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

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Client	WILL Solutions Inc.

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Summary:

- A description of the verification of the project

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

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

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

- The purpose and scope of verification

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

  Scope: The verification scope includes an independent and objective examination of the monitoring report (MR). The MR is evaluated considering the applicable criteria and decisions made by the VCS Secretariat, including the approved baseline and monitoring methodology and

registered VCS RCP PD/01/. The verification was conducted in accordance with the VCS Standard v4.7/07/, VCS Program Guide v4.4/06/ as well as review of the registered RCP PD/01/, final validation report for crediting period renewal/03/ and monitoring methodology VM0018 v1.0/16/.

- **The monitoring period**

  The 9th monitoring period covered under this verification extends from 01/01/2024 to 31/12/2024 (including both days), which falls under the 2nd Crediting Period, from 01/01/2020 to 31/12/2029.

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

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

  i. Document review, involving

     a) Review of data and information

     b) Cross-checks between the information provided in the monitoring report and information from sources using all available resources without regard to the project proponent's information.

  ii. Remote audit assessment, including

     a) Evaluation of the registered VCS grouped project's implementation and operation in accordance with the registered VCS PD of RCP/01/ and MR of 9th MP/04/.

     b) Evaluation of information flows for creating, collecting and reporting monitoring parameters.

     c) Interviews with relevant stakeholders to ensure that the operating and data collection procedures in the current monitoring period are carried out in line with the registered monitoring plan.

     d) Cross-referencing information from the monitoring report with data from other sources, such as project database, monitored data or other comparable data sources.

     e) A review of the monitoring equipment, including calibration performance and observations of monitoring procedures in relation to the VCS PD of RCP and the methodologies chosen.

     f) Examine the calculations and assumptions used to determine GHG data and emission reductions.

     g) Identifying quality control and quality assurance systems in place to avoid or detect and remedy any errors or omissions in the provided monitoring parameters.

  iii. The final verification report and opinion, as well as the resolution of lingering difficulties.

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

  A risk-based approach has been followed to perform this verification and there are no uncertainties associated with this verification. During the current verification, a total of 07 findings were raised which includes 03 Corrective Action request (CARs), 04 Clarification request (CLs), 00 Forward Action request (FARs) from current verification. There were 00 FARs from previous verification.

- **Any uncertainties associated with the verification**

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

- **Summary of the verification conclusion**

  Earthood certifies that the project is implemented in accordance with the registered VCS PD of RCP/01/ and the applied baseline, and monitoring methodology. The implementation of the grouped project activity is in line with the information provided in the final monitoring report of 9th MP/04/. The monitoring procedures are in line with the monitoring methodology/16/ and the emission reductions achieved during the current monitoring period are calculated without material misstatements. VVB's verification approach is based on the understanding of the risks associated with reporting of GHG emissions data and controls in place to mitigate these.

  Earthood planned and performed the verification by obtaining evidence and other information, and explanations that Earthood considered necessary to give reasonable assurance that reported GHG emission reductions are fairly stated. Based on the information evaluated, we confirm that the emission reductions from the grouped project, "Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community" during the monitoring period 01/01/2024 to 31/12/2024 amounts to 578,457 tCO_2e.

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1 INTRODUCTION

1.1 Objective

Will Solutions Inc. (PP) has contracted Earthood for verification services for the VCS project "Energy Efficiency and Solid Waste Diversion Activities within the Quebec Sustainable Community" (VCS ID: 929) in the province of Quebec, Canada against the requirements of VCS Program. The assessment team has reviewed the GHG data collected to date for the 9th monitoring period from 01/01/2024 to 31/12/2024 covered in the current verification.

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

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

1.2 Scope and Criteria

The scope of this verification is:

- To assess the claims and assumptions made in the VCS monitoring report/04/ against the VCS criteria, including but not limited to, VCS standard version 4.7/07/, applied methodology/16/ and relevant rules and requirements established for VCS project activities.
- To verify the project implementation and operation with respect to the registered VCS PD of RCP/01/.
- To verify the implemented monitoring plan with the registered VCS RCP PDD version 1.201/and applied baseline and monitoring methodology/16/.
- To verify that the actual monitoring systems and procedures are in compliance with the monitoring systems and procedures described in the registered monitoring plan.

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

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

1.3 Level of Assurance

☐ Limited level of assurance

☒ Reasonable level of assurance

The approach used by Earthood for verification of the 9th monitoring period is built on a thorough understanding of the risks associated with reporting data on GHG emissions and the controls used to mitigate them. Earthood conducted the verification by reviewing substantiating evidence and other relevant information and explanations from sources to provide reasonable assurance that estimated GHG emission reductions are fairly reported.

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

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

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

All team members of the technical review team are independent of the verification team. The report approved by the Technical Manager has been endorsed by the CEO, who is overall responsible for ensuring quality, before final release. Further details of applicable procedures

and responsibilities concerning the Earthood Quality Management System (QMS) are available on its website (www.earthood.in).

In our opinion the estimated GHG emissions reductions were calculated correctly based on the approved baseline and monitoring methodology, VM0018: Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community/16/. The assessment result has a reasonable level of assurance in verification that GHG assertions are free of material errors, omissions, and misrepresentations. The documents and evidence reviewed are included under Appendix 3 of this report.

1.4 Summary Description of the Project

The Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community project document was prepared by Will Solutions Inc. to quantify and generate GHG emission reductions in conformance with the VCS Methodology VM0018 Energy Efficiency and Solid Waste diversion activities within a sustainable Community/16/.

SCSP (Sustainable Community Service Promotor) is a project to quantify and originate GHG emission reductions in conformance with VCS Methodology VM0018 Energy Efficiency and Solid waste Diversion Activities within a Sustainable Community (Version 1.0)/16/. The project targets a large range of Client Facilities, all located within geographical boundary of Province of Quebec, that are part of the industrial, commercial or institutional (ICI) sector, owned and operated by several distinct owners.

This project activity is concentrated over the large client facilities, which could be residential, institutional, and commercial, to bind them together in a common territory within the province of Quebec where the regional conditions and regulations for the different client facilities can be matched. This group project is comprised of Energy Efficiency (EE) and Solid Waste Diversion (SWD) activities. The eligibility of project activity instances is assessed under section 3.3 of this report.

The project is designed to consider the energy consumption and waste management activities across the client facilities with the following objectives:

a. To gradually develop a sustainable community or cluster comprising of 2000 client facilities located in the province of Quebec, Canada with an estimated emission reduction of 34,250,000 $tCO2_e$ during a span of 2020 – 2029.

b. To real time data collection, stimulation and improve ICI buildings sustainability

c. To avoid methane emissions by diverting solid waste from landfills (SWD) through efficient waste management, minimizing energy demand and enhancing energy efficiency (EE) by financing small-scale activities executed by Industrial Commercial and Institutional (ICI) sites

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

1) Energy Efficiency
   a. Biomass energy project
   b. Saving energy on recycling activity
   c. Heat recovery
   d. Energy efficiency demand Side
   e. Energy Conversion
   f. Energy conservation
   g. Energy efficiency demand side (building/major renovations)

2) Solid Waste Diversion
   h. Methane emissions avoidances
   i. Torrefied biomass combustible
   j. Land application of biosolids

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

Table 1: Summary of number of PAIs and CFs in the 9th MP

Description	Client Facilities	PAIs
Total number of entities stated and verified under **concerned** MR of **9th MP**	96 CFs	2,682 PAIs
Total number of entities stated by the **previous** MR of 8th **MP**	90 CFs	2,645 PAIs
Number of new entities **included into** the group in the concerned MP	6 new CFs	43 new PAIs (from 6 new & 5 old CFs)
Number of entities **excluded from** the emission reduction accounting in the current MP	42 CFs	283 PAIs

2 VERIFICATION PROCESS

The registered VCS project is undergoing 9th VCS verification under second renewal of crediting period, the approach adopted to ensure the quality of emission reductions is described in the following sections.

2.1 Method and Criteria

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

- Contract with PP for the scope and appointment of verification team as well as the technical review team.

- Kick-off meeting-
  - A kickoff meeting was held with the PP on 07/05/2025. The topics discussed in the meeting were timeline of the project, documents needed for the assessment, desk review timeline, audit findings timelines, and planning of remote audit..

- Desk review-
  - Desk review was started after receiving the necessary documents from the PP including, but not limited to, monitoring report and emission reduction sheet of current monitoring period.
  - Cross check the information with the sources without limitations to the information provided by the project proponent.

- Follow up actions-
  - A remote audit was held from 13/08/2025 to 15/08/2025 and 26/08/2025 (4 days), and the assessment team inspected the project design including, but not limited to, implementation status and monitoring mechanism.
  - Interview with stakeholders and relevant personnels of plants responsible for information given in the Project Description of RCP/01/.

- Reporting of findings-
  - Resolution of findings
  - Draft verification report

- Independent technical review-
  - The project documentation was reviewed by an internal technical reviewer.
  - Technical reviewer independently confirms whether the applicable GHG program requirements were objectively met or not, in addition to whether internal procedures were followed while arriving at the verification opinion. The technical reviewer may accept or reject the verification opinion prepared by the assessment team and gives the reasons.
  - The resolved findings may be opened at this stage, or new findings may be identified that are required to be addressed by assessment team and/or project proponents, as appropriate.
  - The technical reviewer is the decision maker on behalf of Earthood. A positive opinion is issued if all the findings have been satisfactorily resolved and in all other cases a negative opinion is issued unless the contract is terminated by either party before reaching the final opinion.

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

2.2 Document Review

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

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

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

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

2.3 Interviews

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

The remote audit and interviews at the project location were conducted from 13/08/2025 to 15/08/2025 and 26/08/2025 by the assessment team. During the audit/18/, interviews of the personnels of client facilities were conducted to verify the details regarding the techniques, metering instruments, and the process involved in the data collection.

The major topics covered during the interview included:

- Implementation and operation of project activities, including the project boundary, technology, project equipment, and monitoring and metering equipment, as per the registered PDD and previous verification.
- Management and monitoring procedures implemented at the project site.
- Remote inspection of the project activity, including interviews with monitoring and plant personnel of the sampled client facilities
- Review of evidence and supporting documentation.

- Review of monitored data and relevant documents in accordance with the registered monitoring plan and the applied monitoring methodology.
- Review of emission reduction (ER) calculations in line with the applied methodology and relevant tools.

The table below includes information on the interviewees:

S.No.	Name	Affiliation	New or Old CF	Date of interview
1.	Claudia Lesage	GHG Quantifications Manager (Will Solutions)	-	13/08/2025 – 26/08/2025
2.	Jean-Sébastien Pautet	CF-0710	New	13/08/2025
3.	Gilbert Barrette	CF-0801	Old	13/08/2025
4.	William Pichon Roy	CF-1301	New	14/08/2025
5.	Anthony Bergeron-Maurice	CF-1510	Old	14/08/2025
6.	Anthony Bergeron-Maurice	CF-0603	New	14/08/2025
7.	Gilles Dubé	CF-1605	New	15/08/2025
8.	Patricia Baril	CF-0405	Old	15/08/2025
9.	Jim Trudel	CF--0405	Old	15/08/2025
10.	Simon Daunais	CF-1504	Old	26/08/2025
11.	Pascal Bissonnette	CF-1504	Old	26/08/2025
12.	Marlène Perrier	CF-1508	Old CF with New PAI	26/08/2025

2.4 Site Visits

As previously discussed in the section above, a remote-audit inspection was conducted in line with para 4.1.13 of the VCS standard, version 4.7/7/, which states "*Where a site visit to facilities and/or project areas is not required under Section 4.1.12 the validation/verification body shall identify whether a site visit is needed based on an independent risk assessment. Such risk assessment shall identify the risk of a material misstatement or nonconformity with the audit criteria. Where it is determined that no site visit is required, the validation/verification body shall justify and document the rationale for the decision.*".

This is the 9th verification of this project activity, with no FARs applicable for the current MP. As stated above, the onsite audit was not mandatory for this verification process. While an onsite audit was not mandated, as per para 4.1.13 of VCS Standard v4.7, the assessment team conducted the remote audit from 13/08/2025 to 15/08/2025 and 26/08/2025 to carry out the following:

- An assessment of the implementation and operation of the registered project activity as per registered VCS RCP PD/01/ and MR/04/.
- A review of information flows for generation, aggregation and reporting of the monitoring parameters.
- Interview with relevant personnel to determine whether the operational and data collection procedures are implemented in accordance with the registered monitoring plan in the PD/01/.
- An assessment of the eligibility criteria for the new PAIs.
- A cross-check between information provided in the monitoring report and data from other sources such as CF and PAI participation tracker sheets for MP7 and MP8, technical specifications, or similar data sources.
- A review of calculations and assumptions made in determining the GHG data and emission reduction.
- Relevant QA/QC procedures were checked to prevent, identify, and correct, any error in the reported monitoring parameters.

