TRADEWATER, LLC

Validation and Verification Report

ACR1173 Tradewater US – ODS - #11

Project: ACR1173 | Tradewater US - ODS - #11

Reporting Period: 2025/05/09 to 2025/05/18

Report for: Tradewater, LLC and ACR Program

Report Date: August 12, 2025

Version: Final

Dillon Project Number: 25-9749 (3000)

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Acronyms and Abbreviations

The following acronyms and abbreviations have been used in this Report.

ACR	American Carbon Registry
ARB	Air Resources Board
CAR	Climate Action Reserve
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
CSA	Canadian Standards Association
GHG	Greenhouse gas
GWP	Global warming potential
N_2O	Nitrous oxide
ODS	Ozone depleting substance
OPR	Offset Project Registry
POR	Point of Origin
Standard	ACR Standard
SSRs	Sources, sinks, and reservoirs
V/V	Validation and Verification
VVB	Validation/Verification Body

Executive Summary

Dillon Consulting Limited (Dillon) has prepared this Validation and Verification (V/V) Report for the Tradewater US - ODS - #11 Project, located in East Liverpool, Ohio, United States (Project or Site) under the ACR (formally American Carbon Registry) Program. The Project is registered with the ACR as ACR1173, under the ACR Standard (Standard), version 8.0 (July 2023).

The Project Proponent reported a total GHG reduction of 87,275 metric tonnes of carbon dioxide equivalent (tCO_2e) in accordance with the methodology for the reporting period of May 9 to May 18, 2025. Following the Verification process, Dillon has determined with reasonable level of assurance that the reported GHG emissions and reductions presented in the Monitoring Report are free of an offset material misstatement and conformed to all requirements of the Standard and Methodology.

Based on the findings of this V/V Report, Dillon asserts Positive Validation and Verification Statements.

1.0 Introduction

Dillon Consulting Limited (Dillon) has prepared this Validation and Verification (V/V) Report for the Project detailed in Table 1.1 under the ACR (formally American Carbon Registry) Program. The Project is registered with the ACR under the *ACR Standard* (Standard), version 8.0 (July 2023). In particular, the scope involves the validation of the GHG Project Plan, and the verification of the Monitoring Report for the Project.

Table 1.1 below presents a summary of the project details.

Table 1.1: Project Summary

Project Information	Detail
ACR Project ID#	ACR1173
Project Title (Project)	Tradewater US - ODS - #11
Destruction Facility Location (Site)	1250 St. George Street East Liverpool, Ohio United States 40.63156, -80.5465 Arcwood Environmental (previously known as Heritage Thermal Services), referred to as the 'Destruction Facility' hereinafter.
ACR Account Holder	Tradewater, LLC
Project Proponent / Responsible Party / Client	Tradewater, LLC, referred to as the Client hereinafter.
Standard	ACR Standard, version 8.0 (July 2023) referred to as the "Standard" hereafter.
Methodology	Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from The Destruction of Ozone Depleting Substances and High-GWP Foam Version 2.0, ACR, February 2023, referred to as ACR Methodology hereinafter.
Project Details	The Project involves the destruction of R-11 (refrigerant ODS) in the United States, in 2 separate destruction events.
GHG Types	Emission offsets associated with the Project will result in reductions in mostly CFC-11 (R-11), with traces of HCFC-123 (R-123), CFC-22 (R-22), CFC-113 (R-113), and CFC-22 (R-12).
Project Start Date	May 9, 2025
Reporting Period	May 9, 2025 to May 18, 2025
Crediting Period	May 9, 2025 to May 18, 2025
GHG Emissions Reductions/ Removals claimed in Reporting Period	87,275 tonnes carbon dioxide equivalent (CO_2e)
Monitoring Report Date	July 25, 2025
GHG Project Plan Date	July 25, 2025

1.1 Objectives

Dillon conducted and completed the validation and verification according to the Standard and the International Organization for Standardization (ISO) Standard *ISO 14064-3:2019 – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements*.

The objective of the validation was to provide Tradewater, LLC (the Project Proponent) and the ACR (the Regulator) with a systematic assessment of the GHG Project Plan and opinion on the likelihood that implementation of the GHG-related activities would result in GHG emission reductions, and an evaluation on whether the ex-ante information reported was consistent with the requirement of the Standard, applicable methodology, and other applicable criteria.

The objective of the verification was to provide the Project Proponent and the Regulator with a reasonable level of assurance, independent, third-party verification, and opinion on whether the Monitoring Report for the Reporting Period was consistent with the GHG Project Plan, whether the Monitoring Report and GHG assertion were free of material misstatements, as well as that the information reported was accurate and consistent with the requirements of the Standard, applicable methodology, and other applicable criteria (Table 1.2).

