

Validation and Verification Report for True Manufacturing Company, Inc.

American Carbon Registry

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1. Introduction

First Environment, Inc. (First Environment) provides this validation/verification report to True Manufacturing Co., Inc. (True) as a deliverable of the American Carbon Registry (ACR) project validation and verification process.

It covers the validation and verification of the following Projects and reporting periods:

Project Name	ACR Project ID	Reporting Period
Advanced Refrigeration - US49 ARS Project 001	ACR479	January 1 – December 31, 2016
Advanced Refrigeration - CAL ARS Project 001B	ACR526	
Advanced Refrigeration - CAN ARS Project 001C	ACR527	
Advanced Refrigeration - US49 ARS Project 002	ACR480	January 1 – December 31, 2017
Advanced Refrigeration - CAL ARS Project 002B	ACR528	
Advanced Refrigeration - CAN ARS Project 002C	ACR529	
Advanced Refrigeration - US49 ARS Project 003	ACR481	January 1 – December 31, 2018
Advanced Refrigeration - CAL ARS Project 003B	ACR530	
Advanced Refrigeration - CAN ARS Project 003C	ACR531	

Each Project reports emission reductions for a single 10-year crediting period beginning on January 1 of the reporting year.

First Environment, Inc. (First Environment) conducted validation and verification activities from the date of the kickoff meeting through March 15, 2021.

2. Objectives

The purpose of the validation and verification was, through review of appropriate evidence, to establish that:

- the objectives of the ACR Validation and Verification Standard Chapters 1.B and 8.B are met;
- the Projects conform to the requirements of the criteria discussed in Section 3 of this report; and
- the data reported are accurate, complete, consistent, transparent, and free of material error or omission.

Validation activities also include an assessment of the likelihood that implementation of the project will result in the emission reductions as stated by True in the GHG Project Plan.

3. Validation/Verification Scope & Criteria

Specific scope metrics for the validation/verification are outlined in the table below:

Geographic Boundaries	<p>True manufacturing plants located in:</p> <ul style="list-style-type: none">• O'Fallon, MO• Bowling Green, MO• Mexico, MO• Pacific, MO <p>Consisting of sales of advanced refrigeration equipment segregated by location in:</p>
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	<ul style="list-style-type: none"> • United States (excluding California) • California • Canada
Greenhouse Gases Verified	Emissions reductions (expressed in units of Carbon Dioxide equivalents (CO ₂ -e) resulting from refrigerant replacement; Project emissions from use of eligible refrigerant R-290 (propane))
Reporting Periods	1/1/2016 – 12/31/2016 1/1/2017 – 12/31/2017 1/1/2018 – 12/31/2018
Data Sources	Historical True sales and accounting records Equipment product specifications
Level of Assurance	Reasonable assurance
Definition of Materiality	Misstatements greater than five percent of the emission reductions assertion in each reporting period were considered material. Qualitative non-conformities with and discrepancies in the GHG Project Plan and Monitoring Report between the validation and verification criteria were also considered material.

The following outlines the guidance and protocols used to conduct the validation and verification:

Standards of Validation/Verification	<ul style="list-style-type: none"> • ACR Standard, Version 5.1, July 2018 (ACR Standard) • Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Advanced Refrigeration Systems, Version 2.0 (the Methodology)
Validation/Verification Process	<ul style="list-style-type: none"> • ACR Validation and Verification Standard, Version 1.1, May 2018 • ISO 14064-3: Specification with guidance for the validation and verification of greenhouse gas assertions, 2006

The GHG Project Plan—the final version of which is dated February 2021—was also used to inform the verification process.

4. Project Description

True manufactures Stand-Alone Commercial refrigeration units, an eligible Refrigerant Sector and Segment under the Methodology. The Projects consist of the transition from high global warming potential (GWP) refrigerants to a low-GWP refrigerant, R-290 (propane), in the manufacture of these refrigeration products. The transition to a low-GWP refrigerant results in a net reduction in greenhouse gas (GHG) emissions over the lifetime of the manufactured refrigeration products.