VVB's Sampling Approach:

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

VVB has considered all the CFs reported in the MR as the population to select the samples. There were 96 CFs under the initial monitoring report. Out of these 42 CFs were not generating ERs and are excluded from the current MP. The assessment team has applied the confidence/precision levels of 90/30 to determine the sample size for the 54 CFs and obtained 7 minimum sample size using online sample size calculator website 'calculator.net'. The VVB considered 7 plus 2 additional samples for the remote audit during the verification process. These 9 samples have been picked considering distribution of new/old PAIs and ER contribution across the CFs.

The total population was segregated based on the type of client facility as follows:

i. Old CF

ii. New CF

iii. Old CF with new PAI

The distribution and contribution of CFs and PAIs was calculated as follows:

	Total Number of associated CF	Total number of PAIs	ER Contribution (%)	Number of sample CFs should be selected as per the ER contribution	Number of sample CFs selected by the assessment team
Old CFs with old PAIs	44	2108	70.48	05	04
New CFs with new PAIs	6	36	9.65	01	04
Old CFs with new PAIs	4	254	19.88	01	01
Total	54	2,339	100	07	09

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The population size is 2,399 PAIs and 54 client facilities (CFs), and the PP has monitored all the client facilities and PAIs. The verification team selected 9 CFs (4 old CF, 4 new CF and 1 old CF with new PAIs) for the remote and data verification. The following 9 samples were randomly selected after sorting the CFs serial number wise using https://www.calculator.net/random-number-generator.html as per the audit plan:

1. CF 0801
2. CF 1605
3. CF 1508
4. CF 1504
5. CF 0405
6. CF 1510
7. CF 0603
8. CF 1301
9. CF 0710

2.5 Resolution of Findings

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

Corrective action requests (CARs) are issued where:

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

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

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

CARs and CLs are to be resolved or closed out if the PP modifies the project description, rectifies the PD or provides adequate additional explanations or evidence that satisfies the concerns. If this is not completed, the project activity cannot be recommended for registration under VCS registry. A total of 07 findings were raised where 03 CARs, 04 CLs were raised during the verification and 00 FARs from current verification were raised. Also, there was no FAR identified from previous verification. All the findings that are raised and communicated to project participants during the verification are included in Appendix 5.

2.5.1 Forward Action Requests

The project activity is undergoing 9th verification in VCS and no FARs were raised during this assessment.

2.6 Eligibility for Validation Activities

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

3 VALIDATION FINDINGS

3.1 Methodology Deviations

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

3.2 Project Description Deviations

PP has sought deviation for values of the following ex-ante parameter: oxidation factor (OX), fraction of degradable organic carbon (DOCf), fraction of degradable organic carbon by weight (DOCj), methane correction factor (MCF), and decay rate (kj). The project deviates from the registered RCP PD/1/ and applied default emission factor values from the U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) (version 16)/19/ instead of default values of CDM Tool 04.

The VVB has verified the applicability of deviation identified in the MR/4/ and confirmed that these values were appropriately applied in the emission reduction calculations. The deviation was accepted by the verification team as the deviation is applied to quantify the emissions by applying US EPA WARM emission factors/19/ specific for geographical region (Quebec, Canada) and does not significantly impact the emission reductions, the applicability of the methodology, additionality and appropriateness of the baseline scenario.

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

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

Section 3.2.2 of the MR was reviewed to confirm that the deviation is appropriately described and justified, and whether the project remains in conformance with the VCS rules outlined under para 3.21.1 of VCS standard v.4.7/7/. Thus, the project deviation is valid.

3.3 New Project Activity Instances in Grouped Projects

In the current MP, 6 client facilities (CF IDs: 0603, 0710, 0902, 1207, 1301 and 1605) and 43 PAIs (36 from 6 new CFs (CF IDs: 0603, 0710, 0902, 1207, 1301 and 1605) and 7 from 5 old CFs (CF IDs: 0211, 0405, 1002, 1506 and 1508)) have been newly added to this grouped project activity and rest are old. The eligibility criteria and its assessment for all the new PAIs are given in the table below:

Sl. No.	Criteria	Justification by the PP	Assessment by the VVB
Eligibility Criteria as per the registered PD			
1.	Be implemented after January 1st 2015	All the new PAIs have their respective start date after 01/01/2015	The start date of all the CFs with new PAIs was checked from agreements with the client facilities/28/.
2.	Must be located inside the Quebec territory	All the PAIs are located inside the Quebec territory	The location of all client facilities and PAIs within it have been confirmed to lie within Quebec territory as confirmed from the kml file provided by the PP/29/. Additionally, it was confirmed during the remote visit/18/ to the sampled client facilities.
3.	Be a registered member of the grouped project	All the new client facilities have signed the adhesion contract.	Agreement with new facilities were provided by the PP/28/ to confirm that CFs are registered member of this grouped PA.
4.	Use of a technology or measure similar to the Generic PAIs specified in the PD	All the new PAIs are associated to a generic PAIs.	All the measures/ technologies mentioned in tab 'New PAIs' of ER sheet (titled 'ID929-Annex B-MP8-Confidential-(2023) - 2024.xlsx') /05/ were checked to confirm that the technologies and measures are within the generic PAIs

			specified in the PD. The same was also confirmed through the remote visit/18/ for sampled client facilities.
5.	Be auditable and verifiable	PP conducts an internal audit to all the new PAIs and relevant evidence has been provided by the CF to verify the integrity of the data.	Internal Audit Checklists/30/ have been provided by PP to confirm that new CFs are auditable and verifiable.
6.	GHG reductions are inferior to 5,000 tCO_2e/year capacity limit	All the PAIs which are generating GHG reduction more than 5,000 tCO2e/year have been capped at the capacity limit.	ER sheet/05/ was reviewed to confirm that the PAIs have GHG reduction less than. 5,000 tCO_2e/year. For the PAIs achieving ERs above the limit, the value will be capped.
Applicability conditions of methodology (conditions not addressed above)			
1.	This methodology is applicable for grouped projects for the quantification of direct and indirect reductions of GHG emissions arising from energy efficiency and waste management project activity instances at client facilities.	All the new PAIs that are quantifying the GHG emission reduction have implemented either the energy efficiencies or waste diversion activities or both.	The project includes technologies and measures falling under 10 generic PAIs: Energy Efficiency • Biomass energy project • Saving energy on recycling activity • Heat recovery • Energy efficiency - Demand Side • Fuel switching • Energy conservation • Energy efficiency demand side (building/major renovations) Solid Waste Diversion • Methane emissions avoidances • Torrefied biomass combustible

			• Land Application of biosolids Thus, the applicability condition has been met. The same was also confirmed through the remote visit for sampled client facilities/18/.
2.	Projects can be located in residential, commercial, institutional, or industrial buildings/facilities.	All the new PAIs are located in residential, commercial, institutional, or industrial buildings.	Sampled client facilities were inspected remotely and photographic evidence was obtained to confirm that PAIs are located in either a residential, commercial, institutional, or industrial buildings/18/. Additionally, agreement/28/, photos of installed technologies/32/ and invoices of material (electricity, biomass, propane, diesel, etc.) consumed/33/ were checked by the assessment team to confirm that client facilities with new PAIs are also located in residential, commercial, institutional, or industrial buildings.
3.	Use and Application of Technology and Measures of the PAI (as per the methodology)	All the new PAIs has correctly mentioned the use of technology or measure used at their location for GHG emission reduction and falls under either scope 3 or scope 13 activities or both.	Sampled client facilities were inspected remotely and photographic evidence was obtained to confirm that technology or measure used at their location for GHG emission reduction and falls under either scope 3 or scope 13 activities or both/18/. Further, it was confirmed by the assessment team through the photos of

			installed technologies/32/ and invoices/33/.

Eligibility condition as per VCS standard version 4.7/07/:

Conditions	PP's justification	VVB assessment
3.6.16 Grouped projects shall include one or more sets of eligibility criteria for the inclusion of new project activity instances. At least one set of eligibility criteria for the inclusion of new project activity instances shall be provided for each combination of project activity and geographic area specified in the project description. Where grouped projects include multiple baseline scenarios or demonstrations of additionality, such projects will require at least one set of eligibility criteria for each combination of baseline scenario and demonstration of additionality specified in the project description. A set of eligibility criteria shall ensure that new project activity instances: 1) Meet the applicability conditions set out in the methodology applied to the project. 2) Use the technologies or measures specified in the project description. 3) Apply the technologies or measures in the same manner	1. Already demonstrated above. 2. Already demonstrated above. 3. Already demonstrated above. 4. The baseline scenarios of all the new PAIs have been demonstrated. The details for each PAIs are stated under section 3.3 of the MR. 5. Additionality of each new PAI have been demonstrated under section 3.3 of MR.	1. Applicability conditions of applied methodology VM0018/16/ are assessed in the previous table in this section. 2. and 3. assessed under first condition of methodology applicability above. 4. The client facility personnel were interviewed to confirm the condition existing prior to the installation of technologies/measures during the remote audit/18/. Moreover, documentary evidence was sought for the sampled client facilities to confirm the pre-project scenario activities/18/. The assessment team confirms that the PAIs were subject to baseline scenario determined in the project description for specified project activity and geographical area. 5. Additionality of respective PAIs has been demonstrated via investment analysis and IRR sheet/31/, provided by PP for each new PAI inclusion.

as specified in the project description. 4) Are subject to the baseline scenario determined in the project description for the specified project activity and geographic area. 5) Have characteristics with respect to additionality that are consistent with the initial instances for the specified project activity and geographic area. For example, the new project activity instances have financial, technical and/or other parameters (such as the size/scale of the instances) consistent with the initial instances, or face the same investment, technological and/or other barriers as the initial instances.		
Inclusion of New Project Activity Instances 3.6.17 Grouped projects provide for the inclusion of new project activity instances subsequent to the initial validation of the project. New project activity instances shall: 1) Occur within one of the designated geographic areas specified in the project description. 2) Conform with at least one complete set of eligibility criteria for the inclusion of new project activity instances. Partial conformance with	-	1. The location of all client facilities and PAIs within it have been confirmed to lie within Quebec territory as confirmed from the kml file provided by the PP/29/. 2. All eligibility criteria are confirmed to be met in this section. 3. MR/04/ includes sufficient technical, financial and geographical and other relevant details of new CFs and its PAIs. 4. Ownership has been confirmed through agreement

multiple sets of eligibility criteria is insufficient. 3) Be included in the monitoring report with sufficient technical, financial, geographic, and other relevant information to demonstrate conformance with the applicable set of eligibility criteria and enable evidence gathering by the validation/verification body. 4) Have evidence of project ownership, in respect of each project activity instance, held by the project proponent from the respective start date of each project activity instance (i.e., the date upon which the project activity instance began reducing or removing GHG emissions). 5) Have a start date that is the same as or later than the grouped project start date. 6) Only be eligible for crediting from the later of start date of the project activity instance or the start of the verification period in which they were added to the grouped project, through to the end of the total project crediting period. 7) Not be or have been enrolled in another VCS project. 8) Adhere to the clustering and capacity limit		with PP and client facilities/28/. 5. It has been confirmed through agreement with PP and client facilities/28/ that the start dates of PAIs are after the start date of grouped project activity. 6. The input values in ER sheet/05/ were reviewed along with supportive evidence for respective PAIs and MR/04/ and it was confirmed that the projects are claiming ERs only after start date of CF inclusion. 7. PAIs have not been part of any other VCS project as confirmed from VCS registry/34/. 8. Clustering limits requirements are assessed in the same table below in line with VCS standard version 4.7 para 3.6.8. and 3.6.9/07/.

requirements for multiple project activity instances set out in 3.6.8 – 3.6.9.		
3.6.18 Where inclusion of a new project activity instance necessitates the addition of a new project proponent to the project, such instances shall be included in the grouped project description within two years of the project activity instance start date or, where the project activity is an AFOLU activity, within five years of the project activity instance start date. The procedure for adding new project proponents is set out in the Registration and Issuance Process.	-	The new client facilities are being added within 2 years of contract signing with the PP/28/.
3.6.8 The project proponent shall include in a singular project all project activity instances within ten kilometers of another instance of the same project activity and with the same project proponent (i.e., instances of the same project activity may not be spread across more than one project if they are within ten kilometers of each other).	-	The project proponent has only one grouped project activity in Quebec region.
3.6.9 Where a capacity limit applies to a project activity included in the project, no project activity instance shall exceed such limit.	-	ER sheet/5/ was reviewed to confirm that the PAIs have GHG reduction less than. 5,000 tCO_2e/year. For the PAIs achieving ERs above the limit, the value has been capped.

Conclusion:

The verification team confirms that the new PAIs meet the eligibility criteria as set out in the registered RCP PD/01/ and VCS standard version 4.7/07/. The assessment team has checked various documents such as Agreement between Will Solutions and Client Facilities/28/, kml file/29/, Will solutions' internal audit report/30/, Investment analysis sheet of all the CFs with new PAIs/31/, Invoices (electricity invoices generated by the local government authority and truck scale tickets)/33/ and photos of installed technologies for new PAIs/32/ and confirmed that the eligibility conditions have been met by the new PAIs included under the facilities of VCS grouped PA-929.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes ☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	The details of the audit history as described under section 1.2 of the MR/04/ have been confirmed from the publicly available information and previous verification reports/13.b//14.b/ on the project webpage and are found consistent.
Double counting and participation under other GHG programs	The project is not receiving or seeking credit for reductions and removals from a project activity under another GHG program. VVB has confirmed through independent assessment that there are no similar project activities under VCS or any other GHG program in the same province of the host country, Canada. PP has quantified the net GHG emissions reductions for the vintage years from 01/01/2019 to 31/12/2024 which were excluded from the scope of the current monitoring period, as specified in Appendix 3 of the MR. The VVB has assessed and verified the quantification of excluded ERs and confirmed that it will not be serialized under the VCS program.

No double claiming with emissions trading programs or binding emission limits	The GHG emission reductions or removals generated by the project have not been included in an emissions trading program or any other mechanism that includes GHG allowance trading as confirmed through the independent research across other programs.
No double claiming with other forms of environmental credit	The project has not received or sought any other form of environmental credit or has become eligible to do so since validation or previous verification. Further information can be found under Appendix 2 of MR/04/. The same has been confirmed by the VVB through independent research across other programs.
Supply chain (scope 3) emissions double claiming	The project activity reduces or removes the GHG emissions by implementing energy efficiency measures or by diversion of waste. Thus, the project activity does not affect the emission footprint of any products that are part of a supply chain.
Sustainable development contributions	The project activity contributes to the six SDGs as mentioned under section 1.12 of the MR/04/. • SDG 9; Indicator 9.3, Number of client facilities (SMEs) with access to financial services: The project activity has provided 800,000 Canadian dollars for 2,399 PAIs and 54 client facilities during the current monitoring period as verified through Sustainability Report for Fiscal year 2024-25/35/. • SDG 10; Indicator 10.2, empower and promote the social, economic, and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status: The project activity has supported 6.3 % of the Quebec's population, which are mainly located in remote areas during the current MP as verified through Sustainability Report for Fiscal year 2024-25/35/. • SDG 11; Indicator 11.A, support positive economic, social, and environmental links between urban, peri-urban and rural areas by strengthening national and regional development planning: The project activity has supported 162 municipal organisations, which is 14.3% of the total 1,130 Quebec's municipalities during the current MP as verified through Sustainability Report for Fiscal year 2024-25/35/.

	• SDG 12; Indicator 12.5, substantially reduce waste generation through prevention, reduction, recycling and reuse: The project activity has avoided 386,668 tCO_2e emissions from waste generation, recycling, reuse, and composting during the current MP as confirmed through crosschecks between the ER sheet/05/ and supportive evidence for emission reduction claims against respective PAIs for energy efficiency and waste diversion activities. • SDG 13; Indicator 13.0, Tonnes of greenhouse gas (GHG) emissions avoided and reduced: The project activity has avoided and/or reduced 578,457 tCO_2e emissions during the current MP as confirmed from the ER sheet/05/. • SDG 17; Indicator 17.17, Number of contributing NGO and partnership to the sustainability movement: No changes were observed from the previous verification during the current MP as verified through Sustainability Report for Fiscal year 2024-25/35/.
Additional information relevant to the project	PP has excluded the personal details of the client facilities from the public versions. The personal details of the client facilities are available in the confidential version. This has been verified by the assessment team that only the personal details of the client facilities have been excluded from the public versions of the documents.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The stakeholders were identified at the time of validation and have not changed since then as the scope of PAI inclusion remained unchanged throughout the first and second crediting period. The same has been evident from the registered monitoring and verification reports of previous MPs/13/14/ and confirmed during remote audit/18/. Therefore, not applicable.

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

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	PP has ongoing communication with stakeholders via social media platforms, blogs, web pages, press releases, corporate brochures and newsletters/25/. PP also posts information under news and media section of Wills Website and provided communication channels through email and phone calls, which is available on the PP's website /26/. PP has also established platform for any grievances of stakeholders/20/.
Date(s) of stakeholder consultation	01-01-2024 to 31-12-2024 (ongoing communications)
Communication of monitored results	PP publishes annual sustainability reports on the website/35/ to convey the monitoring results.
Consultation records	Consultations records are kept by the quantification and sales manager of the PP/25/.
Stakeholder input	No input, concerns or comments were received from the stakeholders during the current MP/25/.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	The project activity does not infringe on property rights of client facilities or PAIs. Client facilities have the full ownership rights/28/ of their properties. PP only coordinates with the client facilities and does not claim or control the properties or the operations of the client facilities.
Outcome of FPIC discussion	PP has agreements with all the client facilities/28/, which confirms the consent of every client facility with this project. The grouped project activity does not include any activities that can impact the LPs and LCs rights such as extraction of natural resources, land development, relocation of people or forced physical or economical shift. This grouped project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	No grievances were received during the concerned MP. PP has established the grievance mechanism through emails, phone calls and contact forms. The information on these grievance registration channels is listed on the PP's website/20/.
Grievance redress procedure	No grievances were received during the concerned MP as confirmed during the interview conducted with facility personnel during the remote visit/18/.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion

No comments received	Not applicable as no public comments are received during the current MP.	VVB has cross-checked the VCS project webpage/21/ and found that no public comments are received during the current MP.

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Wills Solutions Inc. is a certified B Corp/36/ located in Quebec, Canada with more than 10 years of carbon experience (https://solutionswill.com/en/about-us/). Having experience in reducing greenhouse gas emissions through voluntary carbon markets with Sustainable Community projects, the project management team is well aware of the social well-being of the local stakeholders and surrounding environments. As evident from the local stakeholder engagement process, the technology has been explained in detail with pros and cons associated with the project execution with all the concerns addressed by Wills' management team/37/. The project proponent has obtained B Corp certification proving the Wills' evolution against the social, environmental and governance (ESG) mandates, thereby complying with all the requirements for a well-structured holding/36/. Thus, VVB is of opinion that sufficient evidence has been gathered by the project proponent with experienced management to assess the various risks associated with project activity to stakeholders and environment.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	No risk identified. PP has established the ongoing communication/25/ and grievance mechanism/20/ with the stakeholders through various respective means for any natural or anthropogenic risk imposing on the stakeholders. The project activity only focuses on the implementation of energy efficiency measures and waste diversion activities. Thus, there are no natural or human induced risks that originate through the project activity to the stakeholders.
Risks to stakeholder participation	No risk identified. PP has established the ongoing communication/25/ and grievance mechanism/20/ with the stakeholders through various respective means for any risk imposing to the stakeholders. The project activity only focuses on the implementation of energy efficiency measures and waste diversion activities. Thus, it does not pose any risk to the stakeholders.

Working conditions	No risk identified as the project proponent has established various steps to ensure the working conditions in the client facilities, such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Safety of women and girls	No risk identified as the project proponent has established various steps to ensure the safety of girls and women, such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Safety of minority and marginalized groups, including children	No risk identified as the project proponent has established various steps to ensure safety of minority and marginalized groups, such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure the safety of minorities and marginalized groups. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities. The disclosure of the environmental impacts associated with the project activity are stated under the published annual reports/26//35/. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated

	enforcement agencies/39/ in Quebec to ensure no discrimination at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Sexual harassment	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure no sexual harassment at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Gender equity in labor and work	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure gender equity in labor and work at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Forced labor	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure no forced labor deployment at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Child labor	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure no child labor deployment at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.
Human trafficking	No risk identified as the project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated

	enforcement agencies/39/ in Quebec to ensure no cases of human trafficking are observed at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Project proponent has established various steps such as legal framework, proactive enforcement, ongoing education and training, along with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure the human rights at client facilities and PAIs under consideration in current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	Project activity only focuses on the implementation of energy efficiency measures and waste diversion activities. Project proponent ensures compliance with the laws/38/ and dedicated enforcement agencies/39/ in Quebec to ensure no risks occur to indigenous people and cultural heritage through current project activity. PP also has the B Corp certification/36/, which demonstrates the commitment of the organization towards their workers and community.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	The project activity does not infringe on property rights of client facilities or PAIs. Client facilities have the full ownership rights/28/ of their properties. PP only coordinates with the client facilities and does not claim or control the properties or the operations of the client facilities.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	PP guides the client facilities by recommending and qualifying the PAIs in energy efficiency and waste diversion activities and provides the 80% sale of the auditable carbon credits back to the client facilities/28/.
Benefit sharing during the monitoring period	PP guides the client facilities by recommending and qualifying the PAIs in energy efficiency and waste diversion activities and provides the 80% sale of the auditable carbon credits back to the client facilities/28/.

4.2.8 Ecosystem Health

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

4.2.8.1 Rare, Threatened, and Endangered species

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

	Evidence gathering activities, evidence checked, and assessment conclusion
Habitats for rare, threatened, and endangered species	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.
Areas for habitat connectivity	No risk identified as the project activity only focuses on the implementation of energy efficiency measures and waste diversion activities.

4.2.8.2 Introduction of Species

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

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

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

4.2.8.3 Ecosystem conversion

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

4.3 Accuracy of Reduction and Removal Calculations

The project monitoring has been carried in accordance with the registered VCS PD of RCP/01/ and the applied methodology /16/. The monitoring plan laid in the registered PD is being followed at the all the sites falling under participating CFs/01//04/. The assessment team has verified the information flow (from data generation, aggregation, to recording, calculation and reporting for these parameters including the values) in the MR/04/. The emission reductions are based on the energy efficiency and solid waste diversion measures.

The verification team checked the quantification of both baseline and project emissions from client facilities with the individual quantification sheets shared by the Project proponent. The quantification sheets contain financial, commercial and/or technical information that belong to the Client facilities which are commercially sensitive information as per the section 2 of the VCS Program Definitions v4.5/08/ (refer to the definition of "Commercially Sensitive Information").

The baseline situation of the new PAIs included in this verification period was assessed by the verification team against the individual client facility quantification sheets which demonstrate the baseline scenario, energy type and the waste stream depending on the sectoral scope of the project activity. The baseline scenario for a project activity falling under sectoral scope 3 involves the consumption of fossil fuels, while for a project activity falling under sectoral scope 13, it entails landfill waste. The project activity type encompasses two categories: energy demand and waste diversion.

Ex-ante parameters as per the MR/04/.

Ex-Ante Parameter	Assessment
EF Thermal Energy CO_2e (*CO_2e emissions factor for local generation of thermal energy*)	The parameter is described as '*CO_2e emissions factor for local generation of thermal energy*' and is having unit '*Kg CO_2e per GJ'*. Value of all factors and their verified sources are mentioned in Table 2 below.
EF Fuel $_{i\ N2O}$ *(N_2O emissions factor for combustion of each type of fuel (EF Fuel $_{i\ N2O}$))*	The parameter is described as '*N_2O* emissions factor for combustion of each type of fuel (EF Fuel i N_2O)' and is having unit 'Kg N_2O per L, m^3, or other'. All factor values and their verified sources are mentioned in Table 2 below.
EF Fuel $_{i\ CH4}$ *(CH_4 emissions factor for combustion of each type of fuel (EF Fuel $_{i\ CH4}$))*	The parameter is described as 'CH_4 emissions factor for combustion of each type of fuel (EF Fuel i CH_4)' and is having unit 'Kg CH_4 per L, m^3, or other. All factor values and their verified sources are mentioned in Table 2 below.
EF Fuel $_{i\ CO2}$ (CO_2 Emissions Factor for combustion of each type of fuel (EF Fuel $_{i\ CO2}$)	The parameter is described as '*(CO_2 Emissions Factor for combustion of each type of fuel (EF Fuel $_{i\ CO2}$'* and is having unit *'Kg CO_2 per L, m^3, or other'.* All factor values and their verified sources are mentioned in Table 2 below.

OX (*Oxidation factor (reflecting the amount of soil or other material covering the waste))*	The parameter is described as '*Oxidation factor (reflecting the amount of soil or other material covering the waste)*' and is unit less. The value of this parameter is to be sourced from CDM Tool 04 (Emissions from solid waste disposal sites). However, the PD has applied project description deviation as assessed under section 3.2 of this report and accordingly default emission factors from US EPA WARM v16.0/19/ were used in ER quantification. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.
DOC_1 *Fraction of degradable organic carbon (DOC) that can decompose*	The parameter is described as '*Fraction of degradable organic carbon (DOC) that can decompose*' and is unit less. The value of this parameter is to be sourced from CDM Tool 04 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v16.0/19/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.
DOCj *Fraction of degradable organic carbon (DOC) by weight*	The parameter is described as '*Fraction of degradable organic carbon (by weight)'* and is unit less. The value of this parameter is to be sourced from CDM Tool 04 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v16.0/19/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.
MCF Methane correction factor	The parameter is described as '*Methane correction factor*' and is unit less. The value of this parameter is to be sourced from CDM Tool 04 (Emissions from solid waste disposal sites). However, the PD has applied default emission factors from US EPA WARM v16.0/19/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.
K_j *Decay rate for the waste type j*	The parameter is described as '*Decay rate for the waste type j*' and is unit less. The value for the parameter is to be determined using CDM's "IPCC 2006 Guidelines for National Greenhouse Gas Inventories"/40/. However, the PD has applied default emission factors from US EPA WARM v16.0/19/. This approach provides the better scenario of the applicable region, i.e. USA. Thus, found acceptable by the verification team.

Ex-ante Parameters: (Sourced from the regional Data)

The applied methodology VM0018 allowed to use the regional data and therefore the following various ex-ante values are used from regional data as available.

Table 2: The fixed ex-ante values used for ER calculation and their sources

Sectoral Scope used for ER calculation	Source, Date of data issued	Fuel/material	Unit	Emission factor (tCO2/Unit)
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Butane	L	0.00175929
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Biomass and bark residue	kg	0.00003653
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Diesel (mobile)	L	0.00295870
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Diesel (fixed)	L	0.00277272
3	RIN 1990-2021, 2023 /23/	Electricity	kWh	0.00000190
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Gasoline	L	0.00237785
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Coke Carbon	Mt	0.00248614
3	RIN 1990-2021, 2023 /23/	Natural Gas	M^3	0.00193631
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Fuel Oil 2	L	0.00273394
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Fuel Oil 6	L	0.00314256
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Lubricants (Used Oils)	L	0.00141000
3	Life cycle carbon benefits of aerospace alloy recycling /24/	Primary Metal Production (Ti)	Mt	0.045100
3	Life cycle carbon benefits of aerospace alloy recycling /24/	Recycled Metal Material (FeTi)	Mt	0.000061
3	RDOCECA/MELCCFP, May 1, 2024 /22/	Propane	L	0.00153929
3	USEPA, WARM v.16, 2023 /19/	Grain Material Source Produced	Mt	0.68458228
3	USEPA, WARM v.16, 2023 /19/	HDPE Process Energy (Raw and Recycled Material)	Mt	1.895440
3	Life Cycle Associated, Feb. 2009 /43/	Virgin hydrocarbon purchase	L	0.0035182
3	Life Cycle Associated, Feb. 2009 /43/	Virgin hydrocarbon recovery	L	0.0007835

13	USEPA, WARM v.16, 2023 /19/	Food/organic waste (composted)	Mt	0.72026406
13	USEPA, WARM v.16, 2023 /19/	Food/organic waste (anaerobic digestion)	Mt	0.59852849
13	USEPA, WARM v.16, 2023 /19/	Corrugated container cardboard	Mt	3.65529736
13	USEPA, WARM v.16, 2023 /19/	Mixed paper (primarily residential)	Mt	3.92376486
13	CDM Methodology AMS III E /44/	Sewage and septic sludges	Mt	2.084940
13	USEPA, WARM v.16, 2023 /19/	Asphalt shingles	Mt	0.02232048
13	USEPA, WARM v.16, 2023 /19/	Mixed paper (general)	Mt	3.98948967
13	USEPA, WARM v.16, 2023 /19/	Dimensional lumber	Mt	0.81125709
13	USEPA, WARM v.16, 2023 /19/	Mixed Plastics	Mt	1.04224727
13	BEAM 2022 (ECCC)	Digestate spreading	Mt	0.83500
13	USEPA, WARM v.16, 2023 /19/	Green residues	Mt	0.10426419

Monitored Parameters

Table 6: Verification of the monitoring parameters

<table>
<tr><td>Parameter</td><td colspan="2">Volume or Quantity of Fuel$_i$ (L, m3, kg or MT)

Volume or weight of each type of fuel combusted. This volume or weight of fuel is adjusted for both functional equivalence and units of productivity.</td></tr>
<tr><td>Means of verification</td><td>Criteria/Requirements</td><td>Assessment/Observation</td></tr>
<tr><td></td><td>Measuring /Reading /Recording frequency</td><td>The 54 client facilities (48 old and 6 new) have different EE or SWD measures adopted, and all these measures are inline and falling in one or another category of the generic PAIs mentioned in the registered PD/01/. Therefore, different PAIs have different monitoring system in place and the PAIs which are monitoring fuel and other parameters like quantity of final product are being monitored. These monitored values are submitted</td></tr>
</table>

		to PP regularly and after the quality check at Will Solutions, these values are used for the emission reduction calculation for that client facility. These work sheets from all client facilities were checked, for the recorded values, by the assessment team and found okay. Will Solutions also records the evidence like plant records, excel sheets, sales data etc, of the parameter monitored by client facility. These records were also verified to ensure that correct values are used for emission reduction calculation and found correct.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The registered PD requires the parameters to be monitored on monthly basis. The aggregated annual data by all client facilities is provided to Will solutions. The annual summarized data is used for emission reduction calculation done individually for all client facilities. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology/16/ and registered PD/01/.
	Monitoring equipment	The project currently includes 96 Client facilities, out of which only 54 client facilities have provided evidence in the current monitoring period. There are 42 client facilities that have not provided data and are not participating in contribution to the ERs. These 42 PAIs also have been excluded from the current monitoring period. Therefore, the project activity has 54 client facilities and 2,399 PAIs and therefore all client facilities have different monitoring devices based on their monitoring requirements. For example, the projects which are using the biomass for energy generation are using either public or inhouse weight bridges. Similarly, the facilities which are monitoring the fuel have the fuel meter gauge installed at the site. The assessment team has verified the installation of monitoring devices for the sample facilities, crosschecked with photographic evidence of installed technologies/32/ and found those acceptable through remote audit records/18/. Details regarding the calibration of the measuring instruments applicable to the sampled CFs can be found in Appendix 6 of this report.

	Calibration frequency /interval:	The calibration of all the monitoring devices needs to be conducted as per the federal law of Canada/42/ and therefore all the monitoring equipment of the client facilities must be calibrated. The assessment team has verified the calibration certificates/41/ of the monitoring equipment used for emission reduction calculation and found that these meters are calibrated for the sampled CFs. Only one CF has been identified where there is a gap in the calibration and the ERs generated by the PAIs (associated with that parameter) has been excluded from the current MP. Details regarding the calibration of the measuring instruments applicable to the sampled CFs can be found in Appendix 6 of this report.
	How were the values in the monitoring report verified?	The values generated at the client facility are recorded in the ER sheet/05/ for all 54 facilities and individual sheets are maintained for all clients' facilities. The same sheet is used to calculate the emission reduction for each client facility. These clients sheet also includes the total number of PAIs within that client facility. The values of monitoring parameter reported in the abovementioned sheet was cross verified from the sampled plant records and found correct/33/. Will Solutions also records all the evidence received from the client facilities which include the evidence of fuel used, product manufactured, biomass used, waste generated etc, depending on the monitoring requirement of EE and SWD measures taken at the client's facility.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	All the client facilities have signed an agreement with Will Solutions Inc and this agreement requires the client to monitor maintain and record the data required for emission reduction calculation/28/. All client facilities record the data on continuous basis. However, depending on the nature of data and monitoring devices installed, data is recorded on daily basis in some cases but at least monthly in all cases. All the recorded data is sent to Will Solutions regularly, for the purpose of emission reduction

			calculation and quality check. The records received by Will Solutions are then verified as per the implemented internal quality system and procedure and then archived by Will Solutions. The plant records for the monitoring, recording and archiving system in place were checked and found that data management is ensured to be correct and transfer of data towards the emission reduction calculations takes place in a systematic manner /05/.
Findings	No finding has been raised		
Conclusion	The VVB confirms that: a) The registered monitoring plan has been properly implemented and followed by the project participants b) Monitoring of parameter is implemented in accordance with registered monitoring plan. c) The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology. d) Monitoring results are consistently recorded as per approved frequency. e) Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.		

Parameter	Electricity (kWh) The amount of electricity consumed from the grid.		
Means of verification	Criteria/Requirements	Assessment/Observation	
	Measuring /Reading /Recording frequency	The 54 client facilities (48 old and 6 new) have different EE or SWD measures adopted, and all these measures are inline and falling in one or another category of the generic PAIs mentioned in the registered PD/01/. Therefore, different PAIs have different monitoring system in place and the PAIs which are monitoring fuel and other parameters like quantity of final product are being monitored. These monitored values are submitted to PP regularly and after the quality check at Will Solutions, these values are used for the emission reduction calculation for that client facility. These work sheets from all client facilities were checked, for the recorded values, by the	

		assessment team and found to be accurate. Will Solutions also records the evidence like plant records, excel sheets, sales data etc, of the parameter monitored by client facility. These records were also verified to ensure that correct values are used for emission reduction calculation and found correct.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The registered PD requires the parameters to be monitored on monthly basis. The monitored values are shared with Will Solutions by the client facilities. The data is recorded on monthly frequency which is then aggregated annually. The annual summarized data is used for emission reduction calculation done individually for all client facilities. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology/16/ and registered PD/01/.
	Monitoring equipment	The project currently includes 96 client facilities, out of which only 54 client facilities have provided evidence for the current monitoring period. There are 42 client facilities that have not provided data and are not participating in contribution to the ERs. These 42 PAIs also have been excluded from the current monitoring period. The value of this parameter is being measured by the electricity meter and the recorded values were verified via monthly generated electricity bills/33/ by Hydro Quebec, The assessment team has verified the installation of monitoring devices for all facilities crosschecked and found those acceptable through remote audit records/18/. The electricity meters are installed, calibrated and maintained by Hydro-Québec, which is a government authority responsible for generation, transmission and distribution of electricity in Quebec. Details regarding the calibration of the measuring instruments applicable to the sampled CFs can be found in Appendix 6 of this report.
	Calibration frequency /interval:	The calibration of all the monitoring devices needs to be conducted as per the federal law of Canada/42/ and therefore all the monitoring equipment of the client facilities must be calibrated.

		The assessment team has verified the calibration certificates of the monitoring equipment used for emission reduction calculation and found that these meters are calibrated. The electricity meters are installed, calibrated and maintained by Hydro-Québec, which is a government authority responsible for generation, transmission and distribution of electricity in Quebec. Details regarding the calibration of the measuring instruments applicable to the sampled CFs can be found in Appendix 6 of this report.
	How were the values in the monitoring report verified?	The values generated at the client facility are recorded in the ER sheet for all 54 facilities and individual sheets are maintained for all clients' facilities. The same sheet is used to calculate the emission reduction for each client facility. These clients sheet also includes the total number of PAIs within that client facility. The values of monitoring parameter reported in the abovementioned sheet was cross verified from the plant records and found correct/33/. Will Solutions also records all the evidence received from the client facilities which include the evidence of fuel used, product manufactured, biomass used, waste generated etc, depending on the monitoring requirement of EE and SWD measures taken at the client's facility.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	All the client facilities have signed an agreement with Will Solutions Inc and this agreement requires the client to monitor maintain and record the data required for emission reduction calculation/28/. All client facilities record the data on continuous basis. However, depending on the nature of data and monitoring devices installed, data is recorded on daily basis in some cases but at least monthly in all cases. All the recorded data is sent to Will Solutions regularly, also when asked by them for the purpose of emission reduction calculation and quality check. The records received by Will Solutions are then

		verified as per the implemented internal quality system and procedure and then archived by Will Solutions. The plant records for the monitoring, recording and archiving system in place were checked and found that data management is ensured to be correct and transfer of data towards the emission reduction calculations takes place in a systematic manner /05/.
Findings	No finding has been raised	
Conclusion	The VVB confirms that: a) The registered monitoring plan has been properly implemented and followed by the project participants b) Monitoring of parameter is implemented in accordance with registered monitoring plan. c) The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology. d) Monitoring results are consistently recorded as per approved frequency. e) Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.	

Parameter	Quantity of waste (Kg or MT) Weight of waste, which is diverted form landfill for being recycled, re-use.	
Means of verification	Criteria/Requirements	Assessment/Observation
	Measuring /Reading /Recording frequency	The 54 client facilities (48 old and 6 new) have different EE or SWD measures adopted, and all these measures are inline and falling in one or another category of the generic PAIs mentioned in the registered PD/01/. Therefore, different PAIs have different monitoring system in place and the PAIs which are monitoring fuel and other parameters like quantity of final product are being monitored. These monitored values are submitted to PP regularly and after the quality check at Will Solutions, these values are used for the emission reduction calculation for that client facility. These work sheets from all client facilities were checked, for the recorded values, by the assessment team and found okay. Will Solutions

		also records the evidence like plant records, excel sheets, sales data etc, of the parameter monitored by client facility. These records were also verified to ensure that correct values are used for emission reduction calculation and found correct.
	Is measuring and reporting frequency in accordance with the monitoring plan and monitoring methodology? (Yes / No)	The registered PD requires the parameters to be monitored on monthly basis. The details about the parameter, sent by all client facilities to Will Solutions, is recorded on annual basis but client facility is recording the data on monthly basis. The annual summarized data is used for emission reduction calculation done individually for all client facilities. Therefore, the parameter measuring, and reporting frequency was found in line with the applied methodology/16/ and registered PD/01/.
	Monitoring equipment	The project currently includes 96, out of which only 54 client facilities have provided evidence in the current monitoring period. There are 42 client facilities that have not provided data and are not participating in contribution to the ERs. These 42 PAIs also have been excluded from the current monitoring period. Therefore, the project activity has 54 client facilities and 2,399 PAIs (2,356 old and 43 new) and therefore all client facilities have different monitoring devices based on their monitoring requirements. For example, the projects which are using the biomass for energy generation are using either public or inhouse weight bridges. Similarly, the facilities which are monitoring the fuel have the fuel meter gauge installed at the site. The assessment team has verified the installation of monitoring devices for all facilities crosschecked and found those acceptable through remote audit records/18/ Details regarding the calibration of the measuring instruments applicable to the sampled CFs can be found in Appendix 6 of this report.
	Calibration frequency /interval:	The calibration of all the monitoring devices needs to be conducted as per the federal law of Canada/42/ and therefore all the monitoring equipment of the client facilities must be calibrated. The assessment team has verified the

		calibration certificates of the monitoring equipment for the sampled CFs, used for emission reduction calculation and found that these meters are calibrated. Details regarding the calibration of the measuring instruments applicable to the sampled CFs can be found in Appendix 6 of this report.
	How were the values in the monitoring report verified?	The values generated at the client facility are recorded in the ER sheet for all 54 facilities and individual sheets are maintained for all clients' facilities. The same sheet is used to calculate the emission reduction for each client facility. These clients sheet also includes the total number of PAIs within that client facility. The values of monitoring parameter reported in the above-mentioned sheet was cross verified from the plant records and found correct/33/. Will Solutions also records all the evidence received from the client facilities which include the evidence of fuel used, product manufactured, biomass used, waste generated etc, depending on the monitoring requirement of EE and SWD measures taken at the client's facility.
	Does the data management ensure correct transfer of data and reporting of emission reductions and are necessary QA/QC processes in place?	All the client facilities have signed an agreement with Will Solutions Inc and this agreement requires the client to monitor maintain and record the data required for emission reduction calculation/28/. All client facilities record the data on continuous basis. However, depending on the nature of data and monitoring devices installed, data is recorded on daily basis in some cases but at least monthly in all cases. All the recorded data is sent to Will Solutions regularly, also when asked by them for the purpose of emission reduction calculation and quality check. The records received by Will Solutions are then verified as per the implemented internal quality system and procedure and then archived by Will Solutions. The plant records for the monitoring,

		recording and archiving system in place were checked and found that data management is ensured to be correct and transfer of data towards the emission reduction calculations takes place in a systematic manner /05/.
Findings	No finding has been raised	
Conclusion	The VVB confirms that: a) The registered monitoring plan has been properly implemented and followed by the project participants b) Monitoring of parameter is implemented in accordance with registered monitoring plan. c) The equipment used for monitoring the parameter is controlled and calibrated in accordance with registered monitoring plan and applied methodology. d) Monitoring results are consistently recorded as per approved frequency. e) Quality assurance and quality control procedures have been applied in accordance with the registered monitoring plan.	

GHG Calculation:

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

Baseline Emissions:

All PAIs' baseline emissions (BE_y, in tCO_2e) are the product of the baseline emissions factor (EF_3, in tCO_2/unit of fossil fuel and EF_{13}, in tCO_2/Mt of waste stream) and the fossil fuel consumption (FF) prior to the project, as well as the waste stream (WS) prior to its diversion from landfill management. Mathematically it is expressed as:

$BEy=FF_{BL} \times EF_3$ .....(sectoral scope 3)

$BEy=WS_{BL} \times EF_{13}$ .....(sectoral scope 13)

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

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

EF_3 = CO2e emission factor of the fossil fuel

EF_{13} = CO2e emission factor of the waste stream that takes into account the different management scenario, at landfill, regarding the flaring or no flaring of the methane (biogas) and/or its use or not for energy recovery

The detailed computations of all the facilities is provided in Section 5.1 of MR/04/ and the ER sheet /05/. The VVB checked the data for the monitoring period and found to be correct.

Project Emissions

All PAIs' Project Emissions (PE_y, in tCO_2e) are the product of the project emission factor (EF_3, in tCO_2/unit of fossil fuel and EF_{13} tCO_2/Mt of waste stream) and the fossil fuel consumption (FF) used by the project, as well as the waste stream management (WS) through reuse, recycling, or composting (WS).

$PEy=FF_P \times EF_3$ .....(sectoral scope 3)

$PEy=WS_P \times EF_{13}$ .....(sectoral scope 13)

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

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

EF_3 = CO2e emission factor of the fossil fuel

EF_{13} = CO2e emission factor of the waste stream that considers the different management scenario, at landfill, regarding the flaring or no flaring of the methane (biogas) and/or its use or not for energy recovery

The detailed computations of all the facilities is provided in Section 5.2 of MR/04/ and the ER sheet /05/. The VVB checked the data for the monitoring period and found to be correct.

Leakage Emissions

At project unit level, the leakage emissions during the monitoring period are de minimus, thus is zero.

The formula provided for the calculation of emission reduction is per applied methodology VM0018 V1.0/16/:

$$ERy= BEy - PEy - LEy$$

Where as;

ERy = Emissions Reduction in monitoring period

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

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

LEy= Leakage emissions in year y

The verification team confirms that appropriate methods and formulae for calculating baseline emissions have been followed in the ER sheet/05/. The assumptions, emission factors and default values that were applied in the calculations are justified in the ER sheet/05/. All the data were made available and have been monitored as per required monitoring frequency. The means of verification for the values of parameters, used for baseline emission calculation, is described earlier. Thus, this project's GHG statement have been quantified correctly in accordance with the monitoring plan and applied methodology except for the deviation sought.

4.4 Quality of Evidence to Determine Reductions and Removals

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

The assessment team confirms the quality of evidence to determine the GHG reductions are satisfactory and the detailed information regarding the roles and responsibilities have been provided in MR/04/. The list of all the documents referred to for this verification are included in Appendix 3 of this verification report.

4.5 Non-Permanence Risk Analysis

Not applicable for the project activity.

5 VERIFICATION OPINION

5.1 Verification Summary

Earthood Service Limited (Earthood), contracted by Will Solutions (Will) has performed the independent verification of the emission reductions for the VCS project activity "Energy efficiency and solid waste diversion activities within the Quebec Sustainable Community" (VCS 929) for the monitoring period 01/01/2024 to 31/12/2024. Will is responsible for the collection of data in accordance with the monitoring plan and the reporting of GHG emission reductions from the project activity.

Earthood commenced the verification based on the baseline and monitoring methodology VM0018 "Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community"/16/ contained in the VCS PD/01/ and VCS Standard v4.7/07/. The verification approach of the assessment team is based on the understanding of the risks associated with reporting of GHG emission data and the controls in place to mitigate these.

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

The verification of the GHG statement was conducted in accordance with ISO 14064-3:2019/17/.

5.2 Verification Conclusion

In our opinion, the GHG emission reductions reported for the project activity for the period 01/01/2024 to 31/12/2024 are calculated and stated in Monitoring Report version 1.3 dated 21/10/2025. The GHG emission were calculated correctly based on the approved baseline and monitoring methodology VM0018 "Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community"/16/.

Verification period: From 01-January-2024 to 31-December-2024

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

Vintage period	Baseline emissions (tCO_2e)	Project emissions (tCO_2e)	Leakage emissions (tCO_2e)	Reduction VCUs (tCO_2e)	Removal VCUs (tCO_2e)	Total VCUs (tCO_2e)
01-Jan-2024 to 31-Dec-2024	601,951	23,494	De minimus	578,457	0	578,457
Total	601,951	23,494	De minimus	578,457	0	578,457

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/ removals	Achieved reductions/ removals	Percent difference	Explanation for the difference
01-Jan-2024 to 31-Dec-2024	3,250,000	578,457	82.20%	Achieved ERs are 82.20% lower than the estimated.

				PP has explained that Recruitment of new Client Facilities and new PAIs into the Sustainable Community project was not as high as expected during the validation. Moreover, the achieved ERs are less than the estimated ERs, thus no further justification was sought.
Total	3,250,000	578,457	82.20%	Same as above

Approved by:

Kaviraj Singh

CEO

Earthood Services Limited

Date: 27/10/2025

Place: Gurgaon, Haryana

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

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

Section	*Information*	*Justification*	*Assessment method and conclusion*
5	Client Facility names are anonymized and replaced by Client Facility ID numbers	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 (i.e. Client Facilities)	VVB has assessed both the version (confidential and public version) of the ER sheet and confirms that no other information except the client facilities' information has been excluded from the public version of the ER sheet provided by the PP.

APPENDIX 2: ABBREVIATIONS

Abbreviations	Full texts
BE	Baseline Emission
CAR	Corrective Action Request
CF	Client Facility
CL	Clarification Action
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
CP	Crediting Period
DOE	Designated Operational Entity
DR	Desk Review
DVR	Draft Verification Report
EE	Energy Efficiency
EF	Emission Factor
ER	Emission Reduction
FAR	Forward Action Request
GHG	Greenhouse gas(es)
GP	Grouped Project
IPCC	Intergovernmental Panel on Climate Change
MP	Monitoring Period
MR	Monitoring Report
NA	Not Applicable
PA	Project Activity
PAI	Project Activity Instances
PD	Project Description
PE	Project Emission
PP	Project Participant
QA/QC	Quality Assurance / Quality Control
QMS	Quality Management System
RCP	Renewal of Crediting Period
SCSP	Sustainable Community Service Promotor
SME	Sustainable Community Client Facility
SWD	Solid Waste Diversion
TR	Technical Review
VCS	Verified Carbon Standard
VCS PD	VCS Project Description
VCU	Verified Carbon Unit
VVB	Validation/verification Body

APPENDIX 3: LIST OF DOCUMENTS

S. No.	Title of document	Version	Author/ Provider
1.	VCS Project Description (Renewal of Crediting Period)	Version 1.2 Dated: 25/01/2021	PP
2.	Quantification sheet of the PAIs (Estimated emission reduction sheet)	Corresponding to the PD of CP Renewal	PP
3.	Renewal of Crediting period Report	Version 1.2 Dated: 18/02/2021	Others
4.	VCS MR (Title: VCS MR9 Project ID929)	Version 1.3 Dated: 21/10/2025	PP
5.	Emission reduction calculation Sheet: a. Anonymized b. Confidential	Pertaining to the latest MR	PP
6.	VCS Program Guide	Version 4.4 Dated: 29/08/2023	VCS
7.	VCS Standard	Version 4.7 Dated: 16/04/2024	VCS
8.	VCS Program Definitions	Version 4.5 Dated: 16/04/2024	VCS
9.	VCS Validation and Verification Manual	Version 3.2 Dated: 19/10/2016	VCS
10.	VCS Monitoring Report Template	Version 4.4 Dated: 16/04/2024	VCS
11.	VCS Verification Report Template	Version 4.4 Dated: 16/04/2024	VCS
12.	VCS Project webpage – https://registry.verra.org/app/projectDetail/VCS/929	Last Access Date – 09/10/2025	VCS
13.	Documents of 7th Monitoring Period: a. VCS 7th Monitoring Report b. VCS Verification Report for 7th MP	 a. Dated: 14/09/2024 b. Dated: 30/01/2025	PP
14.	Documents of 8th Monitoring Period: a. VCS 8th Monitoring Report b. VCS Verification Report for 8th MP	 a. Dated 11/04/2024 b. Dated 14/04/2025	VCS
15.	Documents for Validation of 1st Crediting Period: a. Registered VCS Project Description b. Validation Report	 v2.0, Dated: 05/07/2013 v1.0, Dated 11/07/2013	PP

16.	VCS Approved Methodology VM0018 "Energy Efficiency and Solid Waste Diversion Activities within a Sustainable Community" https://verra.org/wp-content/uploads/imported/methodologies/VM0018v1.0.pdf	Version 1.0, Approved date: 20/02/2012	VCS
17.	International Standard ISO 14064 - Part 3	Second Edition Dated: April 2019	ISO
18.	Remote audit documents and photographs	13/08/2025 to 15/08/2025	VVB
19.	U.S. Environmental Protection Agency Waste Reduction Model (EPA WARM) https://www.epa.gov/warm/versions-waste-reduction-model#v16	Version 16.0	Other
20.	Will's contact information • https://solutionswill.com/en/contact-us/ • https://solutionswill.com/en/about-us/our-team/	Last accessed on 09/10/2025	PP
21.	VCS webpage of the Project: https://registry.verra.org/app/projectDetail/VCS/929	Last accessed on 09/10/2025	Other
22.	RDOCECA/MELCCFP, May 1, 2024 https://www.legisquebec.gouv.qc.ca/fr/pdf/rc/Q-2,%20R.%2015.pdf	-	Other
23.	RIN 1990-2021, 2023 https://publications.gc.ca/collections/collection_2023/eccc/En81-4-2021-3-fra.pdf	-	Other
24.	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	-	Other
25.	Ongoing communications with Stakeholders: • Newsletters • Blogs • Web pages • Social media posts • Press releases • Podcasts • Corporate brochures • SDG Reports	01/01/2024 to 31/12/2024	PP

26.	Published monitoring results on Will Solutions' website: https://solutionswill.com/en/our-community/sustainable-communities-project-documentation/	-	PP
27.	CDM Standard: Sampling and surveys for CDM project activities and programme of activities	Version 9.0 Dated: 27/05/2021	Other
28.	Contracts with the Client Facilities	-	PP
29.	Client Facility (kml file)	Multiple	PP
30.	Will Solution Internal Audit checklist	Multiple	PP
31.	IRR- Investment Analysis for new CFs and the supportive for financial figures	Multiple	PP
32.	Photos of installed technologies for the CFs with new PAIs	Multiple	PP
33.	Sample data for verification of monitored parameters: a. Weight of waste treated b. Volume of Fuel Electricity consumed	Multiple CFs: CF IDs – 0405, 0603, 0710, 0801, 1301, 1504, 1508, 1510, 1605	PP
34.	Verra Registry https://registry.verra.org/app/search/VCS/All%20Projects	Accessed on 09/10/2025	Other
35.	Sustainability Report for Fiscal year 2023-24 https://solutionswill.com/wp-content/uploads/2024/11/Sustainable-Development-Report-2023-2024-Will-Solutions-EN.pdf	September 2024	PP
36.	B-Corp Certification https://www.bcorporation.net/en-us/find-a-b-corp/company/solutions-will/	-	PP
37.	Wills Solutions Inc. Management Team Details https://solutionswill.com/en/about-us/our-team/	-	Other
38.	Labor laws and Regulations: • n-1.1 - Act respecting labour standards • s-2.1 - Act respecting occupational health and safety • C-12 - Charter of human rights and freedoms E-12.001 - Pay Equity Act	Last accessed on 09/10/2025	Other
39.	Enforcement Agencies: • Home | Commission des normes de l'équité de la santé et de la sécurité du travail - CNESST	-	Other

	Administrative Labour Tribunal - Administrative Labour Tribunal		
40.	IPCC 2006 Guidelines for National Greenhouse Gas Inventories https://www.ipcc-nggip.iges.or.jp/public/2006gl/	-	Others
41.	Calibration certificates	Multiple	PP
42.	Rules and regulations in Quebec for billed invoices: • Section 8(1) and 26 of Weights and Measures Act (R.S.C., 1985, c. W-6) • Section 14, 15 and 17 of Weights and Measures Regulations (SOR/2016-118)	• https://ised-isde.canada.ca/site/measurement-canada/en • https://www.mapaq.gouv.qc.ca/fr/Pages/Accueil.aspx	Others
43.	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	-	PP
44.	CDM Methodology: AMS III E "Avoidance of methane production from decay of biomass through controlled combustion, gasification or mechanical/thermal treatment"	Version 17.0	CDM

APPENDIX 4: COMPETENCY STATEMENTS

Competence Statement	
Name	Mehr Munjal
Education	B.Sc. (Hons) – Bio-chemistry M.Sc. – Biotechnology
Experience	2 + Years
Field	Biochemistry
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES
Local expert	YES
Financial Expert	NO
Technical Reviewer	NO
TA Expert (X.X)	YES (TA 1.1, 1.2, 13.1)

Reviewed by	Shifali Guleria (Quality Manager)	**Date**	06/01/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	06/01/2025

Competence Statement			
Name	Vardhan Kaushik		
Education	Master of Chemical Engineering B.Tech. in Chemical Engineering		
Experience:	2+ years		
Field	Energy, Carbon Calculation, Process Integration, Heat Integration, Heat and mass balance, Electric Vehicle		
Approved Roles			
Team Leader	Yes (VM)		
Validator	Yes (VM)		
Verifier	Yes (VM)		
Methodology Expert	NO		
Local expert	Yes (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	TA 1.1, 3.1, 5.1, 7.1		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	30/01/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	30/01/2025

Competence Statement	
Name	Deepika Mahala
Country	India
Education	M. Sc. (Environment Management), GGSIP University B.Sc. Hons. (Chemistry), Sri Venkateshwar College, DU
Experience	10 Years +
Field	Climate Change
Approved Roles	
Team Leader	YES
Validator	YES
Verifier	YES
Local expert	YES (India, Bangladesh)
Financial Expert	NO
Technical Reviewer	YES
TA Expert (X.X)	YES (TA 1.1, TA 1.2, TA 3.1, TA 13.1, TA 13.2 & TA 4.1)

Reviewed by	Shifali Guleria (Quality Manager)	**Date**	02/10/2025
Approved by	Kaviraj Singh (Executive Director & CEO)	**Date**	02/10/2025

APPENDIX 5: FINDINGS OVERVIEW

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

FAR ID	NA	**Section No.**	NA	**Date :** DD/MM/YYYY
Description of FAR				
There is no finding FAR from previous verification report of MP8/14/.				
Project participant response				**Date :** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	**Section no.**	ER sheet	**Date :** 12/08/2025
Description of CL				
The total number of previous PAIs according to the sum of cell F130 and cell F133 of the 'ER 2024 scope 3 & 13' spreadsheet in the ER sheet (ID929 AnnexB-MP9-Confidential- (2024)-2025) is 2,639. However, the total number of PAIs mentioned in the Monitoring Report for MP 08 mentions the total PAIs as 2,645 in the previous monitoring period. PP shall clarify this inconsistency.				
Project participant response				**Date :** 26/09/2025
The number of previous PAIs between MP8 and MP9 cannot be directly compared, as the number of PAIs fluctuates for some client facilities. Please, see "PAI MPs Tracker" spreadsheet in the ER sheet "ID929 AnnexB-MP9-Confidential- (2024)-2025" for detailed variations in PAI numbers per client facilities between MP's.				
Documentation provided by project participant				
VVB assessment				**Date:** 08/10/2025
The PAI MPs Tracker has been assessed by the VVB which addresses the difference in the total PAIs in comparison to the previous monitoring period. The finding is thus resolved. **CL 01 is closed.**				

CL ID	02	Section no.	-	Date : 01/09/2025
Description of FAR				
Section 3.3 “Grouped Projects” of MR & Remote Audit Observation 1. Client facility 0603 The baseline scenario for CF 0603 has been stated as “The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste, paper and cardboard.” PP shall provide further clarification and supportive documentation to throw light on the situation existing in the pre-project scenario to substantiate that the waste was being accumulated in landfill sites prior to the implementation of project technology. 2. Client Facility 0902, PAI description – Landfill avoidance of biomass residues from waste streams through valorization into wood pellets The baseline scenario has been described as “The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste”. PP shall provide further clarification on how it is ensured that the waste was being landfilled prior to the implementation of the project technology and provide supportive evidence for the same. 3. Client Facility 1207 The baseline scenario has been described as “The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of food waste” PP shall provide further clarification on how it is ensured that the waste was being landfilled prior to the implementation of the project technology and provide supportive evidence for the same. 4. Client Facility: 1508 The baseline scenario has been described as “the baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste”. PP shall provide further clarification on how it is ensured that the waste was being landfilled prior to the implementation of the project technology and provide supportive evidence for the same. 5. Client Facility: 1605 The baseline scenario has been described as “The baseline scenario represents the situation prior to project implementation, which is the landfilling scenario of wood waste” PP shall provide further clarification on how it is ensured that the waste was being landfilled prior to the implementation of the project technology and provide supportive evidence for the same.				
Project participant response				**Date :** 26/09/2025
1. Direct evidence of wood waste, paper and cardboard from CF-0603 being sent to landfill was not available, therefore the baseline scenario has been identified in line with the common practice analysis completed for the generic PAI II, in the Project Document (PD), renewed and validated by				

Verra in February 2021. Appendix 3, section 4: *Generic Project Activity Instance II Methane Emission Avoidance,* confirms that landfilling remains the primary method of waste management in Quebec, and that recycling and reuse are not common practice.

2. Direct evidence of biomass residues from CF-0902 being sent to landfill was not available, therefore the baseline scenario has been identified in line with the common practice analysis completed for the generic PAI II, in the Project Document (PD), renewed and validated by Verra in February 2021. Appendix 3, section 4: *Generic Project Activity Instance II Methane Emission Avoidance,* confirms that landfilling remains the primary method of waste management in Quebec, and that recycling and reuse are not common practice.
3. Evidence of food waste from CF-1207 being sent to landfills was provided in the CF folder. The supportive evidence used to establish the baseline scenario as landfilling includes:

- invoices from brown bins purchased by the client facility, which demonstrate the initiation of a new collection system for organic waste. Only garbage collection (green bins) was carried out previously for organic waste.
- CF council minutes approving the establishment of a property tax to partly finance organic waste collection services.
- An article published by the CF confirms that the CF "is introducing a new collection method to divert all compostable materials and green waste from landfills."

These documents confirm that prior to the implementation of the brown bin program, no infrastructure existed for the separate collection of organic waste. In the absence of such a system, the organic fraction of municipal solid waste was managed through green bins, mixed with other residual waste, sent for disposal in landfill.

4. Direct evidence of wood waste from CF-1508 being sent to landfill was not available. The CF did provide a governmental grant documentation that acknowledges the objective of the funded activities to "contribute to the reduction of waste landfilling" and to achieve the "optimal reduction of landfilled materials". The wording indicates that, prior to the project implementation, landfilling represented the prevailing disposal approach. Accordingly, the document substantiates the determination that landfilling is the most plausible scenario, consistent with the common practice analysis completed for the generic PAI II, in the Project Document (PD), renewed and validated by Verra in February 2021. Appendix 3, section 4: *Generic Project Activity Instance II Methane Emission Avoidance.*
5. Evidence of wood waste from CF-1605 being sent to landfills was provided in the CF folder. The supportive evidence used to establish the baseline scenario as landfilling includes:

- Sample invoices/weigh tickets of landfilled waste prior to project implementation.

Documentation provided by project participant

In already shared folder:

For CF-1207: Documents named 1) Start Date-2019-07-09-Brown bins purchase Invoice; 2) Reglement de taxation 2020 et 2025, and 3) Brown bin implementation-VilleMontmagny-Article

For CF-1508: Document named: 05-Grant contract - RecycQc

For CF-1605: 01-Sample Evidence bill of landfilling prior to project.pdf

VVB assessment	Date: 08/10/2025

1. While the response refers to the Generic Project Activity Instance II and the validation completed in February 2021, the justification provided relies on secondary information that may no longer represent the current waste management practices in Quebec. PP shall clarify if there is updated, publicly available literature or government reports (e.g., Quebec Ministry of Environment, Environment and Climate Change Canada) for the latest available year to substantiate that landfilling remains the dominant disposal route for wood waste, paper, and cardboard in the project region; and recycling, reuse, or alternative recovery options are not common practice. **OPEN**
2. The response refers to the Generic Project Activity Instance II and the validation completed in February 2021. However, the justification may not reflect the current waste management practices applicable to CF-0902 and may not sufficiently demonstrate that landfilling of biomass residues continues to represent the prevailing baseline condition in Quebec for the most recent baseline period applicable to this facility. PP shall clarify if there is updated, publicly available literature or government reports (e.g., Quebec Ministry of Environment, Environment and Climate Change Canada) for the latest available year to substantiate that landfilling remains the dominant disposal route for wood waste, paper, and cardboard in the project region; and recycling, reuse, or alternative recovery options are not common practice. **OPEN**
3. Baseline evidence has been provided and deemed sufficient by the VVB. **CLOSED**
4. The governmental grant serves as sufficient evidence to demonstrate the baseline scenario of facility 1508. **CLOSED**
5. Adequate evidence demonstrating baseline scenario has been provided. **CLOSED**

CL 02 is open.

Project participant response	Date : 10/10/2025

i. CF-0603: There is no single statistic indicating the exact proportion of waste generated that is landfilled. However, the most recent waste management report from Recyc-Québec, a state-owned company, shows that landfilling remains the dominant waste management practice in the province.

According to section 10 of the report, nearly 94% of materials are sent to landfills for disposal, representing approximately 5.7 million tons of waste landfilled in 2023 (Bilan 2023 de la gestion des matières résiduelles: section 10, Recyc-Québec). In contrast, section 2 of the report indicates that about 1.46 million tons of recyclable materials were collected, of which 521,000 tons were ultimately eliminated, leaving less than 1 million ton effectively recycled (Bilan 2023 de la gestion des matières résiduelles: section 2, Recyc-Québec).

Regarding wood, section 9 reports that 243,000 tons of CRD wood waste and 426,000 tons of bark residues were treated and valorized in 2023 (Bilan 2023 de la gestion des matières résiduelles: section 9, Recyc-Québec), quantities that remain small compared to the total amount of waste landfilled.

Taken together, these figures demonstrate that landfilling continues to represent the dominant disposal route in Quebec.

ii. CF-0902: There is no single statistic indicating the exact proportion of waste generated that is landfilled. However, the most recent waste management report from Recyc-Québec, a state-owned company, shows that landfilling remains the dominant waste management practice in the province. According to section 10 of the report, nearly 94% of materials are sent to landfills for disposal, representing approximately 5.7 million tons of waste landfilled in 2023 (Bilan 2023 de la gestion des matières résiduelles: section 10, Recyc-Québec). Regarding wood, section 9 reports that 243,000 tons of CRD wood waste and 426,000 tons of bark residues were treated and valorized in 2023 (Bilan 2023 de la gestion des matières résiduelles: section 9, Recyc-Québec), quantities that remain small compared to the total amount of waste landfilled. Taken together, these figures demonstrate that landfilling continues to represent the dominant disposal route in Quebec.
Documentation provided by project participant
• Bilan 2023 de la gestion des matières résiduelles, section 10, Recyc-Québec : https://www.recyc-quebec.gouv.qc.ca/sites/default/files/documents/bilan-gmr-2023-elimination.pdf • Bilan 2023 de la gestion des matières résiduelles, section 2, Recyc-Québec : *https://www.recyc-quebec.gouv.qc.ca/sites/default/files/documents/bilan-gmr-2023-conditionnement-recyclage.pdf* • (Bilan 2023 de la gestion des matières résiduelles: section 9, Recyc-Québec) : https://www.recyc-quebec.gouv.qc.ca/sites/default/files/documents/bilan-gmr-2023-valo-energetique.pdf
VVB assessment **Date:** 14/10/2025
Sufficient information to demonstrate the baseline scenarios of the CFs has been provided. Therefore, the finding is closed.

CL ID	03	**Section no.**	3.3	**Date :** 12/08/2025
Description of CL				
Section 3.3 “Grouped Projects” of MR Section 3.3 provides information on new Client Facilities including the PAIs added to the grouped project. Criteria 1 “Be implemented after January 1st, 2015” for all CFs states that “The Client Facility has provided sufficient supportive evidence that confirms the implementation date and start date of the PAI” However, this statement does not provide clarity about how the start date is in line with para 3.8 of VCS standard v4.7 which states that “The project start date of a non-AFOLU project is the date on which the project began generating GHG emission reductions or carbon dioxide removals.” Therefore, PP shall provide justification on the start date for each new PAI adhering to the VCS guideline.				
Project participant response				**Date :** 26/09/2025
Justification of the start date determination has been added for each new PAI in the MR section 3.3				
Documentation provided by project participant				
VVB assessment				**Date:** 08/10/2025

Start date justification has been added for each new PAI. Therefore, the finding is closed. **CL 03 is closed.**

CL ID	04	**Section no.**	ER sheet	**Date :** 08/10/2025
Description of CL				
1. **Reference document: IRR PAI 1-2-3-Additionality-CF0603-Centre Tri Montreal-Est-MR9-** i. The building modifications cost is mentioned as 402,420 in cell D12 of spreadsheet "DataRecieved". However, the source of the considered value has not been provided. PP shall mention the source and provide evidence. 2. **Reference document: IRR-Additionality-CF1605-1800GJ-MR9** i. The source of data of Purchase of excavator, fixed maintenance cost and costs of various installation associated with the project have not been mentioned in tab "DataReceived". PP shall include the sources in the IRR sheet.				
Project participant response				**Date :** 10/10/2025
1. The building modification costs of $402,420 is from the already shared supportive document (in "0603-Centre de Tri de Montréal-Est" > "IRR Supportive" folder) "01-Start Date-25Sept2024-Project spending audit report-Lignes C.pdf" (page 5, line 908). The information has been added to the spreadsheet "DataRecieved" of the document "IRR PAI 1-2-3-Additionality-CF0603-Centre Tri Montreal-Est-MR9-" 2. The source of data of Purchase of excavator, fixed maintenance cost and costs of various installation associated with the project are from the already shared supportive documents (in "1605-1-800-GOT-JUNK" > "IRR Supportive" folder) "01-02-Excavator Lease-ContratPelleJDeere-12 2024" and "IRR Information-1800GotJunk-2024". The information has been added to the spreadsheet "DataRecieved" of the document "IRR-Additionality-CF1605-1800GJ-MR9"				
Documentation provided by project participant				
• 01-Start Date-25Sept2024-Project spending audit report-Lignes C.pdf • 01-02-Excavator Lease-ContratPelleJDeere-12 2024 • IRR Information-1800GotJunk-2024				
VVB assessment				**Date:** 14/10/2025
The reference documents have been provided. Therefore, the finding is closed. **CL 04 is closed.**				

Table 3. CAR from this verification

CAR ID	01	**Section no.**	3.3 of MR	**Date :** 11/08/2025
Description of CAR				
The following inconsistencies have been observed in the MR (Section 3.3 "Grouped Projects") and corresponding ER sheet (ID929 AnnexB-MP9-Confidential- (2024)-2025): 1. **CF-0405:**				

The average ER value for PAI under CF 0405 is mentioned as 217 tCO2e in the MR, which is inconsistent with the value of 222 tCO2e in the ER sheet (ER 2024 scope 3 & 13, row 53, cell J53). PP shall address the inconsistency.

2. CF- 0902:
   a) The average ER value for PAI under CF 0902 is mentioned as 3,359 tCO2e in the MR, which is inconsistent with the value of 3,250 tCO2e in the ER sheet (CF-0902 | 2024, row 14, cell H14). PP shall address the inconsistency.
   b) As per the ER sheet (ER 2024 scope 3 & 13, row 81, cell M81), there are 10 new PAIs for Scope 13 for CF-0902. But the information for only 1 new PAI of Scope 13 is mentioned in section 3.3 of the MR.
   PP shall address the inconsistency.

Project participant response	Date : 26/09/2025

1. The correct ER value is 222 tCO_2e. The value has been corrected in the MR.
2. a) The correct ER value is 3,250 tCO_2e. The value has been corrected in the MR.
   b) The number of PAIs in the table in section 3.3 of the MR contained a typo: it should have been 10 instead of 1. The value has been corrected in the MR.

Documentation provided by project participant

VVB assessment	Date: 08/10/2025

The above-mentioned inconsistencies have been addressed in the MR. Therefore, the finding is closed.

CAR 01 is closed.

CAR ID	02	Section no.	-	Date : 01/09/2025

Description of CAR

a) CF – 0706

The emission factors used in the calculations of baseline emissions are 6.344036 (ER sheet, CF-0706 | 2024, cell H18) and 2.086808 (ER sheet, CF-0706 | 2024, cell I18). But these emission factors are not included in Table 5 of the Appendix 4 of the MR. PP shall include these emission factors in the MR. The PAI description for these emission factors are 'Scope 13, PAI 1 - Reutilization of cardboard' and 'Scope 13, PAI 2 - Reuse of plastic boxes', respectively. Further, the sources of these emission factors is mentioned as EPA WARM v16.0 Dec 2023, according to cell H25 and cell I25 of the 'CF-0706|2024' spreadsheet, ER sheet. But these emission factors are not found in the given reference (US EPA WARM v16.0, warm_v16.xls) for the respective PAI description. PP shall provide and mention the proper source of these emission factors.

b) CF – 1504

The emissions factors used in the calculations of baseline and the project emissions are 0.003518 (ER sheet, CF-1504 | 2024, cell C18), 1.895440 (ER sheet, CF-1504 | 2024, cell D18), and 0.000783 (ER sheet, CF-1504 | 2024, cell C23). But these emission factors are not included in

Table 4 of the Appendix 4 of the MR. PP shall include these emission factors in the MR alon with appropriate sources of these emission factors

c) **CF – 1508**

The emission factor used in the calculations of baseline emissions is 0.1042619 (ER sheet, CF-1508 | 2024, cell D18). But this emission factor is not included in Table 5 of the Appendix 4 of the MR. PP shall include this emission factor in the MR. The PAI description for this emission factor is 'Scope 13, PAI 2 - Organic waste composted and avoided from landfill'. Further, the source of this emission factor is mentioned as EPA WARM v16.0 Dec 2023, according to cell D18 of the 'CF-1508|2024' spreadsheet, ER sheet. But these emission factors are not found in the given reference (US EPA WARM v16.0, warm_v16.xls) for the respective PAI description. PP shall provide and mention the proper source of this emission factor

d) **CF - 1602**

The emissions factor used in the calculations of baseline is 0.04510 (ER sheet, CF-1602 | 2024, cell C20). But this emission factor is not included in Table 4 of the Appendix 4 of the MR. PP shall include this emission factor in the MR along with appropriate sources of these emission factors.

Project participant response	**Date :** 26/09/2025

a) **CF-0706**: For ER sheet, CF-0706 | 2024, cell H18, the baseline EF has been corrected for 3.655297366, used for cardboard landfill/recycling scenarios. This EF is already included in Table 5 of Appendix 4. The wrong cell was initially connected.
For ER sheet, CF-0706 | 2024, cell I18, the baseline EF has been corrected for 1.0422472, used for plastic landfill/recycling scenarios. This EF is already included in Table 5 of Appendix 4. The wrong cell was initially connected.

b) **CF-1504**: The emission factors in ER sheet, CF-1504 | 2024, cell C18, D18 and C23, have been added to Table 4 of the Appendix 4 of the MR with the appropriate sources. The sources are also specified in ER sheet, CF-1504 | GDS. Note that emission factors from the WARM are in short tons and have been converted to metric tons.

c) **CF-1508**: EF 0.1042619 is correct for green residues and should have been mentioned on line 11 of Table 5 of the Appendix 4. This has been corrected in the MR. The PAI description should have read 'Green residues' and has been corrected in the Annex B also.
Emission factors from the WARM are in short tons and have been converted to metric tons, see excel sheet named "CAR01-WARM v16-MR9-Cross-referencing-WS" for how WARM EF values have been converted.

d) **CF-1602**: EF 0.04510 has been added in Table 4 of the Appendix 4 of the MR with its source.

Documentation provided by project participant
c) CAR01-WARM v16-MR9-Cross-referencing-WS

VVB assessment	**Date:** 08/10/2025

a) The Emission factor for CF-0706 has been revised and the correct cell in the spreadsheet is now indicated. The EF is also included in Table 5 of appendix 4. **CLOSED.**

b) The emission factors for CF-1504 have now been added to table 4 of appendix 4. It is noted that the WARM emission factors are in short tons converted to metric tons. **CLOSED**

c) EF for CF-1508 has been updated along with the PAI description. **CLOSED**

d) EF for CF-1602 has been added to table 4 of appendix 4 in the MR along with an appropriate source. **CLOSED**.

CAR 02 is closed

CAR ID	03	Section no.	-	Date : 01/09/2025

Description of CAR

The following inconsistencies have been identified in the ER sheet:

a) **CF – 0206, Scope 13 PAI**

The cell Q26 of the 'Cf – 0206|2024' spreadsheet of the ER sheet, specified the project description of the PAI. But this project scenario is only mentioned as 'Project scenario description', which does not describe the project activity. PP shall clarify the same

b) **CF – 0211, Scope 13 PAIs**

- According to I16 and I21(ER Sheet, CF – 0211|2024) for the generic PAI 1 of Scope 13 "Cardboard recycled and avoided from landfill", the baseline scenario description and the project description are the same – "Diversion from landfill". PP shall justify the pre-project scenario and further explain the technology implemented in the project scenario.
- According to J16 and J21(ER Sheet, CF – 0211|2024) for the generic PAI 2 of Scope 13 "Bark residues reuse and avoided from landfill", the baseline scenario description and the project description are the same – "Diversion from landfill". PP shall address this inconsistency, further explaining the technology implemented in the project scenario

c) **CF – 0603, Scope 13 PAIs**

According to cell K16 (ER Sheet, CF – 0603|2024), the baseline scenario for generic PAI 1 for Scope 13 is the 'Landfill scenario of biomass waste', but the project description for this PAI is 'Recycling scenario of cardboard'. PP shall provide clarification on how the project scenario which involves recycling of cardboard is relevant for the baseline scenario which is described as "landfilling of biomass waste"

d) **CF – 0710, Scope 1 PAI**

The project description for the generic PAI is not mentioned in the cell C26 of the 'CF – 0710|2024' spreadsheet of the ER sheet. PP is requested to clarify the same.

e) **CF – 0810**

Cell E78 (ER 2024 scope 3 & 13, ER sheet) mentions the number of Scope 3 PAIs as 18, for the client facility CF-0810. But cell C35 (CF – 0810|2024, ER Sheet) mentions the number of PAIs attributed as 20 for Scope 3 of this client facility. PP shall provide clarification on the same.
Project participant response **Date :** 26/09/2025
a) **CF-0206** *:* The scenario description in cell Q26 of the 'CF – 0206|2024' spreadsheet has been clarified. b) **CF-0211**: 1) The scenario description in cell I21 of the 'CF – 0211|2024' spreadsheet has been updated to 'Recycling scenario', to reflect that, prior to the project, cardboard was landfilled, whereas following project implementation, cardboard is recycled. 2) The scenario description in cell J21 of the 'CF – 0211|2024' spreadsheet has been updated to 'Recycling scenario', to reflect that, prior to the project, biomass residues were landfilled on-site, whereas following project implementation, these residues are recycled and reused. c) **CF-0603**: The project description for the PAI 1 of scope 13 is "Landfill avoidance of wood residues from CRD waste streams" as described in cell K9. Therefore, the project scenario description in cell K16 of the 'CF – 0603|2024' spreadsheet has been updated to 'Recycling scenario of wood waste', to reflect the proper waste type. d) **CF-0710:** The project description for the generic PAI is not mentioned in cell C26, as there are no data or calculations in the project emissions scenario. This is a heat recovery project in which the baseline scenario is calculated based on the emissions from the recovered heat. e) **CF-0810**: The correct number of PAIs is 18 – for 18 greenhouses/facilities impacted by the PAI – and has been corrected in cell C35 of the ER sheet 'CF-0810|2024'.
Documentation provided by project participant
VVB assessment **Date:** 08/10/2025
The inconsistencies observed for CF-0206, CF-0211, CF-0603, CF-0710 and CF-0810 have been addressed in the ER sheet. Therefore, the finding is closed. **CAR 03 is closed.**

Table 4. FAR from this verification

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

APPENDIX 6: MONITORED PARAMETERS AND ITS CALIBRATION DETAILS

It should be noted that the calibration certificates for the following scenarios are not required:

- Electricity Meter – These meters are installed, calibrated and maintained by Hydro Quebec, which is a government authority responsible for generation, transmission and distribution of electricity in Quebec.
- Billing purposes – If a measuring instrument (such as a truck scale, fuel pump, or meter) is used for billing purposes, it must be certified and calibrated according to federal regulations/42/ under Measurement Canada/42/

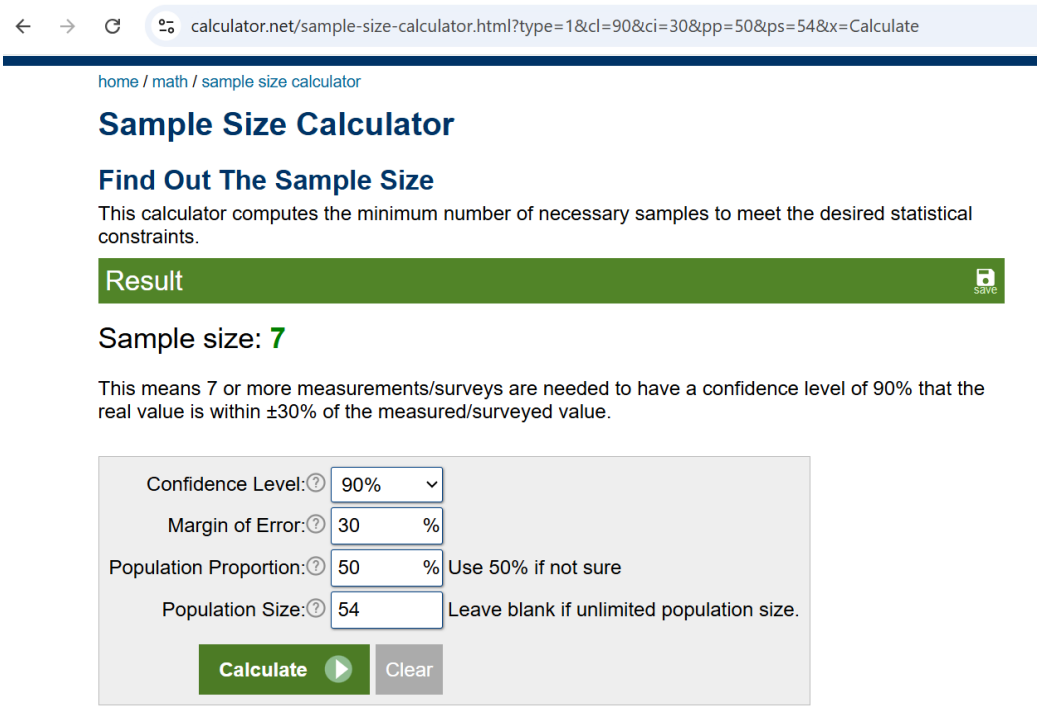
Client Facility	Monitored Parameters	Calibration Required (Yes/No)	Calibration Details	Further details
CF-0405	Electricity	No	NA	Bills generated by Hydro Quebec
	Natural gas	No	NA	Bills generated by "Energir sec"
	Biomass	No	NA	Bills generated by "Energir sec"
CF-0603	Electricity	No	NA	Bills generated by Hydro Quebec
	Biomass	No	NA	Bills generated by "Matrec GFL"
	Cardboard			Bill by "Kruger Carton EN"
CF-0710	Heat recovered	No	NA	System specifications and quantity of heat recovered data provided by CF.
CF-0801	Electricity	No	NA	Bills provided by Hydro Quebec

CF-1301	Natural Gas	No	NA	Energy Invoices of various entities as there are 9 vendors for Natural gas in the current MP ”
	Electricity	No	NA	Bills provided by Hydro Quebec
CF-1504	Energy use	No	NA	Recycling evidence, virgin hydrocarbon product residue data provided by CF.
	Virgin hydrocarbon product	No	NA	-
CF-1508	Biomass	No	NA	Biomass and waste collection evidence provided by CF
CF-1510	Electricity	No	NA	Bills provided by Hydro Quebec
	Biomass	No	NA	Bills generated by “Matrec GFL Environmental Inc.”
	Cardboard	Yes, via Weigh scale	NA	Calibrated by “Balance Universal”
CF-1605	Wood Waste	Yes, via Weigh Scale	Calibration Dates: 25/10/2024 – 31/10/2025	Calibrated by ‘Balance GTR

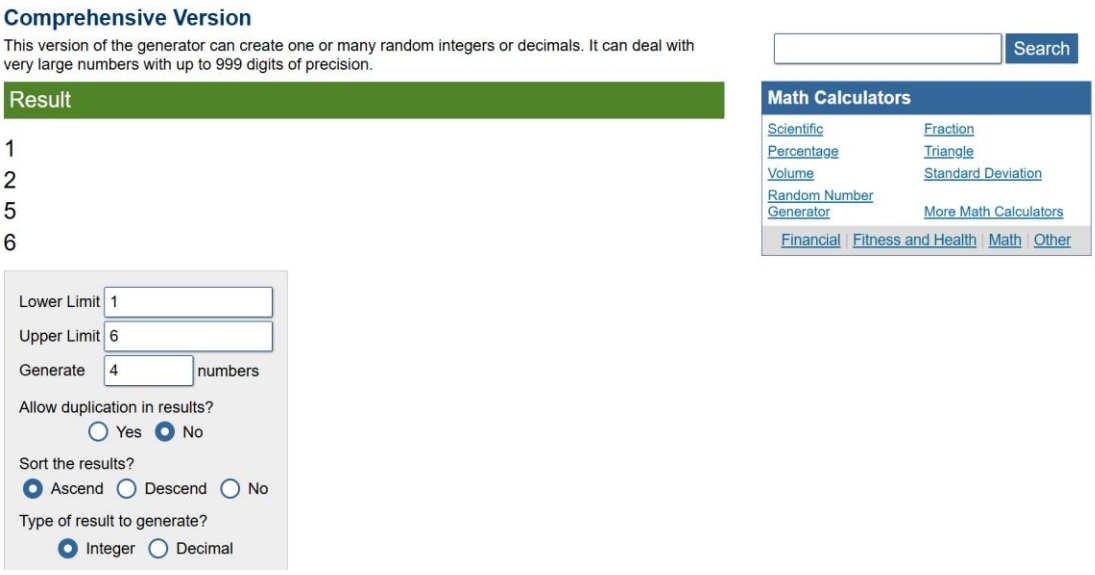
APPENDIX 7: SAMPLING APPROACH

The following procedures were followed during the sampling:

- The sample size was calculated for the population of 54 CFs, using the online application (https://www.calculator.net/sample-size-calculator.html)



- The samples were segregated based on the type of client facility (Old, New or Old with New PAIs).
- These 3 groups were arranged in ascending order of the CF IDs and were randomly selected (using the online application: https://www.calculator.net/random-number-generator.html). The screenshots for the selected New CFs are as follows:



	Group 2 New CF New PAI
1	Client Facility 0603
2	Client Facility 0710
3	Client Facility 0902
4	Client Facility 1207
5	Client Facility 1301
6	Client Facility 1605