1.2 Scope

A detailed review of the V/V scope, qualitative and quantitative materiality considerations, V/V Team, and V/V procedures are provided in Appendix A – Validation & Verification Plan. The following is a summary of the V/V scope for the Project. Information that had changed, been added, or updated since the proposal and/or initial Validation and Verification Plan is flagged with an asterisk (*).

Table 1.2: Validation and Verification Scope

Project Information	Detail
Type of Engagement	Validation and Verification (V/V)
Verification Level of Assurance	Reasonable
Verification Materiality Threshold	±5% for GHG Emission Reductions, per Section 9.B of the Standard
V/V Criteria	• ACR Standard: Requirements and Specifications for the Quantification, Monitoring, Reporting, Verification, and Registration of Project-Based GHG Emissions Reductions and Removals, Version 8.0, ACR, July 2023 (ACR Standard); • Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removal from The Destruction of Ozone Depleting Substances and High-GWP Foam, Version 2.0, ACR, February 2023 (ACR Methodology); • Errata and Clarifications – Destruction of Ozone Depleting Substances and High-GWP Foam, Version 2.0, ACR, 2025-02-18* (E&C);

Project Information	Detail
	• ACR Validation and Verification Standard Version 1.1, ACR, May 2018 (ACR V/V Standard), as amended; • ISO 14064-2:2019 Greenhouse gases – Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements, ISO, April 2019; and • ISO 14064-3:2019 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements, ISO, April 2019; and • ISO 14065 General principles and requirements for bodies validating and verifying environmental information, ISO, December 2020.
GHG Types	Emission offsets associated with the Project will result in reductions in CFC-11 (R-11). Other ODS refrigerants that are eligible for emission reductions include CFC-12, CFC-13, CFC-113, CFC-114, CFC-115, HCFC-22, and HCFC-123.
Period	Same as Reporting Period listed in Table 1.1 above
Boundary	Same as the Destruction Facility Location (Site) listed in Table 1.1 above
Baseline Scenario (Baseline emissions)	The baseline scenario detailed in the GHG Project Plan is the eventual leakage of ODS refrigerant, in which the emissions rate is 100%.
Project emissions	Greenhouse gas (GHG) sources, sinks and reservoirs (SSRs) consist of the transportation of collected ODS from point of origin (POR) to a certified destruction facility, and destruction of the ODS which includes emissions from incomplete destruction of ODS, oxidation of carbon contained in destroyed ODS, and fossil fuel and electricity emissions in the destruction of ODS.

2.0 Validation and Verification Activities

A detailed review of the V/V scope, materiality, criteria, V/V Team, project understanding, timeline, and V/V methodology are provided in Appendix A – Validation & Verification Plan.

2.1 Conflict of Interest

Dillon performed a self-evaluation conflict of interest (COI) check to determine the potential of an actual or perceived COI that Dillon may have with the Project or Project Proponent. The risk-based evaluation required by the Standard resulted in a low risk for COI between Dillon and the Project.

The evaluation of conflict of interest for offset project form was completed and submitted to the ACR and the Project Proponent. V/V services did not commence until the COI was approved by ACR as required by Section 6.A(3) of the Standard. The date(s) of COI submission(s) is/are specified in Table 2.1 in Section 2.5 below.

2.2 Project Initiation

Dillon held a kick-off conference call (planning meeting) between the Project Proponent to discuss project scope, project and baseline sources, sinks and reservoirs (SSRs), V/V timelines, and provide the Project Proponent with an initial information request. Site visit scheduling and logistics were also discussed during this meeting. The kick-off call date is specified in Table 2.1 in Section 2.5 below.

2.3 Validation and Verification Plan

Dillon developed a risk-based V/V Plan including strategic analysis, risk assessment, and Evidence-Gathering Planning and activities, based on a preliminary review of the data initially provided by the Project Proponent. Dillon submitted the V/V Plan to the Project Proponent prior to the site visit. The final V/V Plan is provided in Appendix A – Validation & Verification Plan. The submittal date of the initial V/V Plan is specified in Table 2.1 in Section 2.5 below.

2.4 Site Visit

Based on the review of ISO 14064-3, the Regulation and the risk assessment, Dillon visited the Destruction Facility on June 10, 2025, as required by Section 7 of the ACR Methodology and Section 9.C of the ACR Standard.