The GHG Project Plan provides additional details about the Projects.

5. Overview of the Validation and Verification Process

To review the Projects' GHG information, the following validation and verification process was used:

- conflict of interest review;

- selection of Audit Team;
- initial interaction and kickoff meeting with primary True contacts;
- development of the validation/verification plans and sampling plan;
- site visit;
- review and evaluation of GHG information systems and data;
- follow-up interaction with True contacts for corrective action or supplemental data as needed; and
- final statement and report development.

The process was utilized to gain an understanding of the Projects' emission sources and reductions, to evaluate and verify the collection and handling of data, the calculations that lead to the results, and the means for reporting the associated data and results.

5.1 Conflict of Interest Review

Prior to beginning any third-party assessment, First Environment conducts an evaluation to identify any potential conflicts of interest associated with the engagement. No potential conflicts were found for these Projects. A project-specific conflict of interest form was also filed with the ACR for each Project.

5.2 Audit Team

First Environment's Audit Team consisted of the following individuals who were selected based on their validation and verification experience, as well as familiarity with industrial gas operations:

Lead Assessor – Michael Carim
Validation/Verification Team – Emily Saul
Internal Reviewer – James Wintergreen

5.3 Audit Kick-off

The audit process was initiated with a kick-off meeting on November 14, 2019 with the primary True contacts. The meeting focused on confirming the scope, schedule, and data required for validation and verification.

5.4 Development of the Validation & Verification Plans

The Audit Team formally documented the validation/verification plan as well as determined the data sampling plan. The validation/verification plan was informed by the kick-off meeting where key elements of the validation and verification scopes were discussed including project team members, project level of assurance, materiality threshold, and standards of reporting and evaluation. It also provided an outline of the validation and verification processes and established project deliverables. True was afforded the opportunity to comment on the key elements of the plans for validation and verification. A separate data-sampling plan was designed to review all project elements in areas of potentially high risk of inaccuracy or non-conformance.

5.5 Site Visit

Mr. Michael Carim performed a site visit at True's headquarters and manufacturing facility in O'Fallon, Missouri on November 14, 2019, and a site visit at True's Bowling Green, Missouri manufacturing facility on November 15, 2019. The site visits included interviews with key personnel and site tours to assess GHG project boundaries, site operations, data collection processes, and information management systems. Key True personnel interviewed during the site visit included:

- Charles Hon
- Todd Van Hoggstrate
- Kristen Jones

5.6 Emissions Reduction Data and Calculation Assessment

This assessment used information and insights gained during the previous steps to evaluate the collected data and the reported emissions reduction quantities and identify if either contained material or immaterial misstatements.

5.7 Corrective Actions and Supplemental Information

The Audit Team made requests for corrective action during the validation and verification processes. True provided sufficient responses to all requests. These requests and True's responses are described in Appendix A of this report.

5.8 Validation & Verification Reporting

Validation and verification reporting, represented by this report, documents the validation and verification processes and identifies their findings and results. Validation and verification reporting consist of this report for True, along with a signed verification statement. Both the report and statement are submitted to ACR as part of the validation/verification reporting process.

6. Validation Results

6.1 Project Boundary

The Project boundary is defined as emissions from Equipment Operation (SSR 5), Equipment Service/Recharges (SSR 6), and EOL/Equipment Disposal (SSR 7). Fugitive emissions of refrigerants occur in the baseline and project scenarios during the operation, servicing, and end-of-life of the refrigeration products. Emission reductions occur from the replacement of high-GWP refrigerants with a low-GWP refrigerant, R-290.

The Audit Team assessed the source, sink, and reservoir (SSR) determination included in the GHG Project Plan and found the justification accurate and in accordance with the Methodology.

Overall, True provided an accurate description of the Project boundary and a comprehensive justification for the project SSRs.

6.2 Baseline Scenario

The baseline scenario is defined as the continued use of the baseline refrigerants in the manufacture of Stand-Alone Commercial Refrigeration units. Table 1 below shows the baseline refrigerant assigned to each Project, consistent with the defaults prescribed by the Methodology.

TABLE 1: Baseline Refrigerants

ACR Project ID	Baseline Refrigerants
ACR479	R-404a and HFC-134a
ACR526	R-404a and HFC-134a
ACR527	R-404a and HFC-134a
ACR480	R-404a and HFC-134a
ACR528	R-404a and HFC-134a
ACR529	R-404a and HFC-134a
ACR481	R-404a and HFC-134a
ACR530	R-404a and HFC-134a
ACR531	R-404a and HFC-134a

6.3 Emission Reduction Quantification Methodologies and Calculations

Emission reductions are quantified in accordance with the procedures described in the Methodology and the ACR Standard. The equations are correctly identified and the calculation of GHG emission reductions is presented in a transparent manner, incorporating all relevant GHG sources, sinks, and reservoirs.

Baseline emissions are quantified according to Equation 1 in the Methodology based on the quantity of refrigerant used in the baseline system and the annual amortized emission rate of the baseline refrigerants. The quantity of refrigerant used is based on the quantity and default refrigerant charge size of each equipment type produced during the project scenario.

Project emissions are quantified according to Equation 2 in the Methodology based on the quantity of alternative refrigerant used in the project system and an annual amortized emission rate set equal to that used in the baseline system. The quantity of alternative refrigerant used is based on quantity and actual charge size of each equipment type produced during the project scenario.

Leakage emissions are not accounted for in the Project boundary and are not quantified under the Methodology.

Total net emission reductions are determined according to Equation 3 in the Methodology by subtracting project emissions from baseline emissions.

After reviewing the quantification procedure and supporting evidence, the Audit team concluded that the methodologies and the applicable tools have been applied correctly to calculate baseline emissions, project emissions, and net GHG emission reductions and removals.

6.4 Data Monitoring and Management System

The monitoring plan described within the GHG Project Plan includes all relevant data and parameters required to obtain a reliable result of generated emission reductions and meets the requirements of the Methodology. The primary variables monitored in order to determine and account for emission reductions are presented in Table 2 below.

TABLE 2: Monitoring Parameters

Monitoring Parameter	Method of Estimation	Frequency of Measurement	Unit of Measurement	Frequency of Recording
Quantity of refrigerant used in the baseline system ($Q_{BR,j,i}$)	Sales records and Table 4 of Methodology	Each sale of refrigeration units	Kilograms	Each sale of refrigeration units
Quantity of alternative refrigerant used in the project system ($AR_{k,i}$)	Sales records and US EPA SNAP Regulation	Each sale of refrigeration units	Kilograms	Each sale of refrigeration units
Annual amortized emission rate of refrigerant in baseline system ($ERA_{REF,j}$)	Table 4 of Methodology	Once at validation	Percentage	Once
Annual emission rate of alternative refrigerant in project system ($ERA_{REF,k}$)	Set equal to emission rate of baseline system	Once at validation	Percentage	Once
GWP of the baseline refrigerant ($GWP_{REF,j}$)	Table 4 of Methodology	Once at validation	Dimensionless	Once
GWP of alternative refrigerant used in project system ($GWP_{REF,k}$)	Table 3 of Methodology	Once at validation	Dimensionless	Once

The GHG Project Plan includes a complete description of the frequency, responsibility, and procedures for recording, storing, monitoring, and measuring all project data. All requirements in Sections 5.1 and 5.2.1 of the Methodology are addressed by the monitoring plan contained within the GHG Project Plan.

The adequacy of the data management systems described in the monitoring plan was assessed during the site visits by reviewing system controls with manufacturing plant personnel and during the current desktop assessment through tracing data back to its origin.

6.5 QA/QC Procedures

The GHG Project Plan includes QA/QC procedures for data that meet the requirements of the Methodology. Specifically, datasets documenting sales of advanced refrigeration units can be compared to bills of lading to confirm equipment shipments. Further, the data management system used to record equipment sales and ARS equipment production serves as the basis for customer billing by True and is subject to both internal accounting controls and external audits, thereby providing an additional layer of quality assurance.

Due to the strong QA/QC procedures surrounding production and sales records, minimal data uncertainty is foreseen.

6.6 Project-specific Conformance to ACR Eligibility Criteria, including Additionality

The Projects meet the eligibility requirements set forth in the ACR Standard as described in Table 3 below.

TABLE 3: ACR Eligibility Criteria

Eligibility Requirement	Conformance Details	Validation Conclusion
Start Date	The start dates are: January 1, 2016 – ACR479, ACR526 & ACR527 January 1, 2017 – ACR480, ACR528 & ACR529 January 1, 2018 – ACR481, ACR530 & ACR531	Consistent with requirement.
Minimum Project Term	N/A – project type does not contain risk of emission reduction reversal	N/A
Crediting Periods	Ten years – January 1, 2016 through December 31, 2025 (ACR479, ACR526 & ACR527) January 1, 2017 through December 31, 2026 (ACR480, ACR528 & ACR529) January 1, 2018 through December 31, 2027 (ACR481, ACR530 & ACR531)	Consistent with requirement.
Real	Refrigerant transition is performed in accordance with an approved ACR methodology to produce verifiable evidence of emissions mitigation.	Consistent with requirement.
Emission or Removal Origin	The project proponent reduces non-energy direct emissions through the manufacture and sale of the advanced refrigeration systems.	Consistent with requirement. True retains ownership of emission reductions through terms and conditions with purchasers of ARS equipment.
Offset Title	True retains rights to GHG emission reductions associated with the refrigerant transition through terms and conditions with end users.	Consistent with requirement. True retains ownership of emission reductions through terms and conditions with customers.
Additional	Project satisfies additionality test in approved methodology and Regulatory Test in ACR Standard.	Project conforms to ACR additionality criteria. See Section 6.7 below for conformance details.
Regulatory Compliance	The manufacturing facilities were in compliance with regulatory requirements relative to refrigeration product manufacturing during the reporting periods.	Attestations were provided to First Environment by True to confirm regulatory compliance throughout the reporting periods.
Permanent	N/A – project type does not contain risk of emission reduction reversal.	N/A
Net of Leakage	N/A – the Methodology does not account for leakage.	N/A
Independently Validated and Verified	True contracted First Environment, Inc. to provide independent, trustworthy, and objective third-party validation and verification services to the Projects.	First Environment is an ANAB-accredited and ACR-approved validation/verification body. Audit activities were performed independently and in accordance with all ACR requirements.

Eligibility Requirement	Conformance Details	Validation Conclusion
Environmental & Community Assessments	No negative community or environmental impacts are identified. Net positive impact due to lower GHG emissions.	Consistent with requirement. Projects occur in refrigeration unit manufacturing processes at private industrial facilities. No negative external environmental or community impacts are created from the refrigerant transition.

The Project activities comply with the applicability requirements of the Methodology. The table below lists the relevant applicability requirements and identifies how the Projects meet them.

TABLE 4: Methodology Criteria

Eligibility Requirement	Conformance Details	Validation Conclusion
Location	All True manufacturing plants are located in North America	Consistent with requirement.
Refrigerant Sector and Segment	Stand-Alone Commercial Refrigeration	Consistent with requirement. Manufacturing plants produce stand-alone commercial refrigeration units.
Start Date	<i>See Table 3 above and Section 6.9 below</i>	
Alternative Refrigerant	R-290 (Propane)	Consistent with requirement.

None of the Projects participate in any other GHG emission trading or compliance programme nor have they been rejected by another GHG programme.

6.7 Additionality

The Projects satisfy the requirements for the demonstration of additionality specified by the ACR Standard by passing an approved practice-based performance standard and a regulatory surplus test.

All Projects consist of the use of an eligible refrigerant in the manufacture of Stand-Alone Commercial refrigeration units, which is an Eligible Refrigerant Sector and Segment listed in the Methodology; therefore, all satisfy the performance standard specified by the Methodology.

No existing laws mandate the use of a low-GWP refrigerant in refrigeration unit manufacturing. True provided a technical memo as well as an attestation confirming that the transition to propane at the manufacturing facilities was voluntary. First Environment confirmed that no federal regulation in the United States or Canada, nor no local regulation (such as California SB 2013) required the use of a low-GWP refrigerant in stand-alone commercial refrigeration equipment during the 2016 through 2018 reporting periods.

6.9 *Approved Variance or Deviations*

All Projects obtained approved deviations from ACR during the validation process because validation was not completed within two years of the project start dates.

7. **Verification Results**

During the verification process, First Environment reviewed the Projects' Monitoring Reports, GHG emission reduction assertions, and supporting documentation for the current reporting periods to ensure consistency with the GHG Project Plan and the Methodology. Discrepancies between Project documentation and the verification criteria were considered material and identified for corrective action. Additionally, First Environment assessed the GHG emission reduction assertions and underlying monitored data to determine if either contained material or immaterial misstatements. The results of these reviews are discussed in greater detail below.

7.1 *GHG Information Verified*

Emission reduction calculations were reviewed to ensure accuracy in the formulas used and the raw data used as inputs. Formulae were tested to ensure they were consistent with the calculation methodology described in the Methodology and GHG Project Plan. Total baseline emissions for were quantified in accordance with Equations 1 from the Methodology.

The quantity of refrigerant used in the baseline system ($Q_{BR,j,i}$) was calculated from sales data documenting the number of units, equipment type, and location of refrigeration units sold during each reporting period. Equipment type was designated based on the model identification codes of each unit and the corresponding default charge size was assigned for each transaction. Equipment type is supported by product specification sheets available on True's website. The quantity of units, geographic location, and model associated with each transaction can be traced through True's accounting system and is recorded on bill of ladings.

The annual amortized emission rate of the baseline refrigerants ($ERA_{REF,j}$) and GWP of baseline refrigerants ($GWP_{REF,j}$) were correctly selected from the Methodology based on refrigerant segment type.

Project emissions associated with equipment operation and disposal were quantified using Equation 2 from the Methodology. The quantity of alternative refrigerant used in the project system was calculated from the same sales data used for the baseline system. The quantity of units and location of each sales transaction was used, and a maximum refrigerant charge size of 0.15kg was assumed for each unit sold based on the maximum allowable charge size for propane in stand-alone commercial refrigeration equipment specified by US EPA SNAP regulations. First Environment determined this charge size to be conservative in determining the quantity of alternative refrigerant used by the Projects.

The annual amortized emission rate of the alternative refrigerants ($ERA_{REF,k}$) was set equal to the emission rate of the baseline refrigerants and the GWP of alternative refrigerant ($GWP_{REF,k}$) was correctly selected from the Methodology.

Total emission reductions were computed using Equation 3 from the Methodology. All emission sources within the project boundary are properly accounted for in calculations.

7.2 Verification Assessment Techniques and Processes Employed

Copies of the sales data used in the calculations, including the equipment type and quantity of units sold by location and shipping bills of lading, were compared with the data used in the final calculations and tested for transcription or mathematical errors. First Environment sampled all areas identified as being of high risk of inaccuracy, uncertainty, or misstatement and performed other data checks in order to assess whether the project sufficiently mitigated data uncertainty. The assessments performed on this data, as described above, confirmed the reliability of the evidence provided and verified the accuracy of the information flow. Additionally, First Environment performed recalculations of emission reductions for the entire reporting period to assess whether they were free of material misstatement. First Environment found the emission reduction calculations to be free of material misstatement.

The evidence provided was consistent with the requirements of the Methodology and the validated GHG Project Plan and meets generally accepted evidentiary standards for best practices in GHG accounting.

8. Audit Findings

True provided good documentation for the emissions estimates as well as the procedures surrounding the data collection process. To complete the validation and verification processes, First Environment issued corrective action requests. Through communications with the Audit Team, True was able to resolve all requests made by First Environment during the validation and verification processes.

The findings issued, as well as True's responses, are summarized in Appendix A of this report.

9. Validation & Verification Conclusion

First Environment was retained to provide validation and verification services to True for the Projects' GHG emission reductions assertions based on the following fundamentals:

- *Level of assurance:* Reasonable assurance.
- *Validation/Verification objectives:* To assure project conformance with the validation/verification criteria and that the requirements of the ACR Validation and Verification Standard, Chapters 1.B and 8.B are met. Validation objectives also include an assessment of the likelihood that implementation of the Projects will result in the emission reductions stated in the GHG Project Plans.
- *Validation/Verification criteria:* American Carbon Registry Standard, Version 5.1, July 2018; Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Advanced Refrigeration Systems, Version 2.0.
 - The verification process was also informed by the GHG Project Plan
- *Definition of materiality:* Misstatements of greater than five percent of the GHG reduction assertion and qualitative non-conformities with validation and/or verification criteria are considered material.

- *Scope, including:*
 - *Boundaries of the assertion:* Manufacturing plants where refrigeration unit manufacture occurs and use phase of the manufactured refrigeration units.
 - *The physical infrastructure, facilities, and activities within the assertion:* Stand-Alone Commercial Refrigeration equipment.
 - *GHG sources, sinks, and reservoirs included within the assertion:* Emissions reductions (expressed in units of Carbon Dioxide equivalents (CO₂-e) resulting from refrigerant replacement; Project emissions from use of eligible refrigerant R-290 (propane)).
 - *The time period for the assertions:* January 1, 2016 to December 31, 2016 (ACR479, ACR526 and ACR527); January 1, 2017 to December 31, 2017 (ACR480, ACR528 and ACR529); January 1, 2018 to December 31, 2018 (ACR481, ACR530 and ACR531).

Based on the assessments performed and the historical evidence collected, First Environment concludes that the GHG Project Plan is in conformance with the specified validation criteria and the Project GHG emissions reductions, due to the transitions to a low-GWP refrigerant by the True manufacturing plants for the above-referenced time periods, can be considered with a reasonable level of assurance:

- consistent with the GHG Project Plan,
- in conformance with the ACR Standard and the Methodology, and
- without material discrepancy.

Verified results show¹:

ACR479

January 1 to December 31, 2016	Total
Baseline Emissions (tCO ₂ e)	199,658
Project Emissions (tCO ₂ e)	33
Emissions Reductions (tCO ₂ e)	199,624

ACR 526

January 1 to December 31, 2016	Total
Baseline Emissions (tCO ₂ e)	21,145
Project Emissions (tCO ₂ e)	4
Emissions Reductions (tCO ₂ e)	21,141

ACR527

January 1 to December 31, 2016	Total
Baseline Emissions (tCO ₂ e)	17,456
Project Emissions (tCO ₂ e)	3
Emissions Reductions (tCO ₂ e)	17,453

ACR480

January 1 to December 31, 2017	Total
Baseline Emissions (tCO ₂ e)	324,412
Project Emissions (tCO ₂ e)	55
Emissions Reductions (tCO ₂ e)	324,357

¹ Totals may not sum due to rounding.

ACR 528

January 1 to December 31, 2017	Total
Baseline Emissions (tCO ₂ e)	41,389
Project Emissions (tCO ₂ e)	7
Emissions Reductions (tCO ₂ e)	41,381

ACR529

January 1 to December 31, 2017	Total
Baseline Emissions (tCO ₂ e)	32,474
Project Emissions (tCO ₂ e)	6
Emissions Reductions (tCO ₂ e)	32,468

ACR481

January 1 to December 31, 2018	Total
Baseline Emissions (tCO ₂ e)	371,524
Project Emissions (tCO ₂ e)	63
Emissions Reductions (tCO ₂ e)	371,461

ACR530

January 1 to December 31, 2018	Total
Baseline Emissions (tCO ₂ e)	52,260
Project Emissions (tCO ₂ e)	9
Emissions Reductions (tCO ₂ e)	52,251

ACR531

January 1 to December 31, 2018	Total
Baseline Emissions (tCO ₂ e)	37,050
Project Emissions (tCO ₂ e)	7
Emissions Reductions (tCO ₂ e)	37,043

10. Lead Verifier Signature

Michael M. Carim
Senior Associate

11. Independent Internal Reviewer Signature

James Wintergreen
Senior Associate

APPENDIX A – VALIDATION/VERIFICATION FINDINGS

ID	Corrective Action Request	Summary of Participant Response	VVB Conclusion
1	Section A3 of the Project Plan contains artifacts from a previous version of the ACR Standard in Table 2 (i.e. rows for Land Title and Unique).	The Project Plan was revised to resolve the identified issues in Section A3.	Response is acceptable.
2	The GPS coordinates identified in Section A4 of the Project Plan for the True – Bowling Green facility are incorrect.	The Project Plan was revised to resolve the identified issue in Section A4.	Response is acceptable.
3	SSR 7 (Equipment Disposal) is incorrectly excluded from the project boundary in Section B4 of the Project Plan.	The Project Plan was revised to resolve the identified issue in Section B4.	Response is acceptable.
4	Section G1 of the Project Plan does not describe how the project proponent establishes Proof of Title and this information is not attached to the Project Plan.	The Project Plan was revised to resolve the identified issues in Section G1.	Response is acceptable.
5	A charge size of 1.2kg is applied to all refrigeration systems in baseline emission quantification instead of equipment-specific charge sizes from Table 4 of the Methodology (see 'True ARS ERTs Calculations 11-15-19.xlsx')	The baseline calculations were revised to apply the equipment-specific charge sizes from Table 4 of the Methodology	Response is acceptable.
6	The GWP applied for R-290 (propane) in the calculation of project emissions is inconsistent with Table 3 in the Methodology (see 'True ARS ERTs Calculations 11-15-19.xlsx').	The calculations were revised to apply the correct GWP for the R-290 refrigerant.	Response is acceptable.
7	An incorrect baseline default charge size is assigned, or no charge size was assigned, to several types of equipment in the project dataset. Two entries in 2018 also appear to be repeated in the dataset. See attachment for details.	The project datasets were revised to correct most all the identified charge size issues. Minimal issues remained but were determined to be immaterial to emission reductions.	Response is acceptable.
8	Please provide confirmation that the 2018 projects (ACR481, ACR530, ACR531) do not require a deviation approval from ACR relative to the projects' listing dates and/or start dates.	An approved deviation request was obtained for the 2018 projects.	Response is acceptable.

ID	Corrective Action Request	Summary of Participant Response	VVB Conclusion
9	The 2016 Monitoring Reports contain the following discrepancies or errors: <ul style="list-style-type: none"> Section II.1 lists an incorrect project name for ACR527. Section III.3 states the wrong approval date for deviation. Section V.2 contains footnotes (#2 and #3) that are not applicable to the 2016-2018 projects. 	The Monitoring Reports were revised to resolve the identified issues.	Response is acceptable.
10	Emission reduction totals for ACR479, ACR480, and ACR526 have not been rounded down to the nearest whole number in the calculation spreadsheet.	The calculation sheet was updated to round down all emission reduction totals.	Response is acceptable.
11	Section H2 of the Project Plan does not address Project Term correctly and identifies an incorrect timeline for the frequency of validation/verification activities.	The Project Plan was revised to resolve the identified issues in Section H2.	Response is acceptable.
12	Section C1 of the Project Plan does not reference relevant US and Canadian regulations.	Section C1 was revised to describe the regulations reviewed and why they did not result in any legal requirements to implement advanced refrigeration systems in project equipment.	Response is acceptable.

ID	Clarification Request	Summary of Participant Response	VVB Conclusion
<i>No request for clarification were issued during the validation/verification process</i>			