the definition of the generic PAI II, the PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling and reuse of wood waste.	
Criteria 5: Be auditable and verifiable	Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
For this monitoring period, the PAI reduced 42 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
This new PAI is a waste management project being added to the group project ID929. This new PAI enables methane emission avoidance through landfill diversion of wood waste (biomass).	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Institutional building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling and reuse of wood waste. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT. Based on the IRR results, this project is financially additional. The IRR without carbon credits is -37.2%, showing that the project is not financially viable on its own. With carbon credit revenues, the IRR improves slightly to -36.7% but remains well below the 16% benchmark. This confirms that the project is highly dependent on the carbon credit revenue to improve and sustain its financial performance.	

Client Facility 1605	New PAI(s): 1	Summary Description: Landfill avoidance of wood waste from waste streams
Criteria 1: Be implemented after January 1st 2015		Satisfied ✓
The start date of the PAI is 30-09-2023. The start date is determined by the purchase date of the facility enabling the landfill avoidance project, which is the date on which the project began generating emission reductions. The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI. The PAI is eligible for crediting from the later of their respective start date indicated above.		

Criteria 2: Must be located inside the Quebec territory	Satisfied ✓
The PAI is located in Brossard, Quebec. Evidence of the location of the PAI is provided for this monitoring period.	
Criteria 3: Be a registered member of the grouped project (ownership evidence)	Satisfied ✓
The CF signed the adhesion contract on 24-02-2025.	
Criteria 4: Use of a technology or measure similar to the Generic PAIs specified in the PD	Satisfied ✓
The PAI is associated to the generic PAI II: Methane Emission Avoidance as specified in the PD and the sectoral scope 13. As per the definition of the generic PAI II, the PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling and reuse of wood waste.	
Criteria 5: Be auditable and verifiable	Satisfied ✓
The PAI was successfully audited by the PP, and the CF was able to provide sufficient and relevant evidence documentation to verify the accuracy and integrity of the data received.	
Criteria 6: GHG reductions are inferior to 5,000 tCO2e/year capacity limit	Satisfied ✓
For this monitoring period, the PAI reduced 16 tCO2e. Therefore, reductions do not exceed the capacity limit of 5,000 tCO2e/year set in the VM0018.	
Methodology Applicability Conditions (conditions not already addressed above)	Satisfied ✓
Condition 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.	
This new PAI is a waste management project being added to the group project ID929. This new PAI enables methane emission avoidance through landfill diversion of wood waste (biomass).	
Condition 2: Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	
<input checked="" type="checkbox"/> Commercial building	
Condition 3: Use and Application of Technology and Measures of the PAI (as per the methodology)	
The PAI avoids methane emissions through waste management approaches that avoid landfilling, in this case the recycling and reuse of wood waste. Therefore, this project is aligned with the type of measures covered by the methodology.	
Are subject to the baseline scenario determined in the PD for the specified project activity	Satisfied ✓
The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste.	
Not be or have been enrolled in another VCS project	Satisfied ✓
The CF has confirmed not being enrolled in another VCS project.	
Additionality: Investment Analysis	Satisfied ✓
The project proponent conducted an investment analysis using the internal rate of return (IRR) as the financial indicator for the PAIs on a consolidated basis. The analysis was conducted for a 6-year period, with an average benchmark IRR of 16%. The IRR calculations included the gross margin, EBITDA, and PAT. Based on the IRR results, this project is financially additional. The IRR without carbon credits is -48.2%, showing that the project is not financially viable on its own. With carbon credit revenues, the IRR improves slightly to -46.9% but remains well below the 16% benchmark. This confirms that the project is highly dependent on the carbon credit revenue to improve and sustain its financial performance.	

Due to the high volume of information on each new Client Facility and new PAIs, the project proponent has provided supplemental spreadsheets to the VVB which demonstrates and justifies how each new project activity instance fully meets the eligibility criteria set out in the project description and the additionality demonstration

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

- Yes No

4 DATA AND PARAMETERS

4.1 Data and Parameters Available at Validation

All data and parameters available at validation and used to quantify the eligible GHG emissions reductions for each PAI in this monitoring report is supported by evidence made available to the VVB. For each Client Facility included in this monitoring report, a calculation spreadsheet was used, and the reductions quantifications (baseline and project emission reductions) were agglomerated. For further details on each Client Facility quantification sheets, see Annex B.

Data / Parameter	EF Thermal Energy CO ₂ e
Data unit	Kg CO ₂ e per GJ
Description	CO ₂ e emissions factor for local generation of thermal energy
Source of data	For the Territory of interest, the project proponent must identify the most appropriate CO ₂ e emission factor for the source of thermal energy used under the project scenario. Regional data (for example: US Department of Energy’s Form EIA-1605 Appendix N. Emission factors for Steam and Chilled/Hot Water) shall be used. In its absence, IPCC defaults must be used from the most recent version of IPCC Guidelines for National Greenhouse Gas Inventories providing they are deemed to reasonably represent local circumstances. The project proponent must choose the values in a conservative manner and justify the choice.
Value applied	All emission factors (EF) used for the calculation of this consider the CH ₄ , N ₂ O and CO ₂ emissions. All values applied and used for the calculations are described for each generic PAI in the Appendix 4.
Justification of choice of data or description of	Thermal Energy generation characteristics are likely to remain relatively stable over a year’s time.

measurement methods and procedures applied	
Purpose of data	<p>The EF Thermal Energy are used for:</p> <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	EF Fuel _i N ₂ O
Data unit	Kg N ₂ O per L, m ³ , or other
Description	N ₂ O emissions factor for combustion of each type of fuel (EF Fuel _i N ₂ O)
Source of data	For both mobile and stationary fuel combustion for the Territory of interest, the project proponent must identify the most appropriate emission factors for the source of thermal energy used under the project condition. Regional data (for example: EPA's AP 42, Compilation of Air Pollutant Emission Factors) shall be used. In its absence, IPCC defaults must be used from the most recent version of IPCC Guidelines for National Greenhouse Gas Inventories providing they are deemed to reasonably represent local circumstances. The project proponent must choose the values in a conservative manner and justify the choice.
Value applied	<p>All emission factors (EF) used for the calculation of this consider the CH₄, N₂O and CO₂ emissions.</p> <p>All values applied and used for the calculations are described for each generic PAI in the Appendix 4.</p>
Justification of choice of data or description of measurement methods and procedures applied	This is one of the most comprehensive fuel emission factor databases available.
Purpose of data	<p>The EF Fuel are used for:</p> <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	EF Fuel _i CH ₄
Data unit	Kg CH ₄ per L, m ³ , or other
Description	CH ₄ emissions factor for combustion of each type of fuel (EF Fuel _i CH ₄)

Source of data	For both mobile and stationary fuel combustion for the Territory of interest, the project proponent must identify the most appropriate emission factors for the type of fuel used under the project scenario. Regional data (for example: EPA's AP 42, Compilation of Air Pollutant Emission Factors) shall be used. In its absence, IPCC defaults can be used from the most recent version of IPCC Guidelines for National Greenhouse Gas Inventories providing they are deemed to reasonably represent local circumstances. The project proponent must choose the values in a conservative manner and justify the choice.
Value applied	All emission factors (EF) used for the calculation of this consider the CH ₄ , N ₂ O and CO ₂ emissions. All values applied and used for the calculations are described for each generic PAI in the Appendix 4.
Justification of choice of data or description of measurement methods and procedures applied	This is one of the most comprehensive fuel emission factor databases available.
Purpose of data	The EF Fuel are used for: <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	EF Fuel _{i CO2}
Data unit	Kg CO ₂ per L, m ³ , or other
Description	CO ₂ Emissions Factor for combustion of each type of fuel (EF Fuel _{i CO2})
Source of data	For both mobile and stationary fuel combustion for the Territory of interest, the project proponent must identify the most appropriate emission factors for the type of fuel used under the project scenario. Regional data (for example: EPA's AP 42, Compilation of Air Pollutant Emission Factors) shall be used. In its absence, IPCC defaults can be used from the most recent version of IPCC Guidelines for National Greenhouse Gas Inventories providing they are deemed to reasonably represent local circumstances. The project proponent must choose the values in a conservative manner and justify the choice.
Value applied	All emission factors (EF) used for the calculation of this consider the CH ₄ , N ₂ O and CO ₂ emissions. All values applied and used for the calculations are described for each generic PAI in the Appendix 4.
Justification of choice of data or description of	This is one of the most comprehensive fuel emission factor databases available.

measurement methods and procedures applied	
Purpose of data	<p>The EF Fuel are used for:</p> <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	OX
Data unit	-
Description	Oxidation factor (reflecting the amount of soil or other material covering the waste)
Source of data	<p>The approved PD requires this factor to be determined using the CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" (CDM, 2011).</p> <p>The project during this monitoring period has instead used default emission factors from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) version 16, as per the PD deviation.</p>
Value applied	<p>All emission factors (EF) used for the calculation of this consider the CH₄, N₂O and CO₂ emissions.</p> <p>All values applied and used for the calculations are described for each generic PAI in the Appendix 4.</p>
Justification of choice of data or description of measurement methods and procedures applied	The most used tool for calculation landfill gas emission reductions.
Purpose of data	<p>The OX factor is used for:</p> <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	DOC ₁
Data unit	-
Description	Fraction of degradable organic carbon (DOC) that can decompose
Source of data	The approved PD requires this factor to be determined using the CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" (CDM, 2011).

	The project during this monitoring period has instead used default emission factors from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) version 16, as per the PD deviation.
Value applied	All emission factors (EF) used for the calculation of this consider the CH ₄ , N ₂ O and CO ₂ emissions. All values applied and used for the calculations are described for each generic PAI in the Appendix 4.
Justification of choice of data or description of measurement methods and procedures applied	The most used tool for calculation landfill gas emission reductions.
Purpose of data	The DOC factor is used for: <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	DOCj
Data unit	-
Description	Fraction of degradable organic carbon (by weight)
Source of data	The approved PD requires this factor to be determined using the CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" (CDM, 2011). The project during this monitoring period has instead used default emission factors from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) version 16, as per the PD deviation.
Value applied	-
Justification of choice of data or description of measurement methods and procedures applied	The most used tool for calculation landfill gas emission reductions.
Purpose of data	The DOC factor is used for: <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	MCF
Data unit	-

Description	Methane correction factor
Source of data	The approved PD requires this factor to be determined using the CDM's "Tool to determine methane emissions avoided from disposal of waste at a solid waste disposal site (Version 05.1.0)" (CDM, 2011). The project during this monitoring period has instead used default emission factors from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) version 16, as per the PD deviation.
Value applied	All emission factors (EF) used for the calculation of this consider the CH ₄ , N ₂ O and CO ₂ emissions. All values applied and used for the calculations are described for each generic PAI in the Appendix 4.
Justification of choice of data or description of measurement methods and procedures applied	The most used tool for calculation landfill gas emission reductions.
Purpose of data	The MCF factor is used for: <ul style="list-style-type: none"> • The Calculation of baseline emissions • The Calculation of project emissions
Comments	N/A

Data / Parameter	k_j
Data unit	-
Description	Decay rate for the waste type j
Source of data	The approved PD requires the following parameters to be used from the IPCC 2006 Guidelines for National Greenhouse Gas Inventories (adapted from Volume 5, Table 3.3). The project during this monitoring period has instead used default emission factors from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) version 16, as per the PD deviation.
Value applied	All emission factors (EF) used for the calculation of this consider the CH ₄ , N ₂ O and CO ₂ emissions. All values applied and used for the calculations are described for each generic PAI in the Appendix 4.
Justification of choice of data or description of measurement methods and procedures applied	Deemed to reasonably represent local circumstances.
Purpose of data	The factor is used for: <ul style="list-style-type: none"> • The Calculation of baseline emissions

	<ul style="list-style-type: none"> The Calculation of project emissions
Comments	N/A

4.2 Data and Parameters Monitored

All monitored data and parameters used to quantify the eligible GHG emissions reductions for each PAI in this monitoring report are supported by evidence available to the VVB. For each Client Facility included in this monitoring report, a calculation spreadsheet was used. For further details on each Client Facility quantification sheets, see Annex B. Each PAI associated to a generic PAI is monitored as described in the tables below.

Data / Parameter	Volume or Quantity of Fuel _i
Data unit	L, m3, kg or MT
Description	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.
Source of data	The volume of fuel is determined by supplier meters (which are regularly calibrated) and reported on bill of lading and invoices, consolidated monthly or at each tanking.
Description of measurement methods and procedures to be applied	The Bill of Lading and the Invoice of each Fuel delivery is consolidated. End of period residual Fuel volume evaluation could be estimated.
Frequency of monitoring/recording	At each delivery, or a monthly basis, the volume or quantity of Fuel is measured and recorded. Evidence will be recorded on Bill of Lading and Invoices.
Value monitored	Available in individual quantification sheet of each Client Facility
Monitoring equipment	<p>The monitoring equipment includes:</p> <p>Flow meters installed on tanker. By law, flow meters are to be calibrated regularly and in compliance with Measurement Canada requirements.</p>
QA/QC procedures to be applied	<p>The SPSC system applies the following QC/QA procedures:</p> <ul style="list-style-type: none"> Data comparison with past performance Data comparison with similar Project Unit Data comparison with standard benchmark (Ashrae 90.1, Model National Energy Code for Building MNECB) Data comparison with sector association. Project Unit Investigation for root cause analysis of data profile if outside range

	Project Unit Physical audit to validate the measurement devices conditions and collect related evidence.
Purpose of the data	<ul style="list-style-type: none"> • Calculation of baseline emissions • Calculation of project emissions
Calculation method	<p>In the case where fuels are tanked, end of period adjustment would be assessed with Client Facility internal gauge: the incertitude linked to this assessment is reduced by the number of times the tank is filled during the period.</p> <p>In case Project Unit is supplied by Client Facility tank, the portion is justified by evidence.</p>
Comments	N/A

Data / Parameter	Electricity
Data unit	kWh
Description	The amount of electricity consumed from the grid.
Source of data	The amount of electricity consumed from the grid is determined by the supplier calibrated kWh meter.
Description of measurement methods and procedures to be applied	The amount of electricity consumed from the grid is determined by the Hydro-Québec calibrated kWh meter.
Frequency of monitoring/recording	Monthly or bimonthly, with consumption statement. Evidence will be recorded on Invoices.
Value monitored	Available of individual quantification sheet of each client facility
Monitoring equipment	<p>The monitoring equipment includes:</p> <p>Electric meters installed at the entry of Client Facility/Project Unit electricity supply. By law, such electric meters are sealed and are to be calibrated regularly and in compliance with Measurement Canada requirements.</p>
QA/QC procedures to be applied	<p>The SPSC system applies the following QC/QA procedures:</p> <ul style="list-style-type: none"> • Data comparison with past performance • Data comparison with similar Project Unit • Data comparison with standard benchmark (Ashrae 90.1, Model National Energy Code for Building MNECB...) • Data comparison with sector association. • Project Unit Investigation for root cause analysis of data profile if outside range

	Project Unit Physical audit to validate the measurement devices conditions and collect related evidence.
Purpose of the data	<ul style="list-style-type: none"> • Calculation of baseline emissions • Calculation of project emissions
Calculation method	If internal meters are required for the Isolation Parameter Measurement option, electrical consumption is determined by meters which are calibrated as per the manufacturer’s schedule. Alternatively, the energy consumed by the related electrical devices will be equal to nominal power of the devices over the time of operations.
Comments	N/A

Data / Parameter	Quantity of waste
Data unit	Kg or MT
Description	Weight of waste, which is diverted form landfill for being recycled, re-use.
Source of data	The weight is determined by scale at recycling premises and/or at Project Unit. The weight is reported on the Bill of Lading for each shipment.
Description of measurement methods and procedures to be applied	The weight of waste is reported on the Bill of Lading and the Invoice of each shipment.
Frequency of monitoring/recording	At each shipment or a monthly basis. Evidence will be recorded on Invoices.
Value monitored	Available of individual quantification sheet of each client facility
Monitoring equipment	<p>The monitoring equipment includes:</p> <ul style="list-style-type: none"> • Weighting balance.
QA/QC procedures to be applied	<p>The SPSC system applies the following QC/QA procedures:</p> <ul style="list-style-type: none"> • Data comparison with past performance • Data comparison with similar Project Unit • Data comparison with Data comparison with sector association. • Project Unit Investigation for root cause analysis of data profile if outside range <p>Project Unit Physical audit to validate the measurement devices conditions and collect related evidence.</p>
Purpose of the data	<ul style="list-style-type: none"> • Calculation of baseline emissions • Calculation of project emissions

Calculation method	Waste weight could be expressed in other than SI units, such as ST, Lbs: conversion is made to have waste weight expressed in Kg or MT.
Comments	N/A

4.3 Monitoring Plan

The monitoring plan applied to all Project Units is the same as described in all previous monitoring reports which is in accordance with the VM0018 methodological requirements. All previous verification reports were reviewed, controlled, and accepted by the VCS program. The monitoring plan is described in more details below, as well as in Appendix 4.

1. Organizational Structure and responsibilities

The project proponent adheres to the guidelines set out in this monitoring plan to ensure the monitoring is credible, transparent, and conservative.

The responsibilities of the monitoring team are as follows:

- **GHG Quantification Manager:** Responsible for supervising the monitoring process, data management and filing and compiling the monitoring report.
- **Auditing and Quantification team:** Responsible for collecting data, cross-checking, conducting audits, and filling in individual data sheets and perform calculations for each Client Facility and PAIs.

2. Methods Used

- **Data Collection**

At the time of registration of the project unit (PAI), an audit of the site of the Project Unit takes place, and physical evidence necessary to determine the baseline scenario is collected. The data and documentation collection and storage are centrally controlled and administered. Additional information on the procedure is detailed in the table and figure provided in Appendix 4. The data collected shall be of sufficient quality to fulfill the quantification requirements and be substantiated by Client Facility records for the purpose of verification.

Further information on the data monitored for each individual Project Unit is available upon request in individual calculation spreadsheets.

- **Data Management System**

To keep safely all documents and records collected during the monitoring period, record keeping includes the following practices:

- Electronic recording of values of logged primary parameters for each measurement interval.
- Offsite electronic back-up of all logged data.
- Storage of all documents and records will be kept in a secure and retrievable manner for at least two years following the end of the project crediting period.

- **Monitoring Report**

After the data and physical evidence is collected and sorted, the monitoring report is prepared by the GHG Quantification Manager. It is also ensured that the format and content of the monitoring report are consistent with the monitoring template.

3. Quality Assurance and Quality Control (QA/QC)

The QA/QC is applied to add confidence that all measurements and calculations have been made correctly. The procedures include, but are not limited to:

- At each entry in the Sustainable Community Service Promoter (SCSP) system, controls are run to compare entry to historical data, sectoral and external benchmarks (manual assessment, comparing redundant metered data, and detection of outstanding data/records);
- Investigation may be necessary to get physical evidence of the data entered into the SCSP system;
- Impact of a potential recurring issue will be looked at for all the concerned Project Units;
- Performing recalculations to ensure no mathematical errors have been made.

4. Sampling Approach

The sampling approach includes PAIs located in the Quebec territory and are part of the grouped project, and for which data was collected and stored in the project proponent’s centralized system. The sample is partly selective, based on the range of activities (sectoral scope 3 and sectoral scope 13) included in the grouped project. PAIs submitted to the validation/verification body (VVB) are selected at random.

In accordance with the VM0018 methodology (version 1.0) section 8.3, the size of the sample is the square root of the number of PAIs, for each sectoral scope, participating to the group project, rounded to the upper whole number. Evidence of the audit are kept, and discrepancies will be analyzed as well as potential impact on related Project Units.

For this monitoring period, the minimum sampling size for the VVB audit was calculated as indicated in the tables below.

PAIs for verification			
Total Client Facilities	Total number of PAIs sectoral scope 3	Total number of PAIs sectoral scope 13	Total PAIs

54	300	2,099	2,399
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		Scope 3 PAIs	Scope 13 PAIs	Total PAIs
Total PAI to be audited (sample)	√ n	17	46	63

The project proponent has provided a more detailed procedure for determining the selected sample to be taken by the VVB in Annex B, worksheet “Sample for Verification”.

Sample defects, if any, shall be treated in accordance with the applied methodology:

- The sample size shall be enlarged to a maximum of 160% of the initial size if the reported values for one or more GHG reduction activities is beyond the acceptable range (defect) and the number of defects exceeds the acceptable quality level.
- The sample size shall be reduced to a maximum of 60% of the initial size if all client facilities reported values are within the acceptable range (no defects) for five consecutive samples.

5. Non-Conformance Procedure

The project takes an adaptive approach to monitoring plan procedures, altering or adding additional requirements when necessary. The project proponent and the Client Facility documents issues that arise in monitoring and reporting and will adapt procedures to rectify any gaps or inconsistencies in the monitoring plan. This allows for a dynamic and accurate monitoring plan that constantly builds upon and improves previous procedures.

Non-conformances are recorded as separate events, and associated data is excluded from eligibility for crediting. In the instance that there are repeated non-conformances, the project proponent applies an adaptive approach to rectify the situation. Individuals involved in the non-conformance will be contacted, and the reason for the non-conformance will be identified. The procedure will then be adapted to ensure the avoidance of similar non-conformances in the future.

5 QUANTIFICATION OF GHG EMISSION REDUCTIONS AND REMOVALS

5.1 Baseline Emissions

The baseline emissions (**BE_y**, in tCO₂e) of all PAI are the summation for each PAI of the product of the baseline emissions factor (**EF₃**, in tCO₂/unit of fossil fuel and **EF₁₃** tCO₂/Mt of waste stream) and the fossil fuel consumption (**FF**) used before project and the waste stream (**WS**) before its diversion from landfill management.

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

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

FF_{BL,y} = Volume of fossil fuel used before the project

WS_{BL,y} = Volume of waste stream before diversion from landfill

EF₃ = CO₂e emission factor of the fossil fuel

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

Table 2 below shows the calculation for baseline emissions for each Client Facility and their PAIs. In addition, for this monitoring report, a calculation spreadsheet for the detailed quantification of the eligible PAIs is available as Annex B on the Verra registry. Relevant information to complement these calculations is available, when applicable, in the Client Facilities individual calculation spreadsheets.

Client Facilities that did not provide evidence for their PAIs for this monitoring period are excluded from this report.

Table 2 Quantification of baseline emissions of 2024 for each Client Facility

Client Facilities	Nbr of PAIs	FF _{BL,y} or WS _{BL,y}	×	EF ₃ or EF ₁₃	=	BE _y in tCO ₂ e	BE _y in tCO ₂ e (rounded down)
Client Facility 0101	1	121,556.40	x	0.00273394	=	332.33	332.00
Client Facility 0102	1	232,692.00	x	0.00273394	=	636.17	636.00
Client Facility 0103	1	101,859.76	x	0.00273394	=	278.48	278.00

Client Facility 0105	1	176,335.00	x	0.00153929	=	271.43	368.00
	1	135.42	x	0.72026407	=	97.54	
Client Facility 0108	1	27,440.60	x	0.00273394	=	75.02	2,518
	1	9,941.90	x	0.00273394	=	27.18	
	1	4,112.74	x	0.00273394	=	11.24	
	1	143,177.14	x	0.00273394	=	391.44	
	1	477.33	x	3.92376486	=	1872.91	
	1	196.79	x	0.72026407	=	141.74	
Client Facility 0112	1	262,106.71	x	0.00273394	=	716.58	716.00
Client Facility 0114	1	13,437.14	x	0.00273394	=	36.74	3,328
	3	291.1	x	0.811257	=	236.16	
	16	4243.02	x	0.72026406	=	3056.09	
Client Facility 0115	1	12,039.60	x	0.00153929	=	18.53	18.00
Client Facility 0118	8	160,581.82	x	0.00273394	=	439.02	439.00
Client Facility 0119	1	14,064.00	x	0.00273394	=	38.45	38.00
Client Facility 0120	1	393.01	x	0.72026406	=	283.07	283.00
Client Facility 0121	1	211.39	x	3.98948967	=	843.34	843.00
Client Facility 0204	1	20,549.00	x	0.00273394	=	56.18	56.00
Client Facility 0206	9	5,660,590.36	x	0.00175929	=	9958.62	10,867
		118,823.99	x	0.00153929	=	182.90	
	1	32,563.07	x	0.02232048	=	726.82	
Client Facility 0207	12	9592.6	x	2.08494	=	20000.00	33,048
	36	18,116.48	x	0.72026406	=	13048.65	
Client Facility 0211	1	349,895.46	x	0.00314256	=	1099.57	16,824
	1	455,793.48	x	0.00153929	=	701.60	
	1	0.68	x	3.65529736	=	2.49	
	81	18,515.20	x	0.81125709	=	15020.59	
Client Facility 0213	1	4,169.66	x	0.00193631	=	8.07	114.0
	1	29.25	x	3.65529736	=	106.91	
Client Facility 0216	1	63,019.00	x	0.00153929	=	97.00	2621.0
	1	3111.25	x	0.81125709	=	2524.02	
Client Facility 0402	1	292,772.13	x	0.00153929	=	450.66	450.00
Client Facility 0405	1	3,367,498.58	x	0.00193631	=	6520.52	24,072
		2,759,743.00	x	0.00000170	=	4.69	
	5	21,630.23	x	0.81125709	=	17547.68	
Client Facility 0408	19	19,790.39	x	0.81125709	=	16055.09	16,055
Client Facility 0603	1	31,200.00	x	0.00295870	=	92.31	19,284
	13	19,383.87	x	0.81125709	=	15725.30	

	1	948.41	x	3.65529736	=	3466.72	
Client Facility 0701	1	141.19	x	3.12432067	=	441.12	539
	1	136.29	x	0.72026406	=	98.15	
Client Facility 0702	1	29,455.00	x	0.00273394	=	80.53	80.00
Client Facility 0706	1	5,479.89	x	0.00153929	=	8.44	19.00
	1	1.99	x	3.655297366	=	7.28	
	1	5.68	x	1.04224727	=	5.92	
	1	1.217	x	3.655297366	=	4.45	
Client Facility 0707	33	1,550.00	x	2.08494	=	3231.66	3,231
Client Facility 0708	10	1,516,295.42	x	0.00273394	=	4145.47	22,237
	21	22,301.76	x	0.81125709	=	18092.46	
Client Facility 0710	1	304,487.61	x	0.001936311	=	589.58	589
Client Facility 0801	1	46,969.40	x	0.00273394	=	128.41	128.00
Client Facility 0807	1	564.98	x	0.81125709	=	458.34	6,277
	1	1,178.79	x	0.72026406	=	849.04	
	1	1,359.76	x	3.655297366	=	4970.31	
Client Facility 0810	18	390,590.58	x	0.00141	=	550.73	550.00
Client Facility 0901	1	1,182,157.43	x	0.00175929	=	2079.76	39,544
		30,380.80	x	0.00153929	=	46.76	
	1	1,182,157.43	x	0.00175929	=	2079.76	
		30,380.80	x	0.00153929	=	46.76	
	1	1,182,157.43	x	0.00175929	=	2079.76	
		30,380.80	x	0.00153929	=	46.76	
	3	7,781.84	x	0.81125709	=	6313.07	
	47	33,099.49	x	0.81125709	=	26852.20	
Client Facility 0902	1	35,105.54	x	0.00277272	=	97.34	33,688
	1	4,006.91	x	0.81125709	=	3250.63	
	7	36,264.35	x	0.81125709	=	29419.71	
	2	1,135.29	x	0.81125709	=	921.01	
Client Facility 1002	3	2,508,649.41	x	0.00314256	=	7883.57	63,937
	17	69,095.29	x	0.81125709	=	56054.04	
Client Facility 1201	9	56,753.76	x	0.00193631	=	109.89	2,659
	1	17,495.00	x	0.00153929	=	26.93	
	1	9,577,299.58	x	0.00000170	=	16.28	
	5	3,090.00	x	0.81125709	=	2506.78	
Client Facility 1202	1	6,301.09	x	0.00273394	=	17.23	776.00
		156,752.49	x	0.00193631	=	303.52	
	1	0	x	0.00273394	=	0.00	
		17,416.94	x	0.00193631	=	33.72	
	1	218,149.72	x	0.00193631	=	422.41	

Client Facility 1203	1	34,458.00	x	0.00153929	=	53.04	75.00
		216,906.67	x	0.00000170	=	0.37	
	1	5,101.00	x	0.00273394	=	13.95	
	1	3,095.00	x	0.00273394	=	8.46	
Client Facility 1204	1	3,681,806.87	x	0.00248614	=	9153.49	12,236
	1	46,731.24	x	0.00193631	=	90.49	
	1	422,841.92	x	0.00193631	=	818.75	
	1	42,175.59	x	0.002733943	=	115.31	
	1	629,078.69	x	0.00248614	=	1563.98	
		173,543.95	x	0.00153929	=	267.13	
9	148,069.23	x	0.00153534	=	227.34		
Client Facility 1205	1	157,921.90	x	0.00273394	=	431.75	818.00
	1	62,628.59	x	0.00237785	=	148.92	
		80,355.36	x	0.0029587	=	237.75	
Client Facility 1207	1	744.93	x	0.720264067	=	536.55	536.00
Client Facility 1301	1	168,603.11	x	0.00193631	=	326.47	3046.00
		3,104,142.44	x	0.00000170	=	5.28	
	1	655,697.00	x	0.00193631	=	1269.63	
		9,257,544.00	x	0.00000170	=	15.74	
	1	49,955.70	x	0.00193631	=	96.73	
		533,067.10	x	0.00000170	=	0.91	
	1	203,033.40	x	0.00193631	=	393.14	
		2,374,758.00	x	0.00000170	=	4.04	
	1	115,901.00	x	0.00193631	=	224.42	
		461,448.00	x	0.00000170	=	0.78	
	1	95,555.31	x	0.00193631	=	185.02	
		1,903,880.00	x	0.00000170	=	3.24	
	1	267,985.19	x	0.00193631	=	518.90	
		1,294,028.57	x	0.00000170	=	2.20	
Client Facility 1501	10	49,648.00	x	0.00273394	=	135.73	6440.00
	10	1,962,755.85	x	0.00141	=	2767.49	
		152,148.00	x	0.00273394	=	415.96	
		82,923.10	x	0.00153929	=	127.64	
	1	3,691.37	x	0.81125709	=	2994.65	
Client Facility 1504	1	27,232.10	x	0.003518	=	95.80	2,513
	1	1,275.30	x	1.89544000	=	2417.25	
Client Facility 1505	5	5,978,687.32	x	0.00153929	=	9202.95	13,749
		383,895.00	x	0.00193631	=	743.34	
	2	2,470,647.81	x	0.00153929	=	3803.04	
Client Facility 1506	1	10,295.85	x	0.00153929	=	15.85	19,723

		20,151.16	x	0.00000170	=	0.03	
	12	45.63	x	2.08494	=	95.14	
	12	5,584.87	x	0.81125709	=	4530.77	
	12	4,430.27	x	0.72026406	=	3190.96	
	12	3,030.67	x	3.92376486	=	11891.64	
Client Facility 1507	1	47.89	x	2.08494	=	99.85	4,962
	1	1,797.90	x	0.72026406	=	1294.96	
	1	909.30	x	3.92376486	=	3567.88	
Client Facility 1508	25	5,070.46	x	0.81125709	=	4113.45	14,942
	25	302.26	x	0.10426419	=	31.51	
	25	1,537.79	x	3.98948967	=	6135.00	
	25	6,473.71	x	0.72026406	=	4662.78	
	1	52.44	x	0.81125709	=	42.54	
Client Facility 1510	1	16,513.00	x	0.00277272	=	45.79	7,084
	4	8,580.97	x	0.81125709	=	6961.37	
	1	21.47	x	3.655297366	=	78.48	
Client Facility 1511	1	12,855.32	x	0.00153929	=	19.79	23.00
		1,442.86	x	0.00273394	=	3.94	
		114,626.96	x	0.00000170	=	0.19	
Client Facility 1601	76	15,904,670.09	x	0.00153929	=	24481.93	41,489
	8	20,966.00	x	0.81125709	=	17008.82	
Client Facility 1602	35	1,981,592.00	x	0.0451	=	89369.80	89,369
Client Facility 1603	41	32,489.13	x	0.68458228	=	22241.48	45,929
	41	31,995.65	x	0.72026406	=	23045.31	
	1	607.07	x	0.81125709	=	492.49	
	1	16.96	x	1.04224727	=	17.68	
	1	36.45	x	3.65529736	=	133.24	
Client Facility 1604	1534	37,520	x	0.598528491	=	22456.82	31,553
	14	10,894.00	x	0.835	=	9096.49	
Client Facility 1605	1	19.97	x	0.811257091	=	16.20	16
Total:	2399						601,951

BE_y values have been rounded down for conservativeness.

The baseline emissions BE_y = 601,951 tCO₂e

5.2 Project Emissions

The Project Emissions (PE_y, in tCO₂e) of all PAI are the summation for each PAI of 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 and the (**WS**) management by the reuse, the recycling or the composting of the waste stream (**WS**).

PE_y = **FF_P** * **EF₃** (sectoral scope 3)

PE_y = **WS_P** * **EF₁₃** (sectoral scope 13)

FF_{P,y} = Volume of fossil fuel

WS_{P,y} = Volume of waste stream diverted from landfill

EF₃ = CO_{2e} emission factor of the fossil fuel

EF₁₃ = CO_{2e} emission factor of the waste stream that considers the different management scenario, at landfill, regarding the flaring or no flaring of methane (biogas) and/or its use or not for energy recovery.

Table 3 below shows the calculation for project emissions for each Client Facility and their PAIs. In addition, for this monitoring report, a calculation spreadsheet for the detailed quantification of the eligible PAIs is available as Annex B on the Verra registry. Relevant information to complement these calculations is available when applicable in the Client Facilities individual calculation spreadsheets.

Client Facilities that did not provide evidence for their PAIs for this monitoring period are excluded from this report.

Client Facilities	Nbr of PAIs	FF _{P,y} or WS _{P,y}	×	EF ₃ or EF ₁₃	=	PE _y in tCO _{2e}	PE _y in tCO _{2e} (rounded down)
Client Facility 0101	1	19,967.70	x	0.00273394	=	54.59	58.0
		2,338,560.00	x	0.0000017	=	3.98	
Client Facility 0102	1	835,962.00	x	0.00003653	=	30.54	73.00
		16,104.70	x	0.00273394	=	44.03	
Client Facility 0103	1	161,654.00	x	0.00003653	=	5.91	63.00
		21,242.70	x	0.00273394	=	58.08	
Client Facility 0105	1	142,218.90	x	0.00153929	=	218.92	218.00
	1	135.42	x	0.00000000	=	0.00	
Client Facility 0108	1	372,861.25	x	0.0000017	=	0.63	27.00
		7,956.70	x	0.00273394	=	21.75	
	1	231,840.00	x	0.0000017	=	0.39	
	1	1,692.00	x	0.00153929	=	2.60	
	1	1,531,200.00	x	0.0000017	=	2.60	
	1	477.33	x	0	=	0.00	
	1	196.79	x	0	=	0.00	

Client Facility 0112	1	216,478.00	x	0.00003653	=	7.91	38.00
		11,158.70	x	0.00273394	=	30.51	
Client Facility 0114	1	220,140.00	x	0.0000017	=	0.37	0.00
	3	291.10	x	0	=	0.00	
	16	4,243.02	x	0	=	0.00	
Client Facility 0115	1	286,816.77	x	0.0000017	=	0.49	15.00
		9,522.40	x	0.00153929	=	14.66	
Client Facility 0118	8	322,000.00	x	0.00003653	=	11.76	11.00
		0.00	x	0.00273394	=	0.00	
Client Facility 0119	1	128,186.13	x	0.0000017	=	0.22	0.00
Client Facility 0120	1	393.01	x	0	=	0.00	0.00
Client Facility 0121	1	211.39	x	0	=	0.00	0.00
Client Facility 0204	1	122,715.00	x	0.0000017	=	0.21	0.00
Client Facility 0206	9	2,203,246.71	x	0.00153929	=	3391.44	3,391
	1	32,563.07	x	0	=	0.00	
Client Facility 0207	12	9,592.60	x	0	=	0.00	0.00
	36	18,116.48	x	0	=	0.00	
Client Facility 0211	1	6,659,422.92	x	0.00003653	=	243.29	244.00
	1	569,741.86	x	0.0000017	=	0.97	
	1	0.68	x	0	=	0.00	
	81	18,515.20	x	0	=	0.00	
Client Facility 0213	1	0.00	x	0.00193631	=	0.00	0.00
	1	29.25	x	0	=	0.00	
Client Facility 0216	1	2,721,600.00	x	0.0000017	=	4.63	4.00
	1	3,111.25	x	0	=	0.00	
Client Facility 0402	1	855,000.00	x	0.00003653	=	31.23	31.00
Client Facility 0405	1	3,252,115.70	x	0.001936311	=	6297.11	6303.00
		3,537,648.00	x	0.0000017	=	6.01	
	5	21,630.23	x	0	=	0.00	
Client Facility 0408	19	19,790.39	x	0	=	0.00	0.00
Client Facility 0603	1	331,933.33	x	0.0000017	=	0.56	0.00
	13	19,383.87	x	0	=	0.00	
	1	948.41	x	0	=	0.00	
Client Facility 0701	1	141.19	x	0	=	0.00	0.00
	1	136.29	x	0	=	0.00	
Client Facility 0702	1	154,962.00	x	0.0000017	=	0.26	0.00
Client Facility 0706	1	4,215.30	x	0.00153929	=	6.49	6.00
	1	1.99	x	0	=	0.00	
	1	5.68	x	0	=	0.00	
	1	1.22	x	0	=	0.00	

Client Facility 0707	33	1,550.00	x	0	=	0.00	0.00
Client Facility 0708	10	3,040,488.20	x	0.00003653	=	111.08	111.00
	21	22,301.76	x	0	=	0.00	
Client Facility 0710	1	0.00	x	0	=	0.00	0.00
Client Facility 0801	1	233,432.55	x	0.0000017	=	0.40	0.00
Client Facility 0807	1	564.98	x	0	=	0.00	0.00
	1	1,178.79	x	0	=	0.00	
	1	1,359.76	x	0	=	0.00	
Client Facility 0810	18	564,650.00	x	0.00003653	=	20.63	108.00
		62,113.00	x	0.00141	=	87.58	
Client Facility 0901	1	199,314.67	x	0.00175929	=	350.65	1,411
		16,353.33	x	0.00153929	=	25.17	
		2,593,946.67	x	0.00003653	=	94.76	
	1	199,314.67	x	0.00175929	=	350.65	
		16,353.33	x	0.00153929	=	25.17	
		2,593,946.67	x	0.00003653	=	94.76	
	1	199,314.67	x	0.00175929	=	350.65	
		16,353.33	x	0.00153929	=	25.17	
		2,593,946.67	x	0.00003653	=	94.76	
	3	7,781.84	x	0	=	0.00	
	47	33,099.49	x	0	=	0.00	
	Client Facility 0902	1	0.00	x	0.00277272	=	
1		4,006.91	x	0.00000000	=	0.00	
7		36,264.35	x	0.00000000	=	0.00	
2		1,135.29	x	0.00000000	=	0.00	
Client Facility 1002	3	5,553,000.00		0.00003653		202.87	202
	17	69,095.29	x	0	=	0.00	
Client Facility 1201	9	112,000.00	x	0.00003653	=	4.09	4.00
	1	0.00	x	0.0000017	=	0.00	
	1	0.00	x	0	=	0.00	
	5	3,090.00	x	0	=	0.00	
Client Facility 1202	1	102,572.66	x	0.00193631	=	198.61	220.00
	1	11,396.96	x	0.00193631	=	22.07	
	1	0.00	x	0.00193631	=	0.00	
Client Facility 1203	1	5,820.60	x	0.00153929	=	8.96	11.00
		854,580.00	x	0.0000017	=	1.45	
	1	251,433.29	x	0.0000017	=	0.43	
	1	93,729.77	x	0.0000017	=	0.16	
Client Facility 1204	1	1,873,600.00	x	0.00248614	=	4658.03	5,405
	1	6,806.78	x	0.00193631	=	13.18	

	1	269,181.86	x	0.00193631	=	521.22	
	1	49,287.70	x	0.00153929	=	75.87	
	1	42,119.47	x	0.00153929	=	64.83	
		5,037,871.80	x	0.0000017	=	8.56	
	9	41,383.63	x	0.00153534	=	63.54	
Client Facility 1205	1	57,205.70	x	0.00273394	=	156.40	247.00
	1	25,037.80	x	0.00237785	=	59.54	
		10,797.20	x	0.0029587	=	31.95	
Client Facility 1207	1	744.93	x	0	=	0.00	0.00
Client Facility 1301	1	26,482.42	x	0.00193631	=	51.28	1325.00
		1,698,600.00	x	0.00000170	=	2.89	
	1	210,623.33	x	0.00193631	=	407.83	
		9,771,000.00	x	0.00000170	=	16.61	
	1	38,011.19	x	0.00193631	=	73.60	
		496,584.00	x	0.00000170	=	0.84	
	1	106,802.58	x	0.00193631	=	206.80	
		2,489,760.00	x	0.00000170	=	4.23	
	1	69,139.51	x	0.00193631	=	133.88	
		360,618.75	x	0.00000170	=	0.61	
	1	66,406.49	x	0.00193631	=	128.58	
		1,728,720.00	x	0.00000170	=	2.94	
	1	151,935.29	x	0.00193631	=	294.19	
		971,080.00	x	0.00000170	=	1.65	
Client Facility 1501	10	49,648.00	x	0.00141	=	70.00	402.00
		0.00	x	0.00273394	=	0.00	
	10	3,691,370.00	x	0.00003653	=	134.85	
		49,648.00	x	0.00141	=	70.00	
		82,923.10	x	0.00153929	=	127.64	
	1	3,691.37	x	0	=	0.00	
Client Facility 1504	1	27,232.10	x	0.000783	=	21.32	21.00
	1	0.00	x	0	=	0.00	
Client Facility 1505	5	7,881,280.00	x	0.00003653	=	287.93	1,404
		515,312.00	x	0.00193631	=	997.80	
	2	3,256,880.00	x	0.00003653	=	118.98	
		0.00	x	0.00153929	=	0.00	
Client Facility 1506	1	5,780.63	x	0.00153929	=	8.90	9.00
		23,805.65	x	0.0000017	=	0.04	
		13,572.29	x	0.00003653	=	0.50	
	12	45.63	x	0	=	0.00	
	12	5,584.87	x	0	=	0.00	

	12	4,430.27	x	0	=	0.00	
	12	3,030.67	x	0	=	0.00	
Client Facility 1507	1	47.89	x	0	=	0.00	0.00
	1	1,797.90	x	0	=	0.00	
	1	909.30	x	0	=	0.00	
Client Facility 1508	25	5,070.46	x	0	=	0.00	0.00
	25	302.26	x	0	=	0.00	
	25	1,537.79	x	0	=	0.00	
	25	6,473.71	x	0	=	0.00	
Client Facility 1510	1	52.44	x	0	=	0.00	0.00
	1	175,680.00	x	0.0000017	=	0.30	
	4	8,580.97	x	0	=	0.00	
Client Facility 1511	1	21.47	x	0	=	0.00	4.00
	1	502,740.00	x	0.0000017	=	0.85	
Client Facility 1601	1	2,294.50	x	0.00153929	=	3.53	765.00
	76	20,966,000.00	x	0.00003653	=	765.95	
Client Facility 1602	8	20,966.00	x	0	=	0.00	120.00
	35	1,981,592.00	x	0.000061	=	120.88	
Client Facility 1603	41	642,238.32	x	0.00193631	=	1243.57	1243.00
	41	31,995.65	x	0	=	0.00	
	1	607.07	x	0	=	0.00	
	1	16.96	x	0	=	0.00	
	1	36.45	x	0	=	0.00	
Client Facility 1604	1534	37,520.05	x	0	=	0.00	0.00
	14	10,894.00	x	0	=	0.00	
Client Facility 1605	1	19.97	x	0	=	0.00	0.00
Total:	2399						23,494

PEy values have been rounded down for conservativeness.

The project emissions PEy = 23,494 tCO_{2e}

5.3 Leakage Emissions

At Project Unit level, the leakage, during the period of January First, 2024, to December 31st, 2024, is *de minimus*, thus LEy=0.

5.4 GHG Emission Reductions and Carbon Dioxide Removals

The Emission Reduction is calculated by subtracting the Project Emissions (PE_y) from Baseline Emissions (BE_y).

$$\text{Thus, } ER_y = BE_y - PE_y - LE_y$$

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-2024 to 31-Dec-2024	601,951	23,494	<i>De minimus</i>	578,457	0	578,457
Total	601,951	23,494	<i>De minimus</i>	578,457	0	578,457

It is important to note that all PAIs from this group project are ex-post and not ex-ante.

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2024 to 31-Dec-2024	3,250,000	578,457	82,20%	<p>1) Recruitment of new Client Facilities and new PAIs into the Sustainable Community project was not as high as expected.</p> <p>2) Client Facilities that did not participate or could not provide evidence on time was much higher than any other monitoring period.</p> <p>3) Some emission factors in the latest version (v16) of the U.S. EPA WARM have significantly decreased (i.e. the emission factor for wood biomass has decreased by 54%) causing emission reductions to be lower than expected.</p>
Total	3,250,000	578,457	82,20%	

APPENDIX 1: COMMERCIALY SENSITIVE INFORMATION

Section	Information	Justification
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)

APPENDIX 2: ADDRESSING DOUBLE COUNTING RISKS CONCERNS

2-1 Addressing the double counting risks associated with the SPEDE

The project proponent, WILL Solutions Inc., has addressed the double counting concerns of the VCS Program in the previous Monitoring Reports regarding the Quebec's Cap-and-Trade System for GHG allowances, named the SPEDE. The RSPEDE is the regulation behind the SPEDE and targets:

- Industrial facilities that emit 25,000 metric tons of CO₂ equivalent (t CO₂e) or more per year.
- Producers and importers of electricity, whose GHG emissions associated with the production of that electricity equal or exceed 25,000 t CO₂e per year;
- Distributors of fuels and fossil fuels used in Quebec (gasoline, diesel, propane, natural gas, and heating oil).¹⁵

WILL Solutions Inc. ensures there is no double-counting issue associated with the SPEDE by excluding all the entities listed above from the Sustainable Community project, as well as:

- Excluding any Client Facility that emits $\geq 25,000$ t CO₂e per year.
- Excluding any Client Facility that is subject to the SPEDE.
- Excluding any Client Facility that participates voluntarily to the SPEDE.

All entities registered to the RSPEDE, either subjected or participating voluntarily, are publicly disclosed and available on the website of the Ministry of Environment, Climate Change, Wildlife and Parks of Quebec¹⁶. The project proponent is therefore able to easily and regularly verify that none of the facilities of the members of its Sustainable Community are subject to the SPEDE. As of 2025, an estimated 80 large emitter facilities, over 80 fossil fuel distributors, and 45 voluntary subscribers were regulated under the RSPEDE.

More information on the Quebec's Cap-and-Trade system and its scope can be found in its technical overview: <https://www.environnement.gouv.qc.ca/changements/carbone/documents-spede/technical-overview.pdf>

¹⁵ <https://www.environnement.gouv.qc.ca/changementsclimatiques/marche-carbone.asp>

¹⁶ <https://www.environnement.gouv.qc.ca/changements/carbone/participants-inscrits-au-SPEDE.htm>

2-2 Addressing the double-counting risks associated with sectoral scope 3 ERs

The project proponent, WILL Solutions Inc., has addressed the double counting concerns of the VCS Program in previous Monitoring Reports regarding the quantification of sectoral scope 3 GHG reductions for the period effective after January 1st, 2015.

WILL Solutions Inc. has concluded that there is no double-counting issue by taking the measures necessary to avoid the risks of double counting associated with the inclusion of sectoral scope 3 PAIs in its Sustainable Community project by doing the following:

1. All GHG reductions from the 300 PAI associated with the sectoral scope 3 in this monitoring report are unique, since the project proponent uses a conservative and rigorous approach that systematically disqualifies and excludes any PAI linked to grid electricity producers and distributors. Sectoral scope 3 PAIs in this Monitoring Report are therefore completely removed from the double counting rhetorical label.
2. All energy and fossil fuel distributors that are regulated under the RSPEDD are systematically excluded from this project to avoid completely any risk of double-counting.

For the period of 01/01/2024 to 31/12/2024, scope 3 emissions account for 191,789 tCO_{2e} of emission reductions. This amount is included in this Monitoring Report and will be serialized under the VCS program.

APPENDIX 3: RESULTS FOR THE EXCLUDED EMISSION REDUCTIONS OF 2020-2024

The project proponent, WILL Solutions Inc. (WSI), asked the VVB to verify in its mandate the net GHG emissions reductions quantified from the period 01/01/2020 to 31/12/2024. The amount of these verified GHG reductions represents 35,078 tCO_{2e}. These verified GHG reductions are excluded from this monitoring report and **will not be serialized under the VCS program**. The project proponent can demonstrate and provide evidence upon request that the 2020-2024 emission reductions reported in Table 4 below were not reported in previous monitoring reports, and therefore there are no risks of double counting with all previous monitoring reports.

Table 3 List of GHG emission reductions quantified by vintage from the period of January 1st, 2020 to December 31st, 2024

Year	GHG emissions in (tCO _{2e})			
	Baseline emissions (tCO _{2e})	Project emissions (tCO _{2e})	Leakage emissions (tCO _{2e})	Net emission reductions (tCO _{2e})
01-Jan-2020 to 31-Dec-2020	1,927	757	<i>De minimus</i>	1,170
01-Jan-2021 to 31-Dec-2021	2,019	800	<i>De minimus</i>	1,219
01-Jan-2022 to 31-Dec-2022	4,918	1,404	<i>De minimus</i>	3,514
01-Jan-2023 to 31-Dec-2023	5,120	1,512	<i>De minimus</i>	3,608
01-Jan-2024 to 31-Dec-2024	25,567	0	<i>De minimus</i>	25,567
Total	39,551	4,473	<i>De minimus</i>	35,078

The excluded net GHG emission reductions for the years 2020, 2021, 2022, 2023 and 2024 in the above Table include reductions from both sectoral scope 3 and sectoral scope 13. Detailed yearly calculations for each Client Facility are available upon request.

APPENDIX 4: DATA, PARAMETERS, AND MONITORING PLAN

4-1 The Emission Factor (EF) used in this Monitoring Report

Scope 3 Emission Factors

Table 4 Emission Factors used in this Monitoring report for sectoral scope 3 PAIs

	Sectoral Scope	Source, date issued	Energy Type	Unit	Value tCO ₂ /unit
1	3	RDOCECA/MELCCFP, May 1, 2024	Butane	L	0.001759292
2	3	RDOCECA/MELCCFP, May 1, 2024	Biomass and bark residue	kg	0.000036533
3	3	RDOCECA/MELCCFP, May 1, 2024	Diesel (mobile)	L	0.002958700
4	3	RDOCECA/MELCCFP, May 1, 2024	Diesel (fixed)	L	0.002772724
5	3	RIN 1990-2021, 2023	Electricity	KWh	0.000001700
6	3	RDOCECA/MELCCFP, May 1, 2024	Gasoline	L	0.002377850
7	3	RDOCECA/MELCCFP, May 1, 2024	Coal coke	Mt	0.002486140
8	3	RIN 1990-2021, 2023	Natural gas	M ³	0.001936311
9	3	RDOCECA/MELCCFP, May 1, 2024	Fuel oil no. 2	L	0.002733943
10	3	RDOCECA/MELCCFP, May 1, 2024	Fuel oil no. 6	L	0.003142556
11	3	RDOCECA/MELCCFP, May 1, 2024	Lubricants (Used oils)	L	0.001410000
12	3	Life Cycle Carbon Benefits of Aerospace Alloy Recycling ¹⁷	Primary metal production (Ti)	Mt	0.045100
13	3	Life Cycle Carbon Benefits of Aerospace Alloy Recycling	Recycled metal (FeTi)	Mt	0.000061000
14	3	RDOCECA/MELCCFP, May 1, 2024	Propane	L	0.001539292
15	3	USEPA, WARM v.16, 2023	Grain Material Source Produced	Mt	0.684582282
16	3	USEPA, WARM v.16, 2023 ¹⁸	HDPE Process Energy (Raw and Recycled Material)	Mt	1.895440

¹⁷ Eckelman, M.J, Ciacci, L., Kavlak, G., Nuss, P., Reck, B.K. & Graedel, T.E. (2014). Life cycle carbon benefits of aerospace alloy recycling. *Journal of Cleaner Production*, 80, 38-45. <https://doi.org/10.1016/j.jclepro.2014.05.039>

¹⁸ U.S. Environmental Protection Agency. (2023). Containers, Packaging, and Non-Durable Good Materials Chapters. Documentation for Greenhouse Gas Emission and Energy Factors Used in the Waste Reduction Model (WARM), see Exhibit 5-8 and 5-11.

17	3	Life Cycle Associated, Feb. 2009 ¹⁹	Virgin hydrocarbon purchase	L	0.0035182
18	3	Life Cycle Associated, Feb. 2009	Virgin hydrocarbon recovery	L	0.0007835

Web references:

RDOCECA/MELCCFP, May 1, 2024. <https://www.legisquebec.gouv.qc.ca/fr/pdf/rc/Q-2.%20R.%2015.pdf> (link opens a PDF).

RIN 1990-2022, 2024. [En81-4-2022-2-eng.pdf](#)

Scope 13 Emission Factors

Emission factors for scope 13 project activity instances are from the U.S. Environmental Protection Agency Waste Reduction Model (WARM) version 16 (December 2023). The emission factors use the following values for OX, MCF and K_j and uses the default values since they are reflective of the conditions of the territory covered by this grouped project

OX = 0.2, as used by the WARM

MCF = 1, default for anaerobic managed solid waste disposal sites.

K_j = 0.052/year (“National Average”), corresponding to a weighted average²⁰.

Table 5 Emission Factors used in this Monitoring report for sectoral scope 13 PAIs

	Sectoral Scope	Source, date issued	Waste Type	Unit	Value tCO ₂ e/unit
1	13	USEPA, WARM v.16, 2023	Food/Organic waste (composted)	Mt	0.720264067
2	13	USEPA, WARM v.16, 2023	Food/Organic waste (anaerobic digestion)	Mt	0.598528490
3	13	USEPA, WARM v.16, 2023	Corrugated container	Mt	3.655297366
4	13	USEPA, WARM v.16, 2023	Mixed paper (primarily residential)	Mt	3.923764860
5	13	USEPA, WARM v.16, 2023	Mixed paper (general)	Mt	3.989489670
6	13	CDM AMS-III-E	Sewage & septic sludges	Mt	2.084940
7	13	USEPA, WARM v.16, 2023	Asphalt shingles	Mt	0.022320480
8	13	USEPA, WARM v.16, 2023	Dimensional lumber	Mt	0.811257091
9	13	USEPA, WARM v.16, 2023	Mixed Plastics	Mt	1.042247274
10	13	BEAM 2022 (ECCC)	Digestate spreading	Mt	0.83500
11	13	USEPA, WARM v.16, 2023	Green residues	Mt	0.104264192

Web reference: <https://www.epa.gov/warm/versions-waste-reduction-model#v16>

¹⁹ Unnasch, S., et al. (2009). — Assessment of Life Cycle GHG Emissions Associated with Petroleum Fuels,|| Life Cycle Associates Report LCA-6004-3P. 2009. Prepared for New Fuels Alliance.

²⁰ EPA WARM Documentation for Greenhouse Gas Emission and Energy Factors Used in the Waste Reduction Model (WARM): https://www.epa.gov/system/files/documents/2024-01/warm_management_practices_v16_dec.pdf

4-2 Data and parameter description /Generic PAI

Table 7 Data and Parameter PAI (generic) I Biomass Energy Project

Generic PAI Reference Number					
	Description of Generic PAI	Biomass Energy Project	Biomass Energy Project	Biomass Energy Project	Biomass Energy Project
3.1	Data/Parameter available at validation	EF Propane (Σ CO ₂ /CH ₄ /N ₂ O)	EF Butane (Σ CO ₂ /CH ₄ /N ₂ O)	EF Diesel (Σ CO ₂ /CH ₄ /N ₂ O)	EF Electricity (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /L	t eCO ₂ /L	t eCO ₂ /L	t eCO ₂ /kWh
b	Description	Combined Emission Factor for Propane	Combined Emission Factor for Butane	Combined Emission Factor for Diesel	Emission Factor for Electricity
c	Source of data	IPCC, Environment Canada, AEE	IPCC, Environment Canada, AEE	IPCC, Environment Canada, AEE	AEE
d	Value applied	0,001544	0,001764	0,002789	0,000003
d	Description of measurement	IPCC-UNFCCC / Env. Canada / AEE	Official Emission Factors Determination	Official Emission Factors Determination	Official Emission Factors Determination
e	Purpose of data	Parameters for Baseline and Project Em.	Parameters for Baseline and Project Em.	Parameters for Project Emission	Parameters for Project Emission
3.2	Data/Parameter monitored	Propane	Butane	Diesel	Electricity
a	Data	Propane	Butane	Diesel	Electricity
	Option A or Option B Measurement	Option A	Option A	Option A	Option A: nominal
	Source/Sink identification	B7 and P7	B7 and P7	P7	P7
b	Data Unit	L	L	L	kWh
c	Description	Used in Dryer 1, 2 and 3	Used in Dryer 1, 2 and 3		
d	Source of data	Meter from distributor	Meter from distributor	Meter from Boisaco Tank Station	Meter from HydroQuebec
e	Description of measurement	Amount of Propane delivered	Amount of Butane delivered	Volume of Diesel tanked in the loader	Number of kWh used
f	Frequency	At each delivery	At each delivery	At time of tanking	At each HQ billing period
g	Value monitored	Liters	Liters	Liters	kWh
h	Monitoring equipment	Fuel Distributor Meter	Fuel Distributor Meter	Fuel Distributor Meter	HQ Electricity Meter
i	QA/QC procedures	Delivery in line with Tank nominal value	Delivery in line with Tank nominal value	Delivery in line with tank nominal value	Ex-ante comparison
j	Purpose of data	Baseline scenario for drying PMP	Baseline scenario for drying PMP	Project scenario biomass moving	Project scenario for drying PMP
k	Calculation method	Propane Volume consumed	Butane Volume consumed	Usage portion estimate	Nominal Aggregate Electrical Motor installed
l	Comments	Project Units/PAI using similar technology may use different fossil combustibles. In such instance, Emission Factors will be defined accordingly.			

Table 8 Data and Parameter PAI II (generic) Methane Avoidance Emission

	Generic PAI Reference Number	II
	Description of Generic PAI	Methane Emission Avoidance
3.1	Data/Parameter available at validation	EF DOC ₁ (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /MT
b	Description	Combined Emission Factor for Fraction of Degradable organic Carbon (by weight)
c	Source of data	IPCC, Environment Canada, AEE
d	Value applied	0,0616
d	Description of measurement	IPCC-UNFFCC / Env. Canada / AEE
e	Purpose of data	Parameters for Baseline and Project Em.
3.2	Data/Parameter monitored	
a	Data	Volume of Biomass
	Option A or Option B Measurement	Option A
	Source/Sink identification	B7
b	Data Unit	t
c	Description	Used in Biomass Furnace
d	Source of data	Number of Loads
e	Description of measurement	Cumulative amount of biomass in the furnace
f	Frequency	At each load
g	Value monitored	Loader shovel
h	Monitoring equipment	Weighting bridge
i	QA/QC procedures	Monthly calibration of the loader
j	Purpose of data	Methane Emission Avoidance
k	Calculation method	Comparison from B7 and P7
		Project Units/PAI using similar technology may used different fossil combustibles. In such instance, Emission Factors will be defined accordingly.
l	Comments	

Table 9 Data and Parameter PAI (generic) III Torrefied Biomass Combustible

	Generic PAI Reference Number	III
	Description of Generic PAI	Torrefied Biomass Combustible
3.1	Data/Parameter available at validation	EF DOC _j (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /MT
b	Description	Combined Emission Factor for Fraction of Degradable organic Carbon (by weight)
c	Source of data	IPCC, Environment Canada, AEE
d	Value applied	0,0616
d	Description of measurement	IPCC-UNFFCC / Env. Canada / AEE
e	Purpose of data	Parameters for Baseline and Project Em.
3.2	Data/Parameter monitored	
a	Data	Volume of Biomass
	Option A or Option B Measurement	Option A
	Source/Sink identification	B7
b	Data Unit	t
c	Description	Used in Biomass Furnace
d	Source of data	Number of Loads
e	Description of measurement	Cumulative amount of biomass in the furnace
f	Frequency	At each load
g	Value monitored	Torrefied Biomass Combustible Volume
h	Monitoring equipment	Weighting bridge
i	QA/QC procedures	Monthly calibration of the loader
j	Purpose of data	Methane Emission Avoidance
k	Calculation method	Comparison from B7 and P7
		Project Units/PAI using similar technology may use different fossil combustibles. In such instance, Emission Factors will be defined accordingly.
l	Comments	

Table 10 Data and Parameter PAI (generic) IV Saving energy on recycling activities

Generic PAI Reference Number	IV	IV	IV	IV	IV	IV	IV
Description of Generic PAI	Saving Energy on Recycling Activities	Saving Energy on Recycling Activities	Saving Energy on Recycling Activities	Saving Energy on Recycling Activities	Saving Energy on Recycling Activities	Saving Energy on Recycling Activities	Saving Energy on Recycling Activities
3.1 Data/Parameter available at validation	EF HDPE ($\Sigma CO_2/CH_4/N_2O$)	EF PET ($\Sigma CO_2/CH_4/N_2O$)	EF PVC ($\Sigma CO_2/CH_4/N_2O$)	EF LDPE ($\Sigma CO_2/CH_4/N_2O$)	EF PP ($\Sigma CO_2/CH_4/N_2O$)	EF PS ($\Sigma CO_2/CH_4/N_2O$)	EF PC/ABS/MDPE ($\Sigma CO_2/CH_4/N_2O$)
a unit	t eCO ₂ /1000 Lbs	t eCO ₂ /1000 Lbs	t eCO ₂ /1000 Lbs	t eCO ₂ /1000 Lbs	t eCO ₂ /1000 Lbs	t eCO ₂ /1000 Lbs	t eCO ₂ /1000 Lbs
b Description	Combined Emission Factor for HDPE	Combined Emission Factor for PET	Combined Emission Factor for PVC	Combined Emission Factor for LDPE	Combined Emission Factor for PP	Combined Emission Factor for PS	Combined Emission Factor for PC/ABS/MDPE
c Source of data	EPA	EPA	EPA	EPA	EPA	EPA	EPA
d Value applied	0.71	1.15	0.99	0.885	0.775	1.25	0.93
e Description of measurement	EPA Net Emission Factor	EPA Net Emission Factor	EPA Net Emission Factor	EPA Net Emission Factor	EPA Net Emission Factor	EPA Net Emission Factor	EPA Net Emission Factor
f Purpose of data	Parameters for Project Emission.	Parameters for Project Emission.	Parameters for Project Emission.	Parameters for Project Emission.	Parameters for Project Emission.	Parameters for Project Emission.	Parameters for Project Emission.
3.2 Data/Parameter monitored	HDPE	PET	PVC	LDPE	PP	PS	PC/ABS/MDPE
a Data	Option A	Option A	Option A	Option A	Option A	Option A	Option A
b Source/Sink identification	P9	P9	P9	P9	P9	P9	P9
c Description	Volume of recycled plastic	Volume of recycled plastic	Volume of recycled plastic	Volume of recycled plastic	Volume of recycled plastic	Volume of recycled plastic	Volume of recycled plastic
d Source of data	Weighting Balance or Bridge	Weighting Balance or Bridge	Weighting Balance or Bridge	Weighting Balance or Bridge	Weighting Balance or Bridge	Weighting Balance or Bridge	Weighting Balance or Bridge
e Description of measurement	Amount of HDPE delivered	Amount of PET delivered	Amount of PVC delivered	Amount of LDPE delivered	Amount of PP delivered	Amount of PS delivered	Amount of PC/ABS/MDPE delivered
f Frequency	At each delivery	At each delivery	At each delivery	At each delivery	At each delivery	At each delivery	At each delivery
g Value monitored	t	t	t	t	t	t	t
h Monitoring equipment	Calibrated weighing devices	Calibrated weighing devices	Calibrated weighing devices	Calibrated weighing devices	Calibrated weighing devices	Calibrated weighing devices	Calibrated weighing devices
i QA/QC procedures	Double check: seller and buyer weight	Double check: seller and buyer weight	Double check: seller and buyer weight	Double check: seller and buyer weight	Double check: seller and buyer weight	Double check: seller and buyer weight	Double check: seller and buyer weight
j Purpose of data	Emission avoided with recycled plastic	Emission avoided with recycled plastic	Emission avoided with recycled plastic	Emission avoided with recycled plastic	Emission avoided with recycled plastic	Emission avoided with recycled plastic	Emission avoided with recycled plastic
k Calculation method	HDPE Volume delivered	PET Volume delivered	PVC Volume delivered	LDPE Volume delivered	PP Volume delivered	PS Volume delivered	PC/ABS/MDPE Volume delivered
l Comments	Project Units/PAI using similar technology may use different fossil combustibles. In such instance, Emission Factors will be defined accordingly.						

Table 11 Data and Parameter PAI (generic) V Heat Recovery

Generic PAI Reference Number	V	V
Description of Generic PAI	Heat Recovery	Heat Recovery
3.1 Data/Parameter available at validation	EF Propane ($\Sigma CO_2/CH_4/N_2O$)	EF Electricity ($\Sigma CO_2/CH_4/N_2O$)
a unit	t eCO ₂ /L	t eCO ₂ /kWh
b Description	Combined Emission Factor for Propane	Emission Factor for Electricity
c Source of data	IPCC, Environment Canada, AEE	AEE
d Value applied	0.001544	0.000003
e Description of measurement	IPCC-UNFFCC / Env. Canada / AEE	Official Emission Factors Determination
f Purpose of data	Parameters for Baseline and Project Em.	Parameters for Project Emission
3.2 Data/Parameter monitored	Propane	Electricity
a Data	Option A	Option A: nominal
b Source/Sink identification	B7 and P7	P7
c Description	Used for Heating buildings	Used for Heating buildings
d Source of data	Meter from distributor	Meter from HydroQuebec
e Description of measurement	Amount of Propane delivered	Number of kWh used
f Frequency	At each delivery	At each HQ billing period
g Value monitored	Liters	kWh
h Monitoring equipment	Fuel Distributor Meter	HQ Electricity Meter
i QA/QC procedures	Delivery in line with Tank nominal value	Ex-ante comparison
j Purpose of data	Baseline scenario for heating Building	Baseline scenario for heating Building
k Calculation method	Propane Volume consumed	Installed Nominal Electrical Equipment
l Comments	Project Units/PAI using similar technology may use different fossil combustibles. In such instance, Emission Factors will be defined accordingly.	

Table 12 Data and Parameter PAI (generic) VII Energy Efficiency Demand Side

Generic PAI Reference Number		VII	VII
Description of Generic PAI		Saving Energy on Recycling Activities	Saving Energy on Recycling Activities
3.1	Data/Parameter available at validation	EF Oil N°6 (Σ CO ₂ /CH ₄ /N ₂ O)	EF Electricity (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /L	t eCO ₂ /kWh
b	Description	Combined Emission Factor for Oil N°6	Emission Factor for Electricity
c	Source of data	IPCC, Environment Canada, AEE	AEE
d	Value applied	0,001544	0,000003
d	Description of measurement	IPCC-UNFFCC / Env. Canada / AEE	Official Emission Factors Determination
e	Purpose of data	Parameters for Baseline and Project Em.	Parameters for Project Emission
3.2	Data/Parameter monitored		
a	Data	Oil N°6	Electricity
	Option A or Option B Measurement	Option A	Option A: nominal
	Source/Sink identification	B7	P7
b	Data Unit	L	kWh
c	Description	Used in Furnace to heat building	Used to heat building
d	Source of data	Meter from distributor	Meter from HydroQuebec
e	Description of measurement	Amount of Oil N°6 delivered	Number of kWh used
f	Frequency	At each delivery	At each HQ billing period
g	Value monitored	Liters	kWh
h	Monitoring equipment	Fuel Distributor Meter	HQ Electricity Meter
i	QA/QC procedures	Delivery in line with Tank nominal value	Ex-Ante Comparison Baseline/Project scenario for lighting and heating building
j	Purpose of data	Baseline scenario for heating building	heating building
k	Calculation method	Oil N°6 Volume consumed	Nominal Electrical Heater installed
l	Comments	Project Units/PAI using similar technology may use different fossil combustibles. In such instance, Emission Factors will be defined accordingly.	

Table 13 Data and Parameter PAI (generic) VIII Fuel Switching

Generic PAI Reference Number		VIII		
Description of Generic PAI		Fuel Switching	Fuel Switching	Fuel Switching
3.1	Data/Parameter available at validation	EF Propane (Σ CO ₂ /CH ₄ /N ₂ O)	EF Oil N° 2 (Σ CO ₂ /CH ₄ /N ₂ O)	EF Electricity (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /L	t eCO ₂ /L	t eCO ₂ /kWh
b	Description	Combined Emission Factor for Propane	Combined Emission Factor for Oil N° 2	Emission Factor for Electricity
c	Source of data	IPCC, Environment Canada, AEE	IPCC, Environment Canada, AEE	AEE
d	Value applied	0,001544	0,002734	0,000003
d	Description of measurement	IPCC-UNFFCC / Env. Canada / AEE	IPCC-UNFFCC / Env. Canada / AEE	Official Emission Factors Determination
e	Purpose of data	Parameters for Baseline and Project Em.	Parameters for Baseline and Project Em.	Parameters for Project Emission
3.2	Data/Parameter monitored			
a	Data	Propane	Oil N°2	Electricity
	Option A or Option B Measurement	Option A	Option A	Option B
	Source/Sink identification	B7 and P7	B7 and P7	B7 and P7
b	Data Unit	L	L	kWh
c	Description	Used in Dryer 1, 2 and 3	Used in Furnace to heat building	
d	Source of data	Meter from distributor	Meter from distributor	Meter from HydroQuebec
e	Description of measurement	Amount of Propane delivered	Amount of Oil N°2 delivered	Number of kWh used
f	Frequency	At each delivery	At each delivery	At each HQ billing period
g	Value monitored	Liters	Liters	kWh
h	Monitoring equipment	Fuel Distributor Meter	Fuel Distributor Meter	HQ Electricity Meter
i	QA/QC procedures	Delivery in line with Tank nominal value	Delivery in line with Tank nominal value	Ex-Ante Comparison
			Baseline/Project scenario for heating building	Baseline/Project scenario for heating building
j	Purpose of data	Baseline/Project scenario for heating building	building	Nominal Electrical Lighting and Equipment
k	Calculation method	Propane Volume consumed	Oil N°2 Volume consumed	
l	Comments	Project Units/PAI using similar technology may used different fossil combustibles. In such instance, Emission Factors will be defined accordingly.		

Table 14 Data and Parameter PAI (generic) IX Energy conservation

Generic PAI Reference Number		IX
Description of Generic PAI		Energy Conservation
3.1	Data/Parameter available at validation	EF Oil N° 2 (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /L
b	Description	Combined Emission Factor for Oil N° 2
c	Source of data	IPCC, Environment Canada, AEE
d	Value applied	0,000822
d	Description of measurement	IPCC-UNFFCC / Env. Canada / AEE
e	Purpose of data	Parameters for Baseline and Project Em.
3.2	Data/Parameter monitored	
a	Data	Oil N°2
	Option A or Option B Measurement	Option A
	Source/Sink identification	P7
b	Data Unit	L
c	Description	Avoided emissions from Oil N° 2 extraction
d	Source of data	Volume of Oil N° 2 recovered
e	Description of measurement	Amount of Oil N°2 delivered
f	Frequency	At each delivery
g	Value monitored	Liters
h	Monitoring equipment	Volume determined by drums
i	QA/QC procedures	Delivery in line with Tank nominal value
j	Purpose of data	Avoided emissions from Oil N° 2 extraction
k	Calculation method	Oil N°2 Volume recovered
l	Comments	Project Units/PAI using similar technology may used different fossil combustibles. In such instance, Emission Factors will be defined accordingly.

Table 15 Data and Parameter PAI (generic) X Energy Efficiency Demand side: New buildings conservation

	Generic PAI Reference Number	X	X	X
	Description of Generic PAI	Energy Efficiency Demand Side: new buildings	Energy Efficiency Demand Side: new buildings	Energy Efficiency Demand Side: new buildings
3.1	Data/Parameter available at validation	EF Gaz Nat (Σ CO ₂ /CH ₄ /N ₂ O)	EF Oil N° 2 (Σ CO ₂ /CH ₄ /N ₂ O)	EF Electricity (Σ CO ₂ /CH ₄ /N ₂ O)
a	unit	t eCO ₂ /M ³	t eCO ₂ /L	t eCO ₂ /kWh
b	Description	Combined Emission Factor for Gaz Nat	Combined Emission Factor for Oil N° 2	Emission Factor for Electricity
c	Source of data	IPCC, Environment Canada, AEE	IPCC, Environment Canada, AEE	AEE
d	Value applied	0,001902	0,002734	0,000003
d	Description of measurement	IPCC-UNFFCC / Env. Canada / AEE	IPCC-UNFFCC / Env. Canada / AEE	Official Emission Factors Determination
e	Purpose of data	Parameters for Baseline and Project Em.	Parameters for Baseline and Project Em.	Parameters for Project Emission
3.2	Data/Parameter monitored			
a	Data	Gaz Nat	Oil N°2	Electricity
	Option A or Option B Measurement	Option A	Option A	Option A: nominal
	Source/Sink identification	P7	B7	B7 and P7
b	Data Unit	M ³	L	kWh
c	Description	Used in Furnace to heat building	Used in Furnace to heat building	Used to light and heat building
d	Source of data	Meter from Gaz Metro	Meter from distributor	Meter from HydroQuebec
e	Description of measurement	Number of M ³ used	Amount of Oil N°2 delivered	Number of kWh used
f	Frequency	At each Gaz Metro billing period	At each delivery	At each HQ billing period
g	Value monitored	M ³	Liters	kWh
h	Monitoring equipment	Gaz Metro Meter	Fuel Distributor Meter	HQ Electricity Meter
i	QA/QC procedures	Ex-Ante	Delivery in line with Tank nominal value	Ex-Ante
j	Purpose of data	Project scenario for heating the building	Baseline scenario for heating building	Baseline/Project scenario for lighting and heating
k	Calculation method	Gaz Nat Volume consumed	Oil N°2 Volume consumed	Nominal Aggregate Electrical Motor installed
l	Comments	Used different fossil combustibles. In such instance, Emission Factors will be defined accordingly.		

4-3 Monitoring Plan

The monitoring plan will be applied to all Project Units as follow:

Category	Activity	Measure Option	Baseline	Project					
			Adjustment	Parameter	Instrument	Frequency	Incertitude	Impact on reduction	Adjustment
Fuel switching	Biomass boiler	Option B		Mass of processed biomass	Loader bucket	Consolidation every week	Estimate of the average mass in the bucket	None	Process yield
Energy efficiency	Heat recovery: process	Option A	Process yield	Volume of fuel	Volume / quantity on invoice*	Continuous	Negligible as measure devices calibrated	None	
	Heat recovery: process	Option B	Process yield	Temperature and debit (enthalpy)	Thermometer / Debit meter	Continuous	Negligible as measure devices calibrated	None	
	Heat recovery: process	Option A		Volume of fuel	Volume / quantity on invoice* when tanking	Transaction based	Residual inventory at the end of the period	Materiality, decrease with tank filling turnover, compensate on the next period	
	Energy efficiency: building heating	Option A	Unit of productivity	Volume of fuel	Volume / quantity on invoice*	Continuous	Negligible as measure devices calibrated	None	Commercial building: unit of productivity
	Energy efficiency: building HVAC	Option A/ Option B	Unit of productivity	Volume of fuel / energy	Volume / quantity on invoice*	Continuous	Negligible as measure devices calibrated	None	Commercial building: unit of productivity
	Energy efficiency: envelope enhancement	Option A	Unit of productivity	Volume of fuel / energy	Volume / quantity on invoice*	Continuous	Negligible as measure devices calibrated	None	Commercial building: unit of productivity
	Energy efficiency: envelope enhancement	Option B	Unit of productivity	Volume of fuel	Volume / quantity on invoice* when tanking	Transaction based	Residual inventory at the end of the period	Materiality, decrease with tank filling turnover, compensate on the next period	Commercial building: unit of productivity
	Energy efficiency: building lighting	Option A	Light intensity	Nominal Wattage	Manufacturer technical data	At the time installation	Negligible as measure devices calibrated	None	

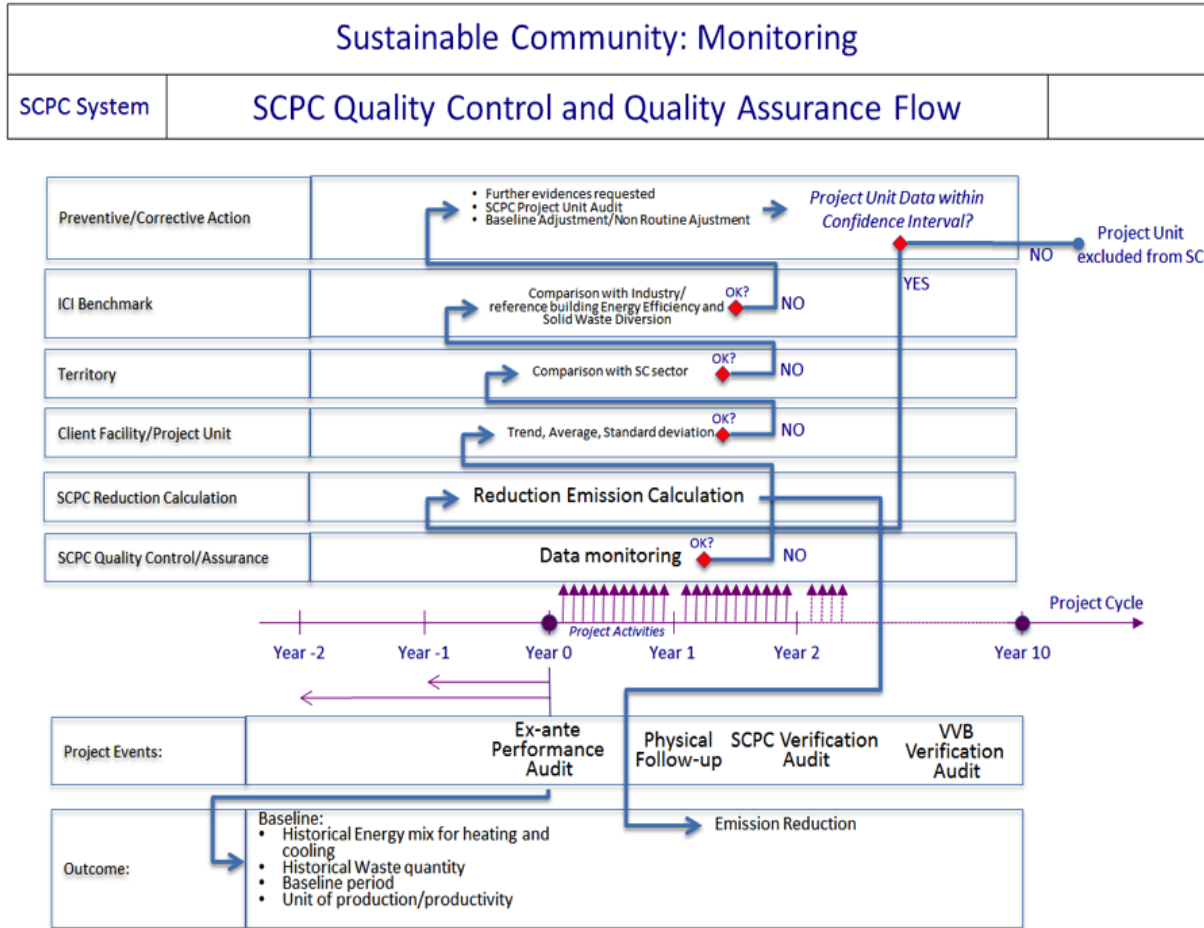
Waste	Waste diversion	Option B		Waste mass / volume	Mass: balance Volume: container	Transaction based	Weight calculation from volume	Materiality as company charged on container
	Waste reduction: substitution of single wood pallets by reusable cardboard palette	Option B		Number of palletes and reuseage	Number of travels written on palette/ Bill of lading	Monthly consolidation	Wood palette end of life at point of destination	Max: Energy substitution if burn

*Energy suppliers are required to have their debit meters regularly calibrated: the invoice is then based on the calibrated debit meter reading.

In addition, a Quality Control of the data is performed as follows:

- At the time of registration of the project unit: a physical audit of the premises of the Project Unit takes place, and physical evidence necessary to determine the baseline scenario is collected;
- At each entry in the SCPC system, controls will be run to compare entry to historical data, sectorial SCPC benchmark and to external benchmark;
- Investigation may be necessary to get physical evidence of the data entered into the SCPC system;
- Impact of a possibly recurring issue will be looked at for all the concerned Project Units.
- For each baseline period, a random sample of Project Units will be audited during the project. The sample size will be the square root of the Project Units participating to the SCPC system. Evidence of the audit are kept discrepancies will be analyzed as well as potential impact on related Project Units;

The figure below provides the SCPC validation/verification data workflow:



In terms of organization, there are six levels where potential problems can be escalated, with different levels of responsibility of the organization. Should the system require, a recourse/appeal will be set in place.

APPENDIX 5: SDG CONTRIBUTIONS

SUPPORTING EVIDENCE

The following documentation describes the evidence for each declared SDG contribution: 9, 10, 11, 12, 13 and 17. Evidence is available directly through publicly accessible referenced documents, including the VCS project documents: Monitoring Reports and their Verification (VVB) reports. When applied, the evidence is provided through a hyperlink to the supporting evidence.

a. First series of evidence in place on the Verra registry:

- Monitoring Report third cohort; July 2019
 - Section 1.10 on Sustainable Development,
 - Section 2.4.1 and 2.4.2 on no net Harm and local Stakeholder Consultation
- The VVB report on the third cohort, July 2019 has confirmed these statements.
- Press release of the 3rd cohort, July 2019
 - Hyperlink: <https://www.newswire.ca/news-releases/will-announces-3-million-tons-of-greenhouse-gas-offsets-released-for-sale-870212697.html>
- The publication on LinkedIn of an article on November 7, 2016: <https://www.linkedin.com/pulse/sustainable-community-solution-catalyst-17-sdgs-martinclermont/?published=t>

b. Second series of evidence in place on the Verra registry:

- Monitoring Report fourth cohort; September 2020,
 - Section 1.11 on Sustainable Development,
 - Section 2.1: on no net Harm and local Stakeholder Consultation
- The VVB report on the fourth cohort; September 2020 has confirmed these statements.
- Press release of the fourth cohort; September 2020:
- Hyperlink: https://solutionswill.com/wp-content/uploads/2020/09/PR_WILLAnnounces-the-Verified-Results-of-its-4th-Cohort-Sept2020.pdf

c. Third series of evidence as Will' Sustainability action plan:

- Will (as project proponent), sustainable development plan action (2018) including scope of monitoring, education, and carbon neutrality: https://solutionswill.com/wp-content/uploads/2020/07/SustainDevelopPlan_20192020.pdf
- 2019: <https://solutionswill.com/wp-content/uploads/2019/12/SD-Plan-Update-2019.pdf>
- 2020: [Sustainable Development Report - 2019-2020 \(June 2020\)](#)
- 2021: [Sustainable Development Report - 2020-2021 \(June 2021\)](#)

- 2022: [Sustainable Development Report - 2021-2022 \(June 2022\)](#)
- 2023: [Sustainable Development Report - 2022-2023 \(July 2023\)](#)
- 2024: [Sustainable Development Report 2023-2024 \(September 2024\)](#)

- A 5th distribution of carbon revenues: <https://www.newswire.ca/news-releases/ipccit-s-t-minus-one-a-5th-distribution-of-carbon-income-895902007.html>
- A 6th distribution of carbon revenues: <https://solutionswill.com/en/the-6th-income-distribution-is-here/>
- A 7th distribution of carbon revenues: <https://www.newswire.ca/news-releases/will-solutions-distributes-2-1m-to-quebec-smes-that-reduce-their-ghg-emissions-845949803.html>

d. Fourth series of evidence; Will's B Corp certification

- B Corp certification in 2018-2019 and in place since March 2019: <https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/>
- Certification renewal under process and scheduled for March 2022.

e. Fifth series of evidence: International Sustainable Community solution.

- Solar Impulse certification for Sustainable Community, completed in July 2020: <https://solarimpulse.com/solutions-explorer/sustainable-community>

f. Last series of evidence; memoirs prepared and submitted by Will on the VCM:

- June 2021 on the TSVCM: https://solutionswill.com/wp-content/uploads/2021/07/Will-contribution-to-TSVCM-June2021_Flyer_ANG-VFinal.pdf
- January 2021 on Verra consultation on EFCU: https://solutionswill.com/wp-content/uploads/2021/01/Will-contribution-to-VCS-questions-about-EFCU_15Jan2021.pdf
- November 2020 on TSVCM: <https://solutionswill.com/wp-content/uploads/2020/11/Will-contribution-to-TSVCM-V1-V3.pdf>
- August 2020 to Environment Canada and Climate change on carbon pricing: https://solutionswill.com/wp-content/uploads/2020/08/Federal-carbon-pricing-memoir_by_WILLSolutions_August2020.pdf
- June 2019 comments about the second VCS consultation on the 4.0 VCS program project especially on the issue of the SME's participation and the overlapping Monitoring Report period criteria: <https://solutionswill.com/wp-content/uploads/2019/07/Will-Comments-June-2019-on-VCS-version-4-1-1.pdf>
- July 2018 comments about the first VCS consultation on the 4.0 VCS program project especially on the issue of the SME's participation and the overlapping Monitoring Report period criteria: https://solutionswill.com/wp-content/uploads/2014/01/wills_comment_on_draft_version_4.0_vcs_july_5_2018.pdf