The purpose of the site visit was to interview Tradewater, LLC and destruction facility personnel and witness site operations to understand:

- Project boundaries;

- Operations and activities relevant to GHG SSRs;
- Data management and control systems;
- Physical infrastructure;
- Equipment (measuring devices, instruments);
- Types of equipment and supporting assumptions;
- Process and material flows;
- Scope and Boundaries;
- Conformity with operational and data collection procedures;
- Personnel activities that impact the materiality;
- Sampling equipment and methodology;
- Monitoring practices;
- Calculations and assumptions made;
- Quality Assurance and Quality Control procedures; and
- Any other requirements per Standard.

2.5 Timing of Validation and Verification Services

Offset V/V services were completed according to the schedule shown in Table 2.1.

Table 2.1: Validation and Verification Schedule

Dillon Task		Timeline
0	Project award and contract signing	January 24, 2025
--	Submissions of Project-Specific Conflict of Interest Attestation to ACR	May 28, 2025
1	Project kick-off call	May 29, 2025
2	V/V Plan preparation and submission to the Client	June 9, 2025
--	Client review and approval of the V/V Plan	June 9, 2025
3	Data and information exchange and recalculations	June 2025
4	Site visit	June 10, 2025
5	First round of Issues log submission to the Client	June 19, 2025
--	Client review and response to Issues log	June 20, 2025
6	Second round of Issues Log submission to the Client	June 23, 2025
--	Client review and response to Issues log	June 25, 2025
7	Third round of Issues Log submission to the Client	June 25, 2025
--	Client review and response to Issues log	June 26, 2025
8	Draft V/V Report and Opinion preparation	June 2025
9	Peer Review	June 26, 2025
10	Submittal of Draft V/V Report to the Client for review	June 26, 2025

Dillon Task		Timeline
11	Client review of and response to Draft V/V Report (Closing call)	June 27, 2025
12	Final V/V Report and Statement submission to the Client and Regulator	June 27, 2025
13	Close Out Meeting	June 27, 2025
14	Revised V/V Report and Statement submission to the Client and Regulator	As required

2.6 Document Review

The Project Proponent made available to Dillon all documentation that would support a review of the calculations used to report project and baseline emissions for the reporting period. These records included but were not limited to the GHG Project Plan, Monitoring Plan, laboratory certificates of analysis, weigh scale tickets, POR and shipping documentation, scale and meter calibration records, and other operational records for destruction events. A complete list of all documents reviewed by Dillon is presented as Table A – Documents Listing following the report text.

2.7 Evidence Gathering Procedures

As part of the validation process, Dillon reviewed and assessed the GHG Project Plan, Environmental and Social Impact Assessment, and the Sustainable Development Goals (SDGs) Contribution Report for conformance to the Standard, ACR V/V Standard, and associated ACR templates. Dillon assessed the GHG Project Plan against the Methodology to determine the likelihood that implementation of the GHG-related activities would results in GHG emission reductions. A detailed summary of the evidence-gathering activities completed as a part of Dillon's validation are provided in Appendix A – Validation & Verification Plan.

As part of the verification process, Dillon reviewed and assessed the Monitoring Report and associated project records for consistency with the GHG Project Plan, and whether the information reported was accurate and consistent with the requirements of the Standard, Methodology, and other V/V criteria. A detailed summary of the evidence-gathering activities completed as a part of Dillon's verification are provided in Appendix A – Validation & Verification

3.0 Validation and Verification Findings

3.1 Validation and Verification Findings

As part of the validation process, Dillon reviewed and assessed the GHG Project Plan, Environmental and Social Impact Assessment, and the Sustainable Development Goals (SDGs) Contribution Report for conformance to the Standard, ACR V/V Standard, and associated ACR templates. Dillon assessed the GHG Project Plan against the Methodology to determine the likelihood that implementation of the GHG-related activities would results in GHG emission reductions.

As part of the verification process, Dillon reviewed and assessed the Monitoring Report and associated project records for consistency with the GHG Project Plan. Dillon completed independent document reviews and recalculation of baseline GHG emissions, project emissions, GHG reductions to determine whether the information reported was accurate and consistent with the requirements of the Standard, Methodology, and other V/V criteria.

Dillon observed that Sections 1.C and 8.C of the ACR V/V Standard detail the scopes of validation and verification, both of which call for examination of the elements of the GHG Project Plan. For brevity, a detailed list of Dillon's validation and findings and conclusions related to the GHG Project Plan are presented as Table B – GHG Project Plan Validation and Verification Findings following the report text. A detailed list of Dillon's verification findings and conclusions related to the Monitoring Report and associated project activity records are presented as Table C – Monitoring Plan Verification Findings following the report text.

3.2 Monitoring Requirements

The Project Proponent is responsible for monitoring all project activities. The Destruction Facility is responsible for monitoring and continuously tracking the performance of the project and operating each component of the destruction system(s), including weigh scales and flow meters, in a manner consistent with the manufacturer's specifications and certification testing.

A table summarizing the project's measurement instruments and quality assurance and quality control (QA/QC) activities is provided in Table D – Measurement Equipment Calibrations.

A table summarizing the POR determination and documentation information for each destruction event for the Project is provided in Table E – Point of Origin Details.

3.3 Issues Log

Dillon performed data checks of all information provided by the Project Proponent.

Throughout the V/V process, the Dillon team developed a list of V/V findings in an Issues Log, representing clarification, document requests, observations, non-conformities, material misstatements and/or corrective actions for a response from the Project Proponent. The Issues Logs were based on the results of Dillon's document review, and cross-checks against the V/V criteria, and independent recalculations of the GHG emission reduction assertion. The Project Proponent had an opportunity to respond to the issues identified in the issues log through verbal communication or email correspondence. Upon closure, Dillon proceeded to the peer review and V/V reporting tasks.

The final issues log detailing all issues and their resolutions is provided in Table F – Issues Log.

3.4 Level of Assurance and Materiality

The verification was conducted to a reasonable level of assurance. The calculation for determination of a Material Misstatement is as follows:

$$\%\ Error = \frac{Project\ Emission\ Reduction\ or\ Removal\ Statement - VVB\ Emissions\ Reduction\ or\ Removal\ Calculation}{VVB\ Emissions\ Reduction\ or\ Removal\ Calculation} \cdot 100\%$$

$$Percent\ error = \frac{87{,}275 - 87{,}275}{87{,}275} \cdot 100\%$$

$$Percent\ error = 0.0000\%$$

The quantitative aggregated magnitude of discrepancies, omissions, and misreporting identified during the verification services is 0.0000%, which is less than the materiality threshold of 5%.

3.5 Independent Review

An independent review of the Validation and Verification Report and findings was performed by a Dillon ACR-accredited Lead Verifier that has not been involved in the V/V of the project. Robert Morgan performed the independent review on the date specified in Table 2.1 in Section 2.5 above. The independent review was completed to identify any errors in planning, data sampling, and judgments of the V/V Team.

Upon completion of the independent review, Dillon's Independent Reviewer concurred with the V/V findings presented by the V/V Team.

4.0 Validation and Verification Statements

The Project Proponent has claimed 87,275 tCO_2e of total GHG emission reductions from the destruction of eligible ODS refrigerants for the Project and Reporting Period detailed in Table 1.1 above.

The Project Proponent was responsible for the preparation and fair presentation of the GHG Project Plan and Monitoring Report GHG assertion in accordance with the criteria. Dillon was responsible for completing the validation and verification and expressing opinions of the GHG Project Plan and Monitoring Report GHG assertion in accordance with ISO 14064-3:2019 and criteria listed in Table 1.2 above.

Based on the systematic validation procedures undertaken, Dillon independently validated that implementation of the project activities detailed in the GHG Project Plan were likely to result in GHG emission reductions, and the information reported was consistent with the requirements of the Standard, Methodology and criteria listed in Table 1.2 above. Based on the verification procedures undertaken, Dillon independently verified that the Project's Monitoring Report GHG assertion that covers emissions reductions for the Reporting Period detailed in Table 1.1 above, was prepared in accordance with the GHG Project Plan, Standard and Methodology, is supported by appropriate underlying evidence, is fairly stated, and is free from material errors and omissions to a reasonable level of assurance.

5.0 Project Finalization

Dillon has confirmed the finalization of this Project V/V through a final review of documentation, issues log, V/V findings, and V/V statement with the Project Proponent through a web/teleconference discussion on the date specified in Table 2.1 in Section 2.5 above.

6.0 Limitation of Liability

This report and statement was prepared exclusively for the purposes, project, and site locations outlined in the report and statement. The report is based on information provided to, or obtained by Dillon Consulting Limited ("Dillon") as indicated in the report, and applies solely to site conditions existing at the time of the site investigation(s). Although a reasonable level of assurance investigation was conducted by Dillon, Dillon's investigation was by no means exhaustive. Rather, Dillon's report represents a reasonable review of available information within an agreed work scope, schedule, and budget. Further review and updating of the report may be required as conditions and the regulatory and planning frameworks, change over time.

This report was prepared by Dillon for the sole benefit of our Client. The material in it reflects Dillon's best judgment in light of the information available to it at the time of preparation. Any use which a third party makes of this report, or any reliance on or decisions made based on it, are the responsibilities of such third parties. Dillon accepts no responsibility for damages, if any, suffered by any third party as a result of decisions made or actions based on this report.

The information and opinions rendered in this report are exclusively for use by the Client. Dillon will not distribute or publish this report without the Client's consent except as required by law or court order. The information and opinions expressed in this report are given in response to a limited assignment and should only be evaluated and implemented in connection with that assignment. Dillon accepts responsibility for the competent performance of its duties in executing the assignment and preparing this report in accordance with the normal standards of the profession, but disclaims any responsibility for consequential damages.

The work completed for this validation and verification was completed as part of the legally enforceable contract for GHG assurance services. The associated reports and statements provided to the Client as part of the assurance services provided, are intended for the use of the Client and the Regulator. The Client shall not use Dillon's Statement/Opinion, Reports, marks, logos, or labels in a manner that could mislead intended users or impair Dillon's reputation. Should the Client wish to use statements, opinions, reports, marks, logos, or labels provided throughout this process, they must seek to do so via a written statement. Any Dillon opinions or reports made public by the Client must be communicated in their entirety. Any Client or responsible party references to Dillon's findings, conclusions, reports and/or opinions must adhere to the requirements of ISO 14065:2020 Annex B.

Tables

Documents Listing

No.	File Name	File Type	Category	Date Received
1	ACR_GHGPP_TWUSOD511_05142025 - signed.pdf	PDF	Project Plan	26-May-25
2	ACR_Env-Social-Impact-Assessment-Report_TWUSODS11.pdf	PDF	Environmental and Social Impact Assessments	26-May-25
3	ACR-SDG-Cont-Report-Industrial-Project_TWUSODS11.pdf	PDF	Sustainable Development Goals (SDGs) Contribution Report	26-May-25
4	D-89263 countersigned RPA.pdf	PDF	Batch 1 Refrigerant Purchase Agreement	26-May-25
5	D-89264 countersigned RPA.pdf	PDF	Batch 2 Refrigerant Purchase Agreement	26-May-25
6	Bill of Lading - EURU 161400-3 - T172373.pdf	PDF	Project Transport - Batch 1 Bill of Lading	26-May-25
7	Bill of Lading - EURU161929-0 - T172404.pdf	PDF	Project Transport - Batch 2 Bill of Lading	26-May-25
8	POO-COC Diagram TWUSODS11.pptx	PPT	Project Transport - Point of Origin Diagram	26-May-25
9	Chain of Custody Signed - EURU 161400-3 - T172373.pdf	PDF	Sample Transport - Batch 1 Chain of Custody	26-May-25
10	FedEx Sample Receipt Signature - EURU 161400-3 - T172373.pdf	PDF	Sample Transport - Batch 1 Shipping Labels	26-May-25
11	FedEx Shipping Label - EURU 161400-3 - T172373.pdf	PDF	Sample Transport - Batch 1 Shipping Labels	26-May-25
12	Lab Label - EURU 161400-3 - T172373.pdf	PDF	Sample Transport - Batch 1 Shipping Labels	26-May-25
13	Chain of Custody Signed - EURU161929-0 - T172404.pdf	PDF	Sample Transport - Batch 2 Chain of Custody	26-May-25
14	FedEx Sample Receipt Sugnature - EURU161929-0 - T172404.pdf	PDF	Sample Transport - Batch 2 Shipping Labels	26-May-25
15	FedEx Shipping Label - EURU161929-0 - T172404.pdf	PDF	Sample Transport - Batch 2 Shipping Labels	26-May-25
16	Lab Label - EURU161929-0 - T172404.pdf	PDF	Sample Transport - Batch 2 Shipping Labels	26-May-25
17	P0134491.pdf	PDF	Air Permit	26-May-25
18	Title V Permit.pdf	PDF	Air Permit	26-May-25
19	Title V Renewal Draft Letter.pdf	PDF	Air Permit	26-May-25
20	GHG Exemption.pdf	PDF	GHG Report to EPA	26-May-25
21	2024 0119 OEPA CEI.pdf	PDF	NOVs and Regulatory Communications	26-May-25
22	HTS NOV List 3yr.pdf	PDF	NOVs and Regulatory Communications	26-May-25
23	NOTIFIED SUBMITTER OF RESOLUTION - ACCEPTED FOR ERROR # 125246.msg	MSG	NOVs and Regulatory Communications	26-May-25
24	NPDES through 261031.pdf	PDF	NPDES	26-May-25
25	2023 1113 USEPA RCRA Inspection Report.pdf	PDF	RCRA Permit	26-May-25
26	Acknowledgement 2022.pdf	PDF	RCRA Permit	26-May-25
27	RCRA Permit Renewal Final 011719.pdf	PDF	RCRA Permit	26-May-25
28	2-2025 Ebay.pdf	PDF	Scale Calibration Records	26-May-25
29	2-2025 Front Gate.pdf	PDF	Scale Calibration Records	26-May-25
30	RATA Report 103020.pdf	PDF	Scale Calibration Records	26-May-25
31	022820 state emergency from cberinger.pdf	PDF	Faciltiy Identification Confirmation	26-May-25
32	SSMP Rev 15.pdf	PDF	Startup, Shutdown, and Malfunction Plan	26-May-25
33	DRE Report Summary.pdf	PDF	Stack Testing	26-May-25
34	Heritage CPT Report 030221.pdf	PDF	Stack Testing	26-May-25
35	Attachment H-2, Rev 19 Clean.pdf	PDF	Training and Certifications	26-May-25
36	B. Pleskovich.pdf	PDF	Training and Certifications	26-May-25
37	C.COLE.pdf	PDF	Training and Certifications	26-May-25
38	D.Venturini.pdf	PDF	Training and Certifications	26-May-25
39	J. Higgins.pdf	PDF	Training and Certifications	26-May-25
40	J. Shenton.pdf	PDF	Training and Certifications	26-May-25
41	J.HANNAH.pdf	PDF	Training and Certifications	26-May-25
42	J.Horner.pdf	PDF	Training and Certifications	26-May-25
43	M.MCDANIEL.pdf	PDF	Training and Certifications	26-May-25
44	M.Smith.pdf	PDF	Training and Certifications	26-May-25
45	P.Wounaris.pdf	PDF	Training and Certifications	26-May-25
46	R.Gadd.pdf	PDF	Training and Certifications	26-May-25
47	R.MEEKS.pdf	PDF	Training and Certifications	26-May-25
48	S. Lorah.pdf	PDF	Training and Certifications	26-May-25
49	S.FOSTER.pdf	PDF	Training and Certifications	26-May-25
50	S.Shultz.pdf	PDF	Training and Certifications	26-May-25
51	S.ward.pdf	PDF	Training and Certifications	26-May-25
52	Boasso thru 6-30-25.pdf	PDF	Hazardous Materials Certifcate of Registration	26-May-25
53	Certificate of Destruction - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Destruction	26-May-25
54	ODSBURN05182025.xlsx	Excel	Batch 1 - Destruction	26-May-25
55	NRI Analysis Report - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Sampling	26-May-25
56	NRI Request for Refrigerants - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Sampling	26-May-25
57	ODS 100 Form - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Sampling	26-May-25
58	ODS Sampling Certificate Signed - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Sampling	26-May-25
59	Offical Post Destruction Weight Ticket - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Weight Tickets	26-May-25
60	Offical Pre Destruction Weight Ticket - EURU 161400-3 - T172373.pdf	PDF	Batch 1 - Weight Tickets	26-May-25
61	Certificate of Destruction - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Destruction	26-May-25
62	ODSBURN05102025.xlsx	Excel	Batch 2 - Destruction	26-May-25

Documents Listing

No.	File Name	File Type	Category	Date Received
63	NRI Analysis Report - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Sampling	26-May-25
64	NRI Request for Refrigerants - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Sampling	26-May-25
65	ODS 100 Form - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Sampling	26-May-25
66	ODS Sampling Certificate Signed - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Sampling	26-May-25
67	Offical Post Destruction Weight Ticket - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Weight Tickets	26-May-25
68	Offical Pre Destruction Weight Ticket - EURU161929-0 - T172404.pdf	PDF	Batch 2 - Weight Tickets	26-May-25
	PoO Rider D-89263 5.6.pdf	PDF	Batch 1 Refrigerant Purchase Agreement	29-May-25
72	PoO Rider D-89264 5.7.pdf	PDF	Batch 2 Refrigerant Purchase Agreement	29-May-25
73	ACR_GHGPP_TWUSODS11_05292025.docx	Word	Validation Project Plan	29-May-25
74	Monitoring Report_US ODS 11_05292025.docx	Word	Monitoring Report	29-May-25
75	Calculator_ACRUSODS11_V1.0_05292025.xlsx	Excel	Client Calculator	29-May-25
77	ACR_Env-Social-Impact-Assessment-Report_TWUSODS11_062025.pdf	PDF	Environmental and Social Impact Assessments	20-Jun-25
78	ACR-SDG-Cont-Report-Industrial-Project_TWUSODS11_062025.pdf	PDF	Sustainable Development Goals (SDGs) Contribution Report	20-Jun-25
79	Calculator_ACRUSODS11_V1.0_06202025.xlsx	Excel	Client Calculator	20-Jun-25
80	ACR_Env-Social-Impact-Assessment-Report_TWUSODS11_06202025.pdf	PDF	Environmental and Social Impact Assessments	20-Jun-25
81	ACR-SDG-Cont-Report-Industrial-Project_TWUSODS11_06202025.pdf	PDF	Sustainable Development Goals (SDGs) Contribution Report	20-Jun-25
82	ACR_GHGPP_TWUSODS11_06242025	Word	Validation Project Plan	24-Jun-25
83	Monitoring Report_US ODS 11_06242025	Word	Monitoring Report	24-Jun-25
84	ACR-Env-Social-Impact-Assessment-Report_TWUSODS11_06242025	PDF	Environmental and Social Impact Assessments	24-Jun-25
85	Calculator_ACRUSODS11_V1.0_06242025	Excel	Client Calculator	24-Jun-25
86	ACR_GHGPP_TWUSODS11_06262025	Word	Validation Project Plan	26-Jun-25
87	Monitoring Report_US ODS 11_06262025	Word	Monitoring Report	26-Jun-25
88	ACR_GHGPP_TWUSODS11_06262025 - signed	PDF	Validation Project Plan	26-Jun-25
89	ACR_MR_TWUSODS11_06262025 - signed	PDF	Monitoring Report	26-Jun-25
90	ACR_GHGPP_TWUSODS11_07252025_WApp - signed	PDF	Validation Project Plan	25-Jul-25
91	ACR_MR_TWUSODS11_07252025_WAppendix - signed	PDF	Monitoring Report	25-Jul-25
92				
93				

GHG Project Plan Validation and Verification Findings

Validation Findings				
Category	*ACR V/V Standard Section*	*ACR Standard Section*	*Check*	*Detail*
Project Boundary	2.A	2.B.1	Y	Dillon completed document reviews, interviews with Project Proponent and Destruction Facility personnel, and an in-person site visit. Dillon determined that the Project boundary and Destruction Facility information detailed in Sections A6 and B3 of the GHG Project Plan were in compliance with the requirements of Section 3.2(II) of the Methodology. Dillon verified that the Destruction Facility is located in the U.S.
Physical infrastructure, activities, technologies and processes of the project	1.C	6.B	Y	Dillon completed document reviews, interviews with Project Proponent and Destruction Facility personnel, and an in-person site visit. Dillon raised Issue #6 (Table F) about eligible ODS (HCFC-123) material. The issues were resolved in the Final GHG Project Plan. Dillon determined that the project technologies and activity detailed in Section A4 of the Final GHG Project Plan were in compliance with the eligible activities detailed in Section 2 of the Methodology.
GHG sources and sinks within the project boundary	2.B	2.B.1	Y	Dillon cross-checked the GHG Sources, Sinks and Reservoirs (SSRs) listed in Section B4, Table 4 of the GHG Project Plan against Section 4 of the Methodology. Dillon determined that the SSRs listed in the GHG Project Plan were consistent with the offset project boundary section of the Methodology; no relevant SSRs were excluded from the GHG Project Plan.
Temporal boundary (Start Date, Reporting Periods, Crediting Periods)	2.C, 6.A, 6.B,	6.B	Y	Dillon completed document reviews and cross-checked the GHG Project Plan against the Standard and Methodology. Dillon's document reviews included CEMS data, weigh tickets, and the Certificate of Destruction (COD). Dillon determined that the Start Date, Crediting Period and Reporting Period detailed in Section H of the GHG Project Plan were consistent with the definitions in the Standard, and the reporting period and crediting period requirements detailed in Sections 3.5 and 3.6 of the Methodology.
Description of and justification of the baseline scenario	3.A and 3.B	6.B	Y	Dillon reviewed the GHG Project Plan, Methodology, Standard, ACR V/V Standard, and ACR Ozone Depleting Substances Primer (https://acrcarbon.org/resources/ozone-depleting-substances/), and the Project emission reduction calculations and information. Dillon noted that the Methodology does not explicitly define applicable baseline scenarios for destruction of ODS refrigerants. However, the baseline scenario detailed in Section B5 of the GHG Project Plan (i.e., the eventual leakage of the ODS refrigerant, in which the emission rate is 100%) was consistent with information from the ACR Primer.
Methodologies, algorithms and calculations that will be used to generate estimates of emission reductions	Chapter 5	6.B	Y	Dillon cross-checked the GHG Project Plan Monitored data and parameters (Section D), GHG Quantification details (Section E), and ODS GWPs and Emission rates (Table 5) against Section 5 and Appendix A Table 4 of the Methodology. Dillon raised Issues #1 and #8 (Table F) related to values of emission reductions and ODS mass in the initial GHG Project Plan that were inconsistent with other project documents. Dillon raised Issues #6 and #7 related to the calcualtion data and parameters listed in the GHG Project Plan and Monitoring Report. The issues were resolved in the Final GHG Project Plan and Final Monitoring Report. Dillon determined that the: - ODS GWPs in Table 5 of the GHG Project Plan were consistent with the Vintage Year 2021+ values in Appendix A, Table 4 of the Methodology, and - Emission Rates in Table 5 of the GHG Project Plan were consistent with Section 3.8 of the Methodology - Default emission factor listed in Section E3 of the GHG Project Plan for transportation and destruction of refrigerant was consistent with Section 5.2(IV) of the Methodology. Section D1 of the GHG Project Plan details use of CEMS data. Dillon considered the emission data bullet points listed in Section 5A of the ACR V/V Standard as part of the verification activities - see Table C. Dillon reviewed and determined that the activity data (CEMS data) used in the emission calculations (1) met the requirements of the approved methodology and were appropriate for the emission sources; (2) were correctly applied from the original documentation; and (3) was the most accurate data readily available.

GHG Project Plan Validation and Verification Findings

Validation Findings				
Category	*ACR V/V Standard Section*	*ACR Standard Section*	*Check*	*Detail*
Process information, source identification/counts and operational details	1.C	6.B	Y	Dillon completed document reviews, interviews with Project Proponent and Destruction Facility personnel, and an in-person site visit. Dillon determined that the process information and operational details specified in Section A4 of the GHG Project Plan were real, additional, and permanent.
Data management systems	1.C	6.B	Y	The Project Proponent is responsible for monitoring all project activities. The Destruction Facility is responsible for monitoring and continuously tracking the performance of the Project and operating each component of the destruction system(s), including weigh scales and flow meters, in a manner consistent with the manufacturer's specifications and certification testing. Dillon cross-checked the GHG Monitoring Plan in Section D of the GHG Project Plan against the Methodology. Dillon determined that the data management systems matched the monitoring parameters listed in Section 6.5, Table 3 of the Methodology that apply to ODS refrigerants.
QA/QC procedures	Chapter 11	6.B	Y	Dillon interviewed Project Proponent and Destruction Facility personnel, completed an in-person site visit, reviewed documents and cross-checked the GHG Monitoring Plan against the Methodology and Section 11.B of the ACR V/V Standard. Dillon determined that the QA/QC procedures listed for the monitoring parameters listed in Section in Section D of the GHG Project Plan was consistent with Project information and processes.
Processes for uncertainty assessments	11.A	2.B.3 and 2.B.6	Y	Dillon reviewed and cross-checked Section E5 of the GHG Project Plan against the Methodology, Section 2.B.3 of the Standard, and Chapter 11 of the ACR V/V Standard. Dillon observed that the GHG Project Plan was prepared based on actual, ex-post project data. Dillon confirmed that calculating uncertainty is therefore not applicable, as specified in Section E5 of the GHG Project Plan.
Project-specific conformance to ACR eligibility criteria	1.C	Chapter 3	Y	Dillon reviewed and cross-checked Sections A5 and C2 of the GHG Project Plan against the Chapters 2 and 3 of the Methodology. Dillon also completed document reviews, interviewed Project Proponent and Destruction Facility personnel, and completed an in-person site visit. Dillon determined that the Project is eligible based on the following findings: Eligible Destruction Facilities - Eligible ODS was destroyed at an eligible destruction facility as required by Section 2.1(I) of the Methodology. The Arcwood Environmental destruction facility is an approved hazardous waste combustor (HWC) subject to RCRA with a RCRA permit, and has documentation that demonstrates destruction and removal efficiency (DRE) of at least 99.99%. - The Destruction Facility is located in the US and meets all applicable monitoring and operational requirements under CAA and NESHAP standards, and all applicable federal, state and local laws that apply to ODS destruction activities during the Reporting Period, as required by Section 2.1(II) of the Methodology. - The Destruction Facility has a valid Title V air permit, and any other air or water permits required by local, state or federal law for the Reporting Period and document compliance with all monitoring and operational requirements that apply to ODS destruction project activities, as required by Section 2.1(V) of the Methodology. - The Destruction Facility manages any upsets or exceedances in accordance with an authorized Startup, Shutdown and Malfunction Plan (SSMP), as required by Section 2.1(VI) of the Methodology. - Any post-destruction hazardous waste is managed as required by RCRA. Dillon determined that the Project eligibility criterion and requirements listed in Sections A5 and C2 of the Final GHG Project Plan were consistent with Chapters 2 and 3 of the Methodology. See Table C - Verification Findings for additional Project Eligibility evaluation.

GHG Project Plan Validation and Verification Findