VALIDATION AND VERIFICATION REPORT

American Carbon Registry

Fielding Environmental HFC Reclamation Offset Project - 2020

ACR Project ID: 760

Reporting Period:
13 January 2020 to 31 December 2020

Prepared for:

Fielding Environmental, Inc.
17 April 2023

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Client	Fielding Environmental, Inc.
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Executive Summary

This report describes the validation and initial verification services provided for the Fielding Environmental HGC Reclamation Offset Project - 2020 ("the project"), at the Fielding Environmental, Inc. facility located in Mississauga, Ontario, Canada. The Project is listed as ACR#760 on the ACR website.

This report presents the validation and verification process, the findings raised during verification, and the conclusions reached by the verification body (VB). This assessment covers the greenhouse gas (GHG) emissions reductions reported to the American Carbon Registry (ACR) for the monitoring period of 13 January 2020 to 31 December 2020.

The validation and verification were undertaken to evaluate the representations provided in the project plan and the current monitoring report, and to assess whether the compiled data conforms to the validation and verification criteria:

- American Carbon Registry Standard, Version 7.0, December 2020;
- American Carbon Registry Validation and Verification Guidelines, Version 1.1, June 2012; and
- Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed HFC Refrigerants, Propellants, and Fire Suppressants Version 2.0 (April 2022).

In the course of the verification, SCS verifiers developed findings which included New Information Requests (NIRs), Non-Conformity Reports (NCRs), and Opportunities for Improvement (OFIs). All New Information Requests and Non-Conformity Reports have been adequately responded to, resulting in their closure. Opportunities for Improvement are potential non-conformances that have been memorialized for future verifications. During this verification, findings were issued which resulted in clarifications and new documents being provided. These clarifications and documents were sufficient to ensure conformance with the verification criteria and were closed.

SCS verified the adequacy of the information provided in the project plan and the current monitoring report, confirming that these documents meet the requirements of the ACR standard. On the basis of the information made available to SCS and the analyses completed during the verification, SCS was able to reach a positive opinion, with a reasonable level of assurance, that the emission reductions represented by the project proponent during the monitoring period of 13 January 2020 to 31 December 2020 are free from material misstatement and equal in number to 80,697 tCO2e.

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1 Introduction

1.1 About SCS Global Services

SCS Global Services (SCS) is a global leader in third-party certification, auditing, testing services, and standards. Established as an independent third-party certification firm in 1984, our goal is to recognize the highest levels of performance in environmental protection and social responsibility in the private and public sectors, and to stimulate continuous improvement in sustainable development. In 2012, Scientific Certification Systems, Inc. began doing business as SCS Global Services, communicating its global position with offices and representatives in over 20 countries.

SCS' Greenhouse Gas (GHG) Verification Program has been verifying carbon offsets since 2008 and to date has verified over 250 million tonnes of CO2e, providing GHG verification services to a wide array of industries including manufacturing, transportation, municipalities, and non-profit organizations. The GHG Verification Program draws upon SCS's established expertise to serve the global carbon market.

1.2 Objectives

1.2.1 Validation Objectives

The overall goal of third-party validation was to review impartially and objectively the GHG project plan against the requirements laid out in the ACR Standard and relevant methodology. SCS independently evaluated the project design and planning information, based on supporting documentation and GHG validation best practices.

The objectives of validation were to evaluate:

- Conformance to the ACR Standard.
- GHG emissions reduction project planning information and documentation in accordance with the applicable ACR-approved methodology, including the project description, baseline, eligibility criteria, monitoring and reporting procedures, and quality assurance/quality control (QA/QC) procedures.
- Reported GHG baseline, ex ante estimated project emissions and emission reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).

SCS reviewed any relevant additional documentation provided by the project proponent to confirm the project's eligibility for registration on ACR.

1.2.2 Verification Objectives

The overall goal of third-party verification was to review impartially and objectively the claimed GHG emission reductions/removal enhancements against relevant ACR standards and the approved

methodology. SCS independently evaluated the GHG assertion, based on supporting evidence and GHG verification best practice. The objectives of verification were to evaluate:

- Reported GHG baseline, project emissions and emission reductions/removal enhancements, leakage assessment, and impermanence risk assessment and mitigation (if applicable).
- Any significant changes to the project procedures or criteria since the last verification.
- Any significant changes in the GHG project's baseline emissions and emission reductions/removal enhancements since the last verification.

SCS reviewed the GHG project plan, GHG assertion, and any additional relevant documentation provided by the client to determine:

- That the reported emissions reductions and/or removal enhancements are real.
- Degree of confidence in and completeness of the GHG assertion.
- That project implementation was consistent with the GHG project plan.
- Eligibility for registration on ACR.
- Sources and magnitude of potential errors, omissions, and misrepresentations, including the
  - Inherent risk of material misstatement.
  - Risk that the existing controls of the GHG project would not have prevented or detected a material misstatement.

1.3 Scope

1.3.1 Scope of Validation

The validation included examination of all of the following elements of the GHG project plan:

- Project boundary and procedures for establishing the project boundary
- Physical infrastructure, activities, technologies, and processes of the project
- GHGs, sources, and sinks within the project boundary
- Temporal boundary
- Description of and justification for the baseline scenario
- Methodologies, algorithms, and calculations that will be used to generate estimates of emissions and emission reductions/removal enhancements
- Process information, source identification/counts, and operational details
- Data management systems
- QA/QC procedures
- Processes for uncertainty assessments
- Project-specific conformance to ACR eligibility criteria

1.3.2 Scope of Verification

Verification included examination of all of the following elements of the GHG project report:

- Physical infrastructure, activities, technologies, and processes of the GHG project
- GHG SSRs within the project boundary
- Temporal boundary
- Baseline scenarios
- Methods and calculations used to generate estimates of emissions and emission reductions/removal enhancements
- Original underlying data and documentation as relevant and required to evaluate the GHG assertion
- Process information, source identification/counts, and operational details
- Data management systems
- Roles and responsibilities of project participants or client staff
- QA/QC procedures and results
- Processes for and results from uncertainty assessments
- Project-specific conformance to ACR eligibility criteria

SCS examined the reported data, quantification methodologies, calculation spread-sheets or databases, source data, project data management systems, data quality controls in place, measurement and monitoring systems, and records pertaining to emissions quantification. Calculation and error checks, site inspections, interviews with project participants, an iterative risk assessment, sampling plan, and audit checklist were performed to the extent necessary for SCS to develop an understanding of how data are collected, handled, and stored for a specific project.

1.4 Validation and Verification Criteria

The validation and verification criteria were comprised of the following:

- ACR Standard, Version 7.0, December 2020 (“ACR Standard”);
- Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed HFC Refrigerants, Propellants, and Fire Suppressants Version 2.0, April 2022, (“the methodology”);
- American Carbon Registry Validation and Verification Guidelines, Version 1.1, May 2018;
- The validation/verification was carried out in accordance with ISO 14064-3:2006, Greenhouse gases – Specification with guidance for the validation and verification of greenhouse gas assertions.

1.5 Level of Assurance

The level of assurance was reasonable.

1.6 Treatment of Materiality

A material misstatement is an inaccurate assertion of an offset project's GHG emission reductions and/or removals, which may reasonably be expected to influence decisions or actions taken by the users of the GHG project information. To accept a verification statement, ACR requires that discrepancies between the emission reductions and/or removal enhancements claimed by the Project Proponent and estimated by the verification body be less than ACR's materiality threshold of ±5%.

1.7 Summary Description of the Project

The Fielding Environmental HGC Reclamation Offset Project - 2020 (the Project) is located in Mississauga, ON, Canada. The Project Activity is the reclamation and use of certified reclaimed HFC refrigerants to service existing refrigeration and air conditioning equipment throughout Canada.

In the majority of situations, virgin (newly produced, never used) refrigerant is used to charge new equipment and to "recharge" existing systems which have leaked their original charge during normal operations. Reclaimed refrigerants can be used as an alternative to virgin refrigerants effectively displacing the use, production, and eventual emission (by leaks through normal operation) of the virgin refrigerant.

The purpose of this project was to offset the production, and eventual emission, of virgin HFC refrigerants by recovering, reclaiming, and recycling used HFC refrigerants, which results in a GHG emissions reduction. The Project acquired the HFC refrigerants from multiple sources throughout the Canadian refrigerant market, reclaimed the refrigerant, and then sold the reclaimed refrigerant for re-use in the refrigerant aftermarket. The following were the key parties of the Project:

Project Developer: Fielding Environmental, Inc. (Fielding Environmental or Fielding)
Technical Consultant: Anew Canada, ULC (Anew)

2 Assessment Process

2.1 Method and Criteria

The validation and verification services were provided through a combination of document review, interviews with relevant personnel and remote on-site inspections, as discussed in Sections 2.2 through 2.4 of this report. At all times, an assessment was made for conformance to the criteria described in Section 1.2 of this report. As discussed in Section 2.5 of this report, findings were issued to ensure conformance to all requirements.

The audit team conducted a kickoff of the validation/verification activities on 14 July 2022. The lead created a sampling plan following a proprietary sampling plan template developed by SCS. The audit team identified areas of "residual risk"—those areas where there existed risk of a material misstatement (see Section 1.6 above) that was not prevented or detected by the controls of the project. Sampling and data testing activities were planned to address areas of residual risk. The audit team then created a validation and verification plan that took the sampling plan into account.

2.2 Document Review

SCS conducted a document review to inform the planning process prior to validation and verification activities. SCS carefully reviewed the initial GHG Project Plan (the "Plan") for conformance to the validation and verification criteria. The audit team also reviewed subsequent copies of the Plan as it was updated by Fielding Environmental, Inc. (the Project Proponent) in response to findings issued by the team throughout the validation and verification process. A list of other documentation reviewed by the audit team is provided below.

The validation and verification process is a risk based assessment aimed at identifying key factors that impact the reported emission reductions and removals. As a result of the document review and correspondence with project personnel, an audit plan and a sampling plan were developed for this engagement. An audit agenda was submitted prior to the site visit. SCS assessed the GHG Project Plan with actual project conditions, reviewed the baseline and project scenarios, assessed the eligibility, additionality, GHG emission reduction assertion and the underlying monitoring data to determine if either contained material or immaterial misstatements. The results of these reviews are discussed in greater detail below.

Documentation Reviewed During the Course of Validation and Verification Activities		
#	Type	File Name
1	ACR Project Plan	Fielding_HFC_Rec_GHGPP_2020_V1.2
2	Monitoring Report	Fielding_HFC_Rec_MR_2020_V1.6
3	Project listing form	ACR Project Listing Form - Fielding HFC_2020_SIGNED
4	Calculation Workbook	Fielding_HFC_Reclamation_Calc_2020_v1.1_2023-02-03
5	Reclaimed HFC Qty	EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020
6	Certified Labs	Intertek ISOIEC 10725 Certification
7	AHRI Standard	700 Standard
8	EPA Reclaimer Checklist	EPA Reclaimer Checklist with photos of equipment
9	Reclaim Process	Data Roadmap
10	Reclaim Process	Reclaim Process and Site Map
11	Scale Calibrations	APPENDIX_A_Calibration Report Summary
12	Scale Calibrations	List of Scales, details and pics
13	Start Date Evidence	Sales IINV2067385, R134a

14	POO documentation General	Return authorizations, BOLs, Jack (Database printouts), and POO attestations
15	POO documentation	ORD2065041
16	POO documentation	ORD2067642
17	POO documentation	ORD2069690
18	POO documentation	ORD2066219
19	POO documentation	ORD2062134
20	POO documentation	ORD2066735
21	POO documentation	ORD2065804
22	POO documentation	ORD2062214
23	POO documentation	ORD2064702
24	POO documentation	ORD2065484
25	POO documentation	ORD2067914
26	POO documentation	ORD2066707
27	Inventory reports	Refrigerant Material Movement - R134a Batches
28	Inventory reports	Refrigerant Material Movement - R404A Batches
29	Inventory reports	Refrigerant Material Movement - R407C Batches
30	Inventory reports	Refrigerant Material Movement - R410A Batches
31	Sales Invoices	INV2067600
32	Sales Invoices	INV2067738
33	Sales Invoices	INV2068014
34	Sales Invoices	INV2068187
35	Sales Invoices	INV2068679
36	Sales Invoices	INV2069409
37	Sales Invoices	INV2069512
38	Sales Invoices	INV2070129
39	Sales Invoices	INV2070455
40	Sales Invoices	INV2071032
41	Sales Invoices	INV2071719
42	Sales Invoices	INV2072344
43	Sales Invoices	INV2072588
44	Sales Invoices	INV2067385
45	Regulatory Compliance	Permits, Inspection reports,
46	Bulk Tank Analysis	R134A
47	Bulk Tank Analysis	R404A
48	Bulk Tank Analysis	R410A
49	Bulk Tank Analysis	R407C

2.3 Interviews

2.3.1 Interviews of Project Personnel

The process used in interviewing Project personnel was a process wherein the audit team elicited information from project personnel regarding (1) the work products provided to the audit team in support of the Project Description and Monitoring Report; (2) actions undertaken to ensure

conformance with various requirements and (3) implementation status of the project activities. The following provides a list of personnel associated with the project proponent who were interviewed.

Interview Log: Individuals Associated with Project Proponent			
Individual	**Affiliation**	**Role**	**Date(s) Interviewed**
Tooraj Moulai	Anew Canada, ULC	Senior Director	Throughout Audit
JJ Ferreira, E.I.T	Anew Canada, ULC	Carbon Solutions Analyst	Throughout Audit
Andre Buiza	Anew Canada, ULC	Manager Technical Solution analyst, Anew	Throughout Audit
Lucy Huang	Anew Canada, ULC	Carbon Solutions Analyst	Throughout Audit
Katelyn Imrie	Fielding Environmental	Executive vice president	11 August 2022
Mike Lupien	Fielding Environmental	Plant Manager	11 August 2022
Mike Bourguignon	Fielding Environmental	Laboratory Manager	11 August 2022
Stasi Killip	Fielding Environmental	Systems administrator	Throughout Audit

2.4 Site Inspections

The objectives of the on-site inspections were as follows:

- Confirm the validity of the statements made in the Plan and associated project documentation;
- Interview project personnel to determine if the Plan correctly identifies project activity and assess project personnel competencies
- Select samples of data from on-the-ground measurements for verification in order to meet a reasonable level of assurance and to meet the materiality requirements of the Project; and
- Perform a risk-based review of the project area to ensure that the Project is in conformance with the eligibility requirements of the validation/verification criteria.

In support of the above objectives, the audit team performed a virtual site inspection of the project area on 11 August 2022. The audit team performed an in-depth assessment of the conformance of the Project to the validation and verification criteria. The inspection included the review of records and discussing the project activities and touring the HFC reclamation facility in Mississauga, Ontario, Canada. While touring the project area, the audit team visually observed the HFC receiving and storage processes; the laboratory and testing processes; the reclamation and aggregation processes; as well as the monitoring, measuring, and final sale of the reclaimed HFC.

2.5 Resolution of Findings

Any potential or actual discrepancies identified during the audit process were resolved through the issuance of findings. The types of findings typically issued by SCS during this type of validation and verification engagement are characterized as follows:

- Non-Conformity Report (NCR): An NCR signified a discrepancy with respect to a specific requirement. This type of finding could only be closed upon receipt by SCS of evidence indicating that the identified discrepancy had been corrected. Resolution of all open NCRs was a prerequisite for issuance of a validation and/or verification statement.
- New Information Request (NIR): An NIR signified a need for supplementary information in order to determine whether a material discrepancy existed with respect to a specific requirement. Receipt of an NIR did not necessarily indicate that the project was not in compliance with a specific requirement. However, resolution of all open NIRs was a prerequisite for issuance of a validation and/or verification statement.
- Observation (OBS): An OBS indicates an area where immaterial discrepancies exist between the observations, data testing results or professional judgment of the audit team and the information reported or utilized (or the methods used to acquire such information) within the GHG assertion. A root cause analysis and corrective action plan are not required, but highly recommended. Observations are considered by the audit team to be closed upon issuance, and a response to this type of finding is not necessary.

As part of the audit process, NCRs, NIRs and OBSs were issued. All findings issued by the audit team during the audit process have been closed. All findings issued during the audit process, and the impetus for the closure of each such finding, are described in Appendix A of this report.

2.6 Techniques and Processes Used to Test the GHG Information and GHG Assertion

SCS used the following techniques and processes to test the GHG information and assertion:

- Physical evidence: direct observation of equipment or processes to demonstrate that the Project Proponent is collecting relevant data;
- Documentary evidence: paper or electronic records, which may include procedures, logs, invoices, and analytical results;
- Testimonial evidence: interviews with key personnel (e.g., technical, operations, managerial).

3 Validation and Verification Findings

3.1 Project Applicability

3.1.1 Project Proponent

The Project Proponent is Fielding Environmental, Inc. (Fielding). The GHG Plan indicates Fielding owns the ERTs from this project and is the entity that has registered the project on ACR, which SCS confirmed by reviewing the ACR website.

3.1.2 Project Activity

The Project is an industrial process emissions project, as defined by ACR, within the refrigerant sector as defined by the methodology: Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed HFC Refrigerants, Propellants, and Fire Suppressants Version 2.0 (April 2022). The Project complies fully with the criteria, as set out in Section 1.0 Background and Applicability of the methodology.

Use of Certified Reclaimed HFC Refrigerants in Eligible Sectors and Segments:
Fielding, a certified refrigerant reclaimer in Canada, is in the business of recovering, and reclaiming previously used HFC to virgin-grade refrigerant purity, either to "recharge" existing systems that require servicing, or to charge newly manufactured equipment. The reclaimed HFC displaces new production of virgin refrigerant that would otherwise be manufactured to meet current demand.

3.2 Applicability Conditions

The ACR methodology provides a series of requirements for applicability in Section 1.2, in addition to the latest ACR program eligibility requirements as found in the ACR Standard. SCS confirmed that the GHG Project Plan indicates how each applicability condition is met including supplemental requirements stipulated by ACR.

Project Location: The project is located in Canada. During the document review and site visit, SCS confirmed that the Project activities are entirely located within Canada, North America, and specifically the Fielding Environmental facility in Mississauga, Ontario, Canada.

Eligible Sector or Segment: The project is within a sector and segment which has a low adoption rate for the relevant project activity. During the document review and site visit, SCS confirmed that the project activity conforms to the domestic, commercial and industrial sectors of the refrigerant industry, and the Cold storage, Transportation Refrigeration, and Stationary Air conditioning sectors.

Eligible Refrigerants: The refrigerant must meet the definition of certified reclaimed HFC refrigerant found in the Methodology. During the document review and site visit, SCS confirmed that as a

refrigerant reclaimer meeting EPA certified Reclaimer Checklist requirements, Fielding recovered and reclaimed HFC-134a, R-404A, 407C, and R-410A refrigerants to AHRI 700 Standard for Specifications for Fluorocarbon Refrigerants.

EPA Certified Reclaimer Status*:* Used (recovered) HFC that has been reclaimed to meet or exceed the latest Air Conditioning, Heating, and Refrigeration Institute 700 Standard for Specifications for Fluorocarbon Refrigerants (i.e., AHRI Standard 700-2016 as of the date of this document) by an EPA-certified reclaimer (or equivalent in case of Canada and Mexico), and tested by an AHRI-certified refrigerant testing laboratory to meet the AHRI Standard, a laboratory accredited to ISO/IEC 17025, or a laboratory licensed and regulated by the federal government, and using the AHRI Standard 700 — Specifications for Refrigerants (AHRI 700).

The Project Proponent and Reclaim facility are located in Canada and were unable to obtain EPA-Certified Reclaimer status due to Canadian jurisdiction. SCS confirmed the Project provided a completed Checklist for Refrigerant Reclaimers Seeking EPA Certification and associated documentation (i.e. equipment specifications, descriptions, equipment manuals, and records). During the site visit, SCS inspected the reclamation facility and confirmed the equipment matched the checklist and proper documentation of amounts of reclaimed material were kept and the project in conformance of the checklist.
Reclaimed HFC refrigerants in the project are tested to the AHRI 700-2016 (or newer) standards at the proponent's refrigerant testing laboratory. This laboratory does not possess AHRI RTL Certification, ISO/IEC 17025 accreditation, and is not a laboratory licensed or regulated by the federal government. The Proponent has submitted a Project Deviation for this requirement. See section 3.10 Deviations below.

The Project reporting period: SCS confirmed the Project consisted of one reporting period and the reporting period is from 13 January 2020 to 31 December 2020.

Quantification of Emission Reductions: SCS reviewed various purchase orders and sales invoices along with the emission reduction calculations to confirm that emission reductions were quantified for a period not to exceed 12 months based on the total amount of certified reclaimed HFC produced and the subsequent sale, title transfer or return to a refrigerant distributor, refrigerant wholesaler, or an end-user (either through direct sale, title transfer or return to an end user or through installation conducted via service technician) for use in refrigeration or air conditioning equipment.

Crediting Period: The crediting period for the activities were set for 15 years as required by the Methodology. The crediting period is listed in the GHG Plan as 13 January 2020 to 12 January 2035.

3.3 Project Boundary

3.3.1 Project Boundary and Procedures for Establishment

The GHG Plan contains a description of the physical boundary of the project activity, which is located at the Fielding Environmental facility at 3575 Mavis Road, Mississauga, ON L5C 1T7, Canada. This is the physical and geographic site where the recovered HFC refrigerant is reclaimed in the project scenario for use in equipment operations to replace refrigerant leaks or to charge newly manufactured refrigeration or air conditioning equipment. The audit team confirmed that the physical boundary during site visit activities.

The sources of GHG emissions within the project boundary is specifically recovered and reclaimed HFCs. There are no sinks or reservoirs within the project boundaries. This is the case for both the baseline and Project scenarios. SCS confirmed that only HFC-134a, R-410A, 407C, and R404A were included in the Project's evaluation of data and calculations, which is consistent with the applicable methodology. The following is a list of the applicable sources and associated equations noted for this project reporting period:

SSR		**Source Description**	**Gas**	**Included (I) or Excluded (E)**	**Justification**
4	Equipment Operations	Fossil fuel emissions from the operation of the refrigeration or A/C equipment or system	CO2	E	N/A
			CH4	E	N/A
			N2O	E	N/A
		HFC leaks from the operation of the refrigeration or A/C equipment or system or product	HFCs	I	Included in baseline emissions calculation (Equation 1)
5	Service Equipment	Fossil fuel emissions from servicing refrigeration or A/C equipment or system to replace leaked refrigerant	CO2	E	Outside of project boundaries.
			CH4	E	Outside of project boundaries.
			N2O	E	Outside of project boundaries.

		HFC emissions from servicing refrigeration or A/C equipment or system to replace leaked refrigerant	HFCs	I	Included in baseline emissions (Equation 1)
6	Equipment Disposal	Emissions from the Disposal of the equipment at end-of life	HFCs	I	N/A

3.4 Project-Specific Conformance to ACR Eligibility Criteria

The audit team reviewed the demonstration of conformance to each of the relevant eligibility criteria listed in the ACR Standard. The audit team confirmed the full conformance of the project with the relevant eligibility criteria. A more detailed assessment of the audit team's findings is provided below.

Actions Undertaken to Confirm Conformance to Eligibility Criteria		
Criterion	**ACR Requirement**	**Validation and Verification Activities**
Start Date: All Projects	Non-AFOLU Projects must be validated within 2 years of the project Start Date. AFOLU Projects must be validated within 3 years of the project Start Date. One exception applies to these timeframes: Projects using a newly approved methodology or a newly approved modification that expands the eligibility of a previously published methodology may submit it for listing with ACR within 10 years of the project Start Date. However, the date of listing submittal must be within 6 months of the methodology publication date, and the project must then be validated within 2 years of the listing	The project Start Date was 13 January 2020. This is the date of sale of the reclaimed HFC as confirmed by a sales invoice. Per the Errata & Clarifications for the Methodology published 5 May 2022, a project must be validated within 3 years of its start date if it occurs at a facility that has been visited during a successful validation and verification for another project of this same type and registered on ACR by the same Project Proponent. The Project occurs at a facility that was visited during the successful validation and verification of ACR Project 663 which is the same type and is registered on ACR by the same Project Proponent.

Start Date Definition: Non-AFOLU Projects	ACR defines the Start Date for all projects other than AFOLU as the date on which the project began to reduce GHG emissions against its baseline.	The Project start date was confirmed as 13 January 2020. SCS reviewed the Project's Reclaimed HFC inventory calculations, purchase records and most importantly the sales invoices of the recovered and reclaimed HFC to confirm the start date as 13 January 2020.
Minimum Project Term	The Minimum Project Term for specific project types is defined in the relevant ACR sector requirements and/or methodology. Project types with no risk of reversal after crediting have no required Minimum Project Term.	According to the methodology, there is no risk of reversal, therefore no minimum project term. Nonetheless, SCS confirmed the Project Proponent provided a timeline with a project term of 15 years, with annual monitoring, reporting and verification in the GHG Plan.
Crediting Period	The Crediting Period for non-AFOLU projects shall be 10 years.	Review of the GHG Plan confirmed that the crediting period is 15 years, as required given the project type. SCS confirmed the crediting period of fifteen years was indicated in Section H2 of the GHG plan. The reporting period for this verification is 13 January 2020 to 31 December 2020, which is within the 15-year crediting period.
Real	GHG reductions and/or removals shall result from an emission mitigation activity that has been conducted in accordance with an approved ACR Methodology and is verifiable. ACR will not credit a projected stream of offsets on an ex-ante basis.	The GHG emission reductions occurred after HFC refrigerants were reclaimed and transferred/sold to an eligible end-user.
Emission or Removal Origin (Direct Emissions)	The Project Proponent shall own, have control over, or document effective control over the GHG sources/sinks from which the emissions reductions or removals originate. If the Project Proponent does not own or control the GHG sources or sinks, it shall document that effective control exists over the GHG sources and/or sinks from which the reductions/ removals originate.	Fielding Environmental has control of the GHG sources from which the emission reductions originate. SCS confirmed Fielding owned the facility where HFCs were reclaimed and reviewed various purchase and sales records that conclude effective control over the GHG sources.
Emission or Removal Origin (Indirect Emissions)	For projects reducing or removing non-energy indirect emissions, the following requirement applies:	Not applicable; the project is not reducing or removing non-energy indirect emissions.

	The Project Proponent shall document that no other entity may claim GHG emission reductions or removals from the Project Activity (i.e., that no other entity may make an ownership claim to the emission reductions or removals for which credits are sought).	
Offset Title (All Projects)	The Project Proponent shall provide documentation and attestation of undisputed title to all offsets prior to registration. Title to offsets shall be clear, unique, and uncontested.	Fielding owns the facility and equipment where HFCs are reclaimed, and emission reductions are generated. Review of the GHG Plan confirmed Fielding Environmental holds and retains title to the HFC refrigerant and all environmental rights and benefits from purchase through reclamation until sale of the reclaimed gas for use in the Canadian refrigerant market. Fielding Environmental demonstrated the title to HFC material purchased via Purchase Order and return authorization forms through to sale and transfer via sales invoices. The title to all offsets is clear, unique, and uncontested. Fielding was confirmed as the Project Proponent and was responsible for calculating the Project emission reductions, developing the GHG Plan and listing the Project with ACR.
Additional	Every project shall use either an ACR-approved performance standard and pass a regulatory surplus test, or pass a three-pronged test of additionality in which the project must: 1. Exceed regulatory/legal requirements. 2. Go beyond common practice; and 3. Overcome at least one of three implementation barriers: institutional, financial, or technical.	SCS verified the project passes the regulatory surplus test and the methodology specific performance test (see Section 3.5 below for more details).
Regulatory Compliance	Projects must maintain material regulatory compliance. To do this, a regulatory body/bodies must deem that a project is not out of compliance at any point during a reporting period. Projects deemed to be out of compliance with regulatory requirements are not eligible to earn ERTs	SCS confirmed that the project met all relevant regulatory requirements (see Section 3.5 below for more details).

	during the period of non-compliance. Regulatory compliance violations related to administrative processes (e.g., missed application or reporting deadlines) or for issues unrelated to integrity of the GHG emissions reductions shall be treated on a case-by-case basis and may not disqualify a project from ERT issuance. Project Proponents are required to provide a regulatory compliance attestation to a verification body at each verification. This attestation must disclose all violations or other instances of non-compliance with laws, regulations, or other legally binding mandates directly related to Project Activities.	
Permanence (All Projects)	All projects must adhere to ongoing monitoring, reversal reporting, and compensation requirements as detailed in relevant methodologies and legally binding agreements (e.g., the ACR Reversal Risk Mitigation Agreement).	Not applicable; there is no risk of reversal or leakage for this project type. The GHG Plan asserts that emission reductions from the use of reclaimed HFC's are permanent by definition. Once HFC is reclaimed and sold back into the refrigerant market, the emissions are reduced as compared to the baseline scenario, and the emissions reduction cannot be reversed. Thus, SCS concludes the permanence of the offsets generated by this project is assured.
Net of Leakage	ACR requires Project Proponents to address, account for, and mitigate certain types of leakage, according to the relevant sector requirements and methodology conditions. Project Proponents must deduct leakage that reduces the GHG emissions reduction and/or removal benefit of a project in excess of any applicable threshold specified in the methodology.	Not applicable; there is no risk of reversal or leakage for this project type.
Independently Validated	ACR requires third-party validation of the GHG Project Plan by an accredited, ACR-approved VVB once during each Crediting Period and prior to issuance of ERTs.	The GHG Plan has been independently validated by SCS, an accredited, ACR-approved validation/verification body.
Independently Verified	Verification must be conducted by an accredited, ACR-approved VVB prior to any issuance of ERTs and at minimum specified intervals.	The Project has been independently verified by SCS, an accredited, ACR-approved validation/verification body.

Environmental And Community Assessments	ACR requires that all projects develop and disclose an impact assessment to ensure compliance with environmental and community safeguards best practices. Environmental and community impacts should be net positive, and projects must "do no harm" in terms of violating local, national, or international laws or regulations. Project Proponents must identify in the GHG Project Plan community and environmental impacts of their project(s). Projects shall also disclose and describe positive contributions as aligned with applicable sustainable development goals. Projects must describe the safeguard measures in place to avoid, mitigate, or compensate for potential negative impacts, and how such measures will be monitored, managed, and enforced. Project Proponents shall disclose in their Annual Attestations any negative environmental or community impacts or claims thereof and the appropriate mitigation measure.	SCS confirmed that the GHG Plan included an assessment of the potential community and environmental impacts due to the Project. There are no negative impacts identified and therefore no mitigation plan was necessary. The audit team agrees with the assertion by the Project Proponent that any community or environmental impacts associated with this Project would be net positive due to the focused project boundary and reduction of emissions. Lastly SCS confirmed the project disclosed positive contributions applicable to Sustainable Development Goals and noted SDG 9, 12 and 13 in the GHG Plan.

3.5 Demonstration of Additionality

The audit team reviewed the demonstration of additionality, as set out in the GHG Plan, and confirmed that the additionality requirements set out in the ACR Standard and Methodology have been met. A more detailed assessment of the audit team's findings is provided below.

3.5.1 Regulatory Surplus Test

According to the methodology, "Currently, there are no restrictions in the Canada or elsewhere in North America on the quantities of HFCs that can be produced, imported, or used. There are no requirements on the quantities of reclaimed HFC refrigerants that must be used for any application. Users are free to use virgin HFC, stockpiled HFC, or recycled or reclaimed HFC refrigerant in any amount of their choosing."

The Project reviewed the Ozone-depleting Substances and Halocarbon Alternatives Regulations (ODSHAR), made under the authority of the Canadian Environmental Protection Act, 1999, and enforceable on 29 December 2016. The regulations include provisions to phase down the consumption and production of HFCs in alignment with Canada's adoption of the Kigali Amendment to the Montreal Accord. The ODSHAR does not set use or production quotas of reclaimed HFC, nor the purchase of reclaimed HFC. The regulations neither create financial incentives to reclaim HFC. Even with the ODSHAR

imposing limits on HFC production and import, virgin HFC refrigerants are abundantly available and relatively inexpensive.

In addition, the Project noted Pollution Prevention (P2) plans are in place to manage and incentivize the safe recovery, transportation, and disposal via destruction of HFC refrigerants. However, there exists significant additional costs to process refrigerants back to virgin purity levels. The lack of incentives, and significant financial and technical barriers to reclamation have resulted in low supply and demand for reclaimed HFC refrigerants in Canada.

All regulatory requirements that apply to ODS refrigerants must be complied with as part of projects involving HFC refrigerants under this Methodology. The Ontario Environmental Protection Act (EPA) 1990, the Ozone Depleting Substances and Other Halocarbons Regulations (3 December 2010) require individuals handling and using ODS and halocarbons to possess certification in the use of refrigerants and refrigeration equipment. Fielding ensures that all employees handling and using refrigerants or refrigeration equipment possess ODS Certification following on-the-job training.

Fielding Environmental noted in the GHG plan that it follows all laws regarding the handling of refrigerants, all our refrigerant technicians that handle refrigerant are required to hold an ODP/ODS Certification, and all of their equipment that is used to process refrigerants follows all local, state and federal requirements. SCS confirmed the above by review of Fielding operator refrigerant handling certifications, laboratory procedures, and by the equipment notifications provided in conformance with EPA Reclaimer Checklist requirements.

Based on its review, SCS determined that the Project Proponent provided clear evidence in the GHG Project Plan that the GHG reduction activity is not required by any applicable and enforced federal, state, or local laws, regulations, ordinances, consent decrees, or other legal arrangements besides as noted above.

3.5.2 Performance Standard Test

A market adoption analysis laid out in Appendix A of the methodology was conducted for the relevant HFC refrigerant sectors and segments. Review of US EPA's reclamation data indicates that the sectors and segments listed in Table 1 of the Methodology have a low market adoption rate for using certified reclaimed HFCs. Therefore, project activities within these sectors and segments automatically qualify for offset credit creation under this Methodology. In addition, the GHG Plan noted that although data on the Canadian use of reclaimed HFC refrigerants are not published regularly, industry participation in reclamation activity is minimal (two reclaimers supply the vast majority of reclaimed HFC in Canada, one of whom is the Proponent). This suggests there is a low adoption rate for reclaimed HFC in Canada. Therefore, project activities within these sectors and segments qualify for offset credit creation under the Methodology.

3.5.3 Common Practice Test

As the Methodology employs as Performance Standard test, Common Practice is not required to be reviewed as part of the Methodology.

3.5.4 Implementation Barriers Test

As the Methodology employs as Performance Standard test, Implementation Barriers Test is not required to be reviewed as part of the Methodology.

3.5.5 Regulatory Compliance

SCS confirmed the Project provided an attestation of regulatory compliance in the submitted Monitoring Report for the reporting period. SCS conducted an interview with Project personnel regarding the compliance status of the Project and confirmed Fielding had not received any Notices of Violation for the reporting period. SCS reviewed a compliance inspection report and an audit by a third party and found no material violations noted. Fielding is not an EPA certified Reclaimer as EPA does not have jurisdiction in Canada. However, SCS confirmed Fielding did provide the EPA Certified Refrigerant Reclaimer checklist and associated documents as required by a Project deviation from ACR. SCS confirmed the Project met the EPA Certified Refrigerant Reclaimer Checklist requirements and documentation. Lastly, SCS reviewed regulatory permits and submittals regarding the amount of subject to the Reclamation facility. Based on this review, SCS concluded that Fielding Environmental facility was compliant with the refrigerant handling and facility reporting requirements that govern their operations.

3.6 Processes for Emission Reductions/Removal Enhancements Quantification

3.6.1 Quantification of the Baseline Scenario

The methodology defines the baseline scenario as the amount of emissions that would take place without the use of certified reclaimed HFCs. The Baseline is equal to the total amount of reclaimed HFC refrigerant produced and the subsequent sale, title transfer or return to a refrigerant distributor, refrigerant wholesaler, or an end-user for use in refrigeration or air conditioning equipment during the reporting period. In the absence of the project, most of the refrigerant used to recharge the system would have come from virgin HFC production, and some would come from HFCs that would normally be reclaimed.

The equations used to calculate the baseline emissions are the following:

$$\mathbf{BE_{HFC_{rp}}} = \sum_{\mathbf{n}}^{\mathbf{y}} [(\mathbf{VR_{HFC,j,_{rp}}} \times \mathbf{GWP_{HFC,j}})] \times (\mathbf{1} - \mathbf{RR_{BL}}) \div \mathbf{1000}$$

Where:
$BEHFCrp$ = Baseline emissions during the reporting period (tonnes CO2e)

$VRHFC,j,rp$ = Total quantity of virgin HFC refrigerant *j* used to recharge equipment during the reporting period (kgs), derived from the quantity of monitored certified reclaimed HFC refrigerant that is documented according to the procedures in Sec. 3.1. and Sec. 5
$GWPHFC,j$ = The global warming potential of HFC refrigerant *j* (see Table 4 in Methodology)
$RRBL$ = Baseline Refrigerant Reclamation Rate (% per year)

All of the data used for the baseline calculations above was made available to the audit team, and SCS confirmed the numbers by review of hard copies of the HFC production reports and HFC consumption data. The audit team reproduced the Project Proponent's calculations and verified their accuracy based on the underlying data.

SCS concludes that the GHG Project Plan sufficiently assessed the baseline scenario and that the scenario is relevant, complete, consistent, accurate, transparent, and conservative.

3.6.2 Quantification of Project Emissions

As discussed above in the ACR Methodology, by using previously used, reclaimed HFC refrigerants, project participants are displacing new production of virgin HFC. In this Methodology, any project related emissions from using reclaimed refrigerant, for example, from transport of certified reclaimed HFCs, are considered negligible and outside the project boundary. As a result, project activity emissions can be disregarded.

3.6.3 Quantification of Emissions Reductions

Emission reductions are calculated as follows:

$$ER_{rp} = BE_{HFC_{rp}}$$

Where:
ERrp = Project emission reductions during reporting period (tonnes CO2e)
$BEHFCrp$ = Baseline emissions of HFC refrigerant during reporting period (tonnes CO2e)

SCS concludes that the GHG Project Plan sufficiently assessed the emission reductions and calculated them accurately and correctly.

3.6.4 Data Management Systems

SCS found the management system for the Project was effective as it is Fielding Environmental's core business operations to manage and reclaim gases. During the site visit and interviews with project personnel demonstrated that Fielding Environmental employs a robust internal system for tracking reclaimed HFC production and HFC transactions. Fielding employs an electronic tracking system for all refrigerants entering the facility via a bar code system. The system tracks refrigerant containers as they

go through the various processes starting with purchasing or return authorizations of empty containers, receiving, storage, testing, reclamation, and sale. Refrigerant shipments are tracked via return authorizations and through Bill of ladings by Fielding and third party providers. Weigh scales are used to record incoming weights of HFC containers and are quarterly calibrated. All data is reviewed through Fielding accounting and inventory control practices and measures by the facility and third party accounting firms. The management system is mostly automated and appears to be effective.

3.6.5 Monitoring and QA/QC Procedures

The GHG Plan section D notes the required monitoring parameters required to be tracked by the Project. In addition, the Monitoring Report provides evidence of the monitoring plan in detail. The monitoring parameters and the quantification approach employed by the Project Proponent in the baseline and project scenarios conform to the parameters and quantification methods required by the Methodology in Section 5.2.1.

Fielding monitored each parameter throughout the reporting period, and the resulting data was subsequently provided to the audit team. The data parameters that were monitored for this Project by the Project Proponents are listed below:

Data or Parameter Monitored	$VRHFC,j,rp$
Unit of Measurement	kg
Description	Total quantity of virgin HFC refrigerant j that would have been used to recharge equipment during the reporting period (kgs), derived from the quantity of monitored certified reclaimed
Source of Data	Reclaimer weighs the individual containers of reclaimed HFC refrigerant using calibrated weight scales
Measurement Frequency	Determined once for each project (which consists only of one reporting period)

SCS verified the values of the data monitored for each HFC for the project are as follows:

Refrigerant Type	**Annual Consumption (kgs)**	**Global Warming Potential**	**Baseline Reclamation Rate**
HFC-134a	11,923.79	1,430	2%

R-410a	22,555.99	3,922	2%
R-404a	2,536.58	2,088	2%
R407c	4,651.00	1,774	2%

SCS confirmed the weigh scales used were routinely calibrated as part of the QA/QC process. In addition, SCS determined that the Project Proponent sufficiently monitored the required chain-of-custody, points of origin, quantities of HFC, types of HFC, through the reclamation process and laboratory analysis to final sales of reclaimed HFC as specified for the various volumes of material received.

3.7 Analysis of the Quantification Methodologies and Applicable Data Sets and Sources

The audit team assessed the Project Proponent's emission reduction calculation inputs and procedures to convert the raw inventory data into emission reduction estimates. This review included a detailed look at the Project's data aggregation and processing procedures, recordkeeping and data storage, and the quality control and assurance procedures. Additionally, the audit team conducted in person interviews with relevant personnel involved in these activities.

The audit team confirmed the total amount of HFC (kgs) recovered and reclaimed by the project proponent during the monitoring period. Fielding Environmental provided a detailed summary report for each HFC and back up documentation that included the date HFC acquired, the number, size of container, the quantity and purity of HFC reclaimed, customer and temporal information, Point of Origin (POO) documentation, Bills of Ladings, inventory reports, laboratory analysis results and sales and packaging records. These documents supported the quantity of HFC purchased, reclaimed, and sold for use in refrigeration or air conditioning equipment during the reporting period.

Lastly, the audit team verified that the Project Proponent used the appropriate Baseline Reclamation Rate and Global Warming Potential as noted in the methodology to calculate total emission reductions, which is adherent to the ACR Methodology. The team recalculated the final emission reductions and confirmed that they are without material discrepancy.

3.8 Basis of Data and Information Supporting the GHG Assertion

The following table indicates whether the data and information supporting the GHG assertion were based on assumptions and industry defaults, future projections, and/or actual historical records.

Assumptions and Industry Defaults	☐
Future Projections	☐
Actual Historical Records	☒

3.9 Leakage Assessment

There is no leakage for the Project type.

3.10 Methodology Deviations

There were 3 methodology deviations reviewed for this reporting period.

1. **AHRI Refrigerant Testing Laboratory Certification:** Reclaimed HFC refrigerants in the project are tested to the AHRI 700-2016 standards at the proponent's refrigerant testing laboratory. The Fielding laboratory does not possess AHRI RTL Certification. The Proponent has submitted a Project Deviation for this requirement, per Section 6.D of the Standard, which was approved by the ACR on 25 April 2022.

4 Validation Conclusion

SCS confirms that the GHG Plan for Fielding Environmental HFC Reclamation Offset Project - 2020 conforms to the validation criteria for projects as set out in the ACR Standard Version 7.0, and the Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed HFC Refrigerants, Propellants, and Fire Suppressants Version 2.0 (April 2022). No qualifications or limitations exist with respect to the validation opinion reached by the audit team.

5 Verification Conclusion

The audit team affirms with a reasonable level of assurance that the Fielding Environmental HFC Reclamation Offset Project - 2020 has been designed and implemented in accordance with the verification criteria, as set out in the documents referenced in Section 1.2 above.

On the basis of the information made available SCS and the analyses completed during the verification, SCS was able to reach a positive opinion, with a reasonable level of assurance, that the emission reductions represented by the project proponent during the monitoring period of 13 January 2020 – 31 December 2020 are free from material misstatement.

Annual Emission Reduction in Metric Tons (tCO2e) 13 January 2020 – 31 December 2020			
HFC	**Baseline Emissions (tCO2e)**	**Project Emissions (tCO2e)**	**Net GHG Emission Reductions (tCO2e)**
134a	16,709	0	16,709
R404A	9,749	0	9,749
R410A	46,154	0	46,154
R407C	8,085	0	8,085
Total Emissions	80,697	0	80,697

Lead Auditor Approval	 Tina Sentner, 17 April 2023
Internal Reviewer Approval	 Carolin Judd, 17 April 2023

Appendix A: List of Findings

Please see Section 2.5 above for a description of the findings issuance process and the categories of findings issued. It should be noted that all language under "Project Personnel Response" is a verbatim transcription of responses provided to the findings by project personnel.

Validation Under The American Carbon Registry (ACR)

List of Findings

Project: Fielding Environmental HFC Reclamation Offset Project-2020

Reporting Period: N/A

NCR 1 Dated 11 Aug 2022
Standard Reference: "ACR Standard v7.0, Ch. 6, Sec B
ACR Template for GHG Project Plans

Methodology, section 2.1 GEOGRAPHIC BOUNDARY
Document Reference: Fielding_HFC_Rec_GHGPP_2020_V1.0_2022-05-19

Finding: In section B4: the GHG plan table 7 : The only SSRs included in the project is SSR4 and SSR5: HFC leaks from the operation of the refrigeration or A/C equipment or system or product. This is inconsistent with the delineation of the project boundary in the methodology section 2.1.
Project Personnel Response: Corrected
Auditor Response: The plan has been revised to reflect the required SSRs in version 2.0 of the methodology. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 2 Dated 11 Aug 2022
Standard Reference: "ACR Standard v7.0, Ch. 6, Sec B
ACR Template for GHG Project Plans

Document Reference: Fielding_HFC_Rec_GHGPP_2020_V1.0_2022-05-19

Fielding_HFC_Rec_MR_2020_V1.0_2022-05-19
Finding: Please provide any regulatory inspection, audits or Notice of Violations conducted /received in 2020 (such as Transportation of Dangerous Goods inspections and the RMC Audit for 2020.) Verifier previously received confirmation for 2019 but not 2020.
Project Personnel Response: Provided
Auditor Response: RMC audit provided from 2020- which notes the facility is in compliance.
Per email, no violations were received by the facility.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 3 Dated 17 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver. 1.1 Sept 2018

Section 1.3
Document Reference: Fielding_HFC_Rec_GHGPP_2020_V1.0_2022-05-19
Finding: The methodology states: "A reporting period begins on the date that the initial volume of certified reclaimed HFC is sold, title transferred, or returned to a refrigerant distributor, refrigerant wholesaler, or and end-user (either through direct sale, title transfer or return to an end user or through installation conducted via service technician) for use in refrigeration or air conditioning equipment. "

The Reporting Start Date is stated in the GHG Plan as January 13, 2020.

1. Please provide evidence of the Project reporting period start- i.e.. The reporting period time frame when reclaimed HFC is first sold for use in refrigeration or air conditioning equipment. Include a reclamation package through to sales for January 13, 2020.

Project Personnel Response: INV2067385 provided showing a date of January 13, 2020
Auditor Response: Evidence of start date for R134a, 407c and 401 a received from invoice dated 1/13/2020. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 4 Dated 11 Aug 2022
Standard Reference: EPA Reclaimer Checklist

Document Reference: EPA Certified Reclaimer Checklist_Fielding
Finding: Per the methodology, the project must meet the EPA Reclaimer checklist requirements. Please provide the following:

1. Checklist Item #7 states: "Certification that no more than 1.5 percent of the refrigerant will be released during the reclamation process." It was observed in the file "EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020" Tabs "Output Summary" and "Recover Reclaim Batch Tracker -Colum L-N" that there is a loss noted for the reclaim of material generally in the realm of 5%. Please explain how this meets the EPA reclaimer checklist requirements.

2. Checklist Item #10 states: "Acknowledgment that reclaimers must maintain records of the quantity of material sent to them for reclamation by refrigerant type, the mass of refrigerant reclaimed by refrigerant type, and the mass of waste products. Reclaimers must report this information to EPA annually by February 1 of the next year." Please provide report/ evidence of totals for the 2020 reporting period.

Project Personnel Response: 1) Comparing this value with the benchmark of 1.5% is not a good comparison. The difference between the Net vs what is passed into inventory constitutes a quantity of refrigerant, oil and contaminants. Historically, each cylinder contains oil/moisture making up an average of 5% of the net weight.

2) Total material reclaimed in year 2020 - 63,575.38kg. Mass of waste to follow (see e-mail)
Auditor Response: 1. Response accepted. Email from Fielding further explains the that historically each cylinder contains oil/moisture making up 5% of net contents received. Some cylinders may have more oil/moisture, some less… on average 5% net contents of the cylinders represent oil/moisture. Our processing logs calculates the amount of kg processed to be the net contents less 5%. Verifier notes the loss includes oil and water. Issue closed.

2. Email received from Fielding noting the amounts for each HFC reclaimed in 2020 with the total as noted. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 5 Dated 11 Aug 2020
Standard Reference: Internal SOP
Document Reference: Internal SOP observed during site visit
Finding: Please provide the Internal Standard operating procedure, authored by John Bonz, as observed during the site visit.
Project Personnel Response: Provided
Auditor Response: Received the SOP. No further questions. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 6 Dated 18 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: Fielding_HFC_Rec_GHGPP_2020_V1.0_2022-05-19

Sec. D
Finding: Please provide the 2020 quarterly lab calibration records for the :
1. Mettler Toledo Scales
2. Ohaus scales
3. GC instruments (noted calibration every 6 months)

Project Personnel Response: Fielding was only able to do calibrations once during 2020 due to COVID; provided
Auditor Response: The 2020 calibration record from Every scale notes these were not able to be located during the 2020 calibration. The Mettler Toledo calibration provided for first quarter 2021 shows scale was within tolerance . Is there a calibration in 2020 or 2021 for the Ohaus and GC?
Project Personnel Response 2: There is one scale calibration in 2020 due to Covid. It has been provided in the Missing Information folder > Calibrations folder on Dropbox.
In terms of GC, the original GC methods were made and calibrated long ago, most in 2011 when Fielding got their new GC. Before the Agilent 7890 GC they ran on a varian so the GC's were calibrated long before that.
Once calibrated they then do their verifications to ensure the GC is still performing properly. If a column starts to go bad, they see poor peak symmetry, loss of sensitivity, etc. Fielding has made this RMC standard with several components. Fielding checks results and overall chromatogram to confirm. The GC Method is such calibrated and I have uploaded the data for the GC which shows components and essentially RF (Response Factors).
Auditor Response 2: Calibration log provided for the GCs during March and October 2020, once in 2021 and again on 11.22.2022. Issue closed.

Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 7 Dated 18 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: Fielding_HFC_Rec_GHGPP_2020_V1.0_2022-05-19

Fielding_HFC_Rec_MR_2020_V1.0_2022-05-19
Finding: The monitoring report notes that the scales are to be calibrated quarterly, however, the scales were only calibrated one quarter in 2020.

1. There seems to be discrepancy between calibration schedules noted for the scales. The calibration reports from the third party , " Every Scale", on May 1, 2020 notes scale calibrations annually or semi-annually. The GHG plan section D notes the scales will be calibrated according to MFG requirements in Appendix A, which states quarterly. Please clarify the scale calibration frequency required by MFG and correct as necessary in the GHG Plan and Monitoring report.

2. If based on the review above, the Project has deviated from the monitoring plan noted in the monitoring report and potentially the GHG Plan as noted in Appendix A for calibration. Please clarify why this is not listed in the project deviation section of the monitoring report section, with justification of conservativeness and approval by ACR as applicable.
Project Personnel Response: 1-Calibrations are done quarterly
2-As found results in Jan 2021 shows scales to be in good working order since last time they were calibrated in May 2020, thus, demonstrating conservativeness and accuracy of the measurements made by the scale. Explanation of this deviation has been documented in Section V(2). I don't believe this constitutes as a Methodology Deviation, which is what is supposed to be included in Section 3, as the Methodology does not prescribe a frequency for calibration.
Auditor Response: 1. Response accepted, email confirms they are calibrated quarterly from Fielding. Issue closed.

2. Scales were only calibrated once is 2020 due to Covid restrictions. Verifier confirmed first quarter 2021 calibrations noted scales were in tolerance and had not drifted. As such, verifier concurs scales were reasonably assured to be operating within tolerances and recorded weights of HFC are accurate. Lastly, there is no calibration frequency in the methodology and the issue was noted in the monitoring report in section V2 which is reasonable. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 8 Dated 22 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020
Finding: There are three shipments on the tab "RECOVER RECLAIM BATCH TRACKER" where the Refrigerant blend Code is blank for a total of 119 net kg of refrigerant. This doesn't have a material impact on the emissions calculations, however, it does raise the question of why this material is not considered ineligible?
Project Personnel Response: Client confirms that this wasn't recorded properly, so the edited spreadsheet has been modified to correct the error. E-mail provided
Auditor Response: Email from Fielding provided missing information that was not transferred correctly. Is there an edited spreadsheet?
Project Personnel Response 2: see provided.
Auditor Response 2: Received updated sheet. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 9 Dated 23 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020

ORD2067642 & ORD2069690 msg
Greetham RRC's for Arkema msg
Finding: The following ARKEMA issues were noted for containers >500lbs.

1. Order #2067642 and ORD2069690 were noted in the back up documentation to be covered by the Greetham letter for their aggregation by Greetham for Arkema.
a. these orders are not listed as aggregated in column x of the >500 lb GRW Cylinder Data tab.
b. these orders reflect a different address then the RMA back up documentation provided?

2. In addition, the email from Greetham for Arkema processed containers: the email indicated 19,440, RRCs were processed for 2020. At 0.4 kgs/RRC (as noted in the original letter from Greetham) this equals 7,776 kgs of HFC material. However, the project received from Greetham for Arkema about 8,969.70 kgs of HFC that is classified as aggregated and 2,586 kgs of material not classified for the orders noted above. Therefore it doesn't appear that the email covers the total for 2020.

Project Personnel Response: 1a) Corrected
b) The address is incorrect, e-mail provided to clarify
2) The estimate provided by Greetham of 0.4kgs/RRC is a high-level estimate. It would be difficult to apply this average weight /RRC to the total amount of RRCs processed and expect that it would line up exactly with what is reflected in the raw data.
Auditor Response: 1a. Review spreadsheet
1b. Email notes Both ORD2067642 and ORD2069690 were entered in their system back in 2020 with the incorrect shipping address. Both returns came from Greetham Industries on their behalf.
The 2 RA requests attached as evidence were reviewed and confirmed. Issue closed.

2. Response not accepted. Greetham Letter is pretty specific and based on the email only covers ~7,776 kgs. Total submitted in this project is 11,556 kgs which is roughly 48% more than what Greetham states provided. This is more than an acceptable estimation error. Please provide evidence from Greetham that explains this material is covered by their letter or the estimation varies, otherwise remove excess material.
Project Personnel Response 2: Email from Greetham dated 1/22/2022

Assertion that Greetham 0.4 estimate is a high-level estimate has been provided in Missing Information folder > Greetham Assertion
Auditor Response 2: Email provided as noted from Greetham (file: 2214_001) references Honeywell cylinders and does not mention Arkema for which this finding is referencing. There is a significant difference between what was noted provided and this email does not address the difference or the correct client (Arkema). Please review finding.
Project Personnel Response 3: Updated letter provided from Greetham titled "Arkema_Letter" after confirmation of the high level estimate for Arkema cyclinders has been uploaded to the Dropbox folder NIR9.

Auditor Response 3: Letter dated Jan 30, 2023 notes that the estimate for how much provided from Greetham for Arkema is an high level estimate only . Greetham material is entered from a Return authorization which notes the totals received so this is acceptable. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 10 Dated 23 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020
Finding: For the > 500 lbs. for Honeywell, consolidated by Greetham, a letter was provided in previous years to support the amount of heels processed by Greetham, however, there is no back up data provided from Greetham to support the aggregation. Please explain.
Project Personnel Response: Closed as per e-mail correspondence
Auditor Response: Received email from Honeywell supporting Greetham consolidation. No further issue.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 11 Dated 24 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020
Finding: Section 5.2 of the methodology requires specific Point of origin information depending on weight of HFC recovery techniques (<500 lbs., > 500 lbs., aggregation, etc..) In addition, this section also requires documentation on tracking HFC containers used for transportation, type of HFC, quantity of HFC reclaimed, amount of contaminates removed during the reclamation process, and documentation reclaimed HFC meets AHRI standards.

Please provide the complete monitoring back up records as required by the protocol for the following Order numbers as referenced from the file : EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020 are selected for sampling:

1. ORD2065041
2. ORD2067642
3. ORD2069690
4. ORD2066219
5. ORD2062134
6. ORD2066735
7. ORD2065804
8. ORD2062214
9. ORD2064702
10. ORD2065484
11. ORD2067914

note: these order numbers apply to multiple HFCs blends
Project Personnel Response: Provided
Auditor Response: No data provided for analysis or material movement. Please provide.
Project Personnel Response 2:
Auditor Response 2: Provided; Reviewed the sample of order numbers provided. The Sampled dated included review of
1. POO,
2. BOLs,
3. Jack database printouts with date received, date processed, HFC blend, HFC quantity, HFC purity, and customer information as required by the protocol,
4. Lab analysis results conducted to AHRI 700 standards
5. Material movement showing material reclaimed moved into inventory.

See further finding 14 below. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 12 Dated 24 Aug 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: EDITED_FOR_IMPORT_TO_CALC_HFCs RECLAIMED REPORTING PERIOD 2020
Finding: For the sale of HFCS, and title transfer, please provide the following invoices as noted in the calculator tab: Ref_refrig sales 2020 as selected for sampling:

1. INV2067385
2. INV2067600
3. INV2067738
4. INV2068014
5. INV2068187
6. INV2068679
7. INV2069409
8. INV2069512
9. INV2070129
10. INV2070455
11. INV2071032
12. INV2071719
13. INV2072344
14. INV2072588

Project Personnel Response: Provided
Auditor Response: Invoices reviewed for sales documentation. No discrepancies noted. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 13 Dated 28 Nov 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: Lab analysis and 410 a and Material movement worksheet
Finding: The following issues were noted for Laboratory analysis and Material Movement reports :

1. 410a: For Parent batch ID 00012047, lab analysis 05/26/2020: Lab analysis states tank ID 309 was sampled, where MM states tank 301 was the tank this material was stored? Please clarify?

2. 410a: For parent batch ID 00012195, LAB ANALYSIS - 07-07-2020: lab analysis indicates moisture did not pass. Please clarify and provide evidence batch passed analysis.

3. 410a: For ID 00011735, the MM sheet notes 1975.90 reclaimed material passed into inventory however the calculator sheet REF-Batch passed notes 2,402 passed into inventory. Please clarify the discrepancy.

Project Personnel Response: 1. According to the Summary page of the R410A, batch ID #00012047 has the lab analysis dated 06/08/2020, not 05/26/2020. The lab analysis dated 06/08/2020 indicates tank ID 310.

2. This was an oversight. The batch was off-spec as of July 7th. The batch was transferred from tank 301 on July 16th to ISO EURU 5340235, containing higher purity material. The ISO was then circulated and resampled. The sample passed (see attached document titled “LAB ANALYSIS -07-16-2020 – PASSED ANALYSIS FOR BATCH 00012195.pdf” and “Batch 00012195 Refrigerant Material Movement Tab Revised.xlsx”). The quantity of processed material in 00012195 batch was added to Dynamics as of July 16th when it passed in the ISO.

3. Still waiting for clarification. Will provide ASAP.
Auditor Response: 1. Verifier reviewed incorrect batch analysis. No issues noted with correct analysis. Issue closed.

2. Batch movement report confirmed. New batch analysis confirmed passed. Issue closed.

3. Waiting
Project Personnel Response 2: 3. See attached word document titled "NIR 13 - Part 3.doc" uploaded to Fielding VY 2020 > NIR 13 dropbox folder.
Auditor Response 2: 3. Material movement extended report notes that total passed into inventory as processed is 2402. The 1975.9 portion was an incorrect calculation in Dynamics as 456kg of vapor were still in the tank 309?. The response is otherwise accepted. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 14 Dated 28 Nov 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: ORD2065484 - BILL OF LADING
ORD2065484 - EXPORT FILE FROM JACK
ORD2065484 - RA FORM FROM CUSTOMER
Finding: The following issues were noted for Purchase Order/ RA#: ORD2065484

1. RA says material shipped from 765 Av. Godin, Quebec, QC, G7A5G3 however, BOL states different address. Please clarify?

2. Spreadsheet indicates this is a Single Source from Johnson controls. It is not clear if this material was recovered by service technicians in individual containers of 500 lbs. or greater or in less than 500 lbs. and aggerated with other HFCs. Please provide evidence of aggregation, otherwise, provide the additional POO documentation as noted in the protocol for single source from individual containers over 500 lbs. gross weight or more such as:
-Facility name and address where HFC was recovered;
- Equipment/product (including, if available, manufacturer, model number, and serial number; if unavailable, a description of the equipment/product) from which HFC was extracted;
- Date(s) of recovery;
- The cylinder number, gross weight, and net weight of each container received by the EPA-certified (or equivalent for Canada and Mexico) reclaimer;
- Date(s) received by the EPA-certified (or equivalent for Canada and Mexico) reclaimer;
- Attestation from EPA-certified (or equivalent for Canada and Mexico) reclaimer regarding the source of the HFC that is reclaimed. Specifically, this attestation must document whether the reclaimer has previously obtained recovered HFC from the source and, if so, the dates on which that HFC was acquired; and
- Chain of custody and ownership of the recovered HFC must be demonstrated from the point of origin through the delivery of recovered HFC to the EPA-certified (or equivalent for Canada and Mexico) reclaimer. The following information must be provided to track chain of custody:
 Names and addresses for all persons/entities buying and selling the recovered HFC;
 The quantity of HFC purchased/sold at each transaction.

See page 25-26 of Protocol version 2.

Project Personnel Response: 1. With reference to the shipped address being different from the BOL. Fielding enter the shipped from address as indicated by the customer on the Return Authorization form they submit to them. (see PDF attached in NIR 14 folder). Where the shipper physically ships from is out of their control. They do not update their ship address on their documents to match the physical BOL unless instructed to by the customer. In this case the shipper indicated the matching RA # on the BOL to ensure they were matching the cylinders to the correct order.

2. All points in this section were addressed in the worksheet (titled, "R134a RECLAIM BATCHES PASSED - 2020.xlsx") submitted on the tab called "500KG PLUS". You may have this spreadsheet from JJ or Andre and it has been used for all other years we have submitted information on. Column V indicates that Scenario 2 applies to this order (see definition provided to us in row 2 of that tab). If you scroll to the right to column AJ, this will give the information we collected on the shipment. Cylinder number, dates and weights are indicated on this tab in columns F thru to Q. I have attached the worksheet again and have saved it to the tab containing the information, see rows 12 & 13.
Auditor Response: 1. Understand now that this is a single source material and the address on the BOL is from where the HFC was first removed. This is acceptable . Issue closed.

2. For this project, we did not receive this spreadsheet with this information for single source from either Andre or JJ. Appreciate the additional information however, Is there documentation from Johnson controls to support the entries in the spreadsheet? In particular:

- Equipment/product (including, if available, manufacturer, model number, and serial number; if unavailable, a description of the equipment/product) from which HFC was extracted;

- Date(s) of recovery;

- Chain of custody of ownership > meaning is there paperwork showing Olin -Martin Chevalier sold to Johnson Controls or did they sell directly to Fielding?

Project Personnel Response 2: 2. Johnson Controls is the customer, and Fielding only deals with them and not Johnson Controls' customer.
Please find uploaded in Dropbox under NIR 14 two email exchanges Fielding has had with Johnson Controls to collect the information provided in the worksheet (titled "RE Further Information Requested on Half Ton Shipments Received in 2019 2020 FEILDING ENVIRO 1" and "RE Further Information Requested on Half Ton Shipments Received in 2019 2020 FEILDING ENVIRO 2").
This is all the information Fielding has on Johnson Controls' collection submitted to them.

Auditor Response 2: 2. Email provided confirms the following:
- Equipment/product (including, if available, manufacturer, model number, and serial number; if unavailable, a description of the equipment/product) from which HFC was extracted;
- Date(s) of recovery;
- The Jack report notes the cylinder number, gross weight, and net weight of each container received by the reclaimer;
- The Jack report notes the Date(s) received by the reclaimer;
-Attestation from Johnson email noted no HFC previously recovered from this site. The spreadsheet notes the same for the Reclaimer.
- Chain of custody of ownership from Johnson Controls to Fielding noted via the RA form. The BOL notes Chain of Custody from Olin to Fielding directly.

a. Is there anything additional for ownership between these two entities (work order, PO, etc...)? I ask as The column AP is not completed in the spreadsheet "R134a RECLAIM BATCHES PASSED-2020".

Project Personnel Response 3: Column AP was not entered as the worksheet implies that entering that column is based on the answer to the question for column AN. If column AP is not directly related to column AN then the answer is YES. Fielding confirms that Johnson Control is a contractor and is Fielding's customer, and that Johnson Control did the work for their customer Olin Becancour. It is not required for Fielding to get a work order or PO# between their customer (Johnson Control) and Johnson Control's customer (Olin Becancour).
Auditor Response 3: Response acceptable. The email from Johnson controls, the BOL and Jack reports all support the chain of custody and ownership.

Please note, for future single source HFC material that Fielding wants to include in a project, it is required by the methodology to get chain of custody and evidence of ownership from point of origin throughout the chain of custody and when the material switches ownership. However Fielding obtains that information from their customers is up to them.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 15 Dated 29 Nov 2022
Standard Reference: Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring
Document Reference: Edited for Import to Calc HFCS Reclaimed Reporting Period 2020

Finding: In the calculator tab "REF Batches Passed", column J,

The Project is calculating the difference between Net kg received (quantity received at login) vs. what passed into inventory (this appears to be from Material movement sheets that show what was reclaimed).

1. Please explain why the calculator is comparing net kg a(eligible quantity received at login) instead of comparing quantity eligible after losses (as noted in Output table in column D of the Edited for Import to Calc HFCS Reclaimed Reporting Period 2020) to what is what passed into inventory?

Project Personnel Response: The quantity that is passed into inventory in the calculator is after losses, because it's what's coming from the materials movement worksheet. Then, we have the percentages of eligible portions of batch used to determine the portion of batch eligible because they meet the MRV requirements. We are already taking the net value (column B) minus the difference between the net and amount processed (column D). Therefore when taking column B and subtracting column D, you get the actual eligible batch quantity (which is then multiplied by the % eligible portion of the batch).
Auditor Response: Response acceptable. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 16 Dated 2 Dec 2022
Standard Reference: ACR Standard 7.0
Monitoring report template
Document Reference: Fielding_HFC_Rec_MR_2020_V1.0_2022-05-19
Finding: The following issues were noted for the monitoring report:
1. Section III: Project Details, item 3: A project deviation is mentioned submitted and approved by ACR for laboratory testing of the HFCs. Please provide deviation and approval by ACR for this project.

2. Section V: Project Monitoring , item 404 a- the value entered in kg is 2,538.58 kg however the calculator notes the total weight as 2,536.58 kg. Please correct.

3. Section VIII: Verification: The dates of the remote site visit, deviation request and the reporting period are incorrect. Please update.

4. section VI: Item 5: The net emission reductions do not match the total revised ERCs. Please correct.
Project Personnel Response: 1. The deviation has been uploaded titled "ACR 760 Fielding ACR AHRI Deviation Request_APPROVED.pdf"
2. The value has been corrected in the MR V1.1.
3. The dates have been corrected in the MR V1.1.
Auditor Response: 1. Received approved deviation for this reporting period. Issue closed.

2. Value corrected for 404a. Issue closed.

3. Requested updates confirmed. Issue closed

4. Final version of Monitoring report all issues corrected v1.3. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 17 Dated 17 Jan 2022
Standard Reference: "Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring"
Document Reference: R134A RECLAIM BATCHES PASSED 2020
Finding: In reference to the file R134A RECLAIM BATCHES PASSED 2020 ; it does not provide all the documentation required in the protocol section 5.2 for the single source greater of HFC than 500 lbs. as noted in:

ORD2066707- CASH ACCOUNT - Public Services and Procurement Canada . or

Please provide all the required documentation (same as NIR 14) or remove ineligible refrigerant from calculations.
Project Personnel Response: The spreadsheet has been updated and reuploaded in Dropbox folder NIR17 titled "R134a RECLAIM BATCHES PASSED - 2020_V1.1.xlsx"
Auditor Response: Received the updated worksheet thank you. Please provide the evidence as requested to support this order.
Project Personnel Response 2: The supporting documents requested have been uploaded to NIR 17.
Auditor Response 2: Client provided the following:
Email provided confirms the following:
- Equipment/product (including, if available, manufacturer, model number, and serial number; if unavailable, a description of the equipment/product) from which HFC was extracted;
- Date(s) of recovery;
- The Jack report notes the cylinder number, gross weight, and net weight of each container received by the reclaimer;
- The Jack report notes the Date(s) received by the reclaimer;
-Attestation from noted no HFC previously recovered from this site. The spreadsheet notes the same for the Reclaimer.
- Chain of custody of ownership from client to Fielding noted via the RA form. The BOL notes Chain of Custody from client to Fielding directly.
Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 18 Dated 28 Jan 2023
Standard Reference: "Methodology for the Quantification, Monitoring , Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from Certified Reclaimed Refrigerants ver.2.0

Section 5.2- Monitoring"
Document Reference: R134A sales
Finding: For R134 sales:
The protocol states in section 4.1 Baseline emissions "This is the amount of baseline emissions that would take place without the use of certified re-claimed HFCs. It is equal to the total amount of reclaimed HFCs produced and the subsequent sale, title transfer or return to a distributor, wholesaler, or an end-user (either through direct sale, title transfer or return to an end user or through installation conducted via service technician) for use in refrigeration, air conditioning, aerosol (propellant), or fire suppression equipment during the reporting period.""

The Reclaim batches tab of the calculation tool notes 5,208.85 kgs was reclaimed and passed into inventory on October 12, 2020. However, The data entry tab and the total sales for R134 note only 285.6 kgs of R134a was subsequently sold from Oct-Dec Therefore it appears only 285.6 kgs of R134A is eligible.
Project Personnel Response: This has been updated to include only the 285.60 kgs of R134A eligible in the reclaimed batches tab of the calculation. "Fielding_HFC_Reclamation_Calc_2020_v1.1_2023-02-02.xlsx" has been uploaded to the NIR 18 folder on Dropbox. The updated MR has also been uploaded under the same folder with the new emission reduction volume (titled "Fielding_HFC_Rec_MR_2020_V1.2_2022-02-02.doc")
Auditor Response: Response acceptable. Received the revised calculation that shows only 285.60 of R134a for Oct-Dec as eligible. Offsets decreased from 87,597 to 80,697. Issue closed.
Bearing on Material Misstatement or Conformance (M/C/NA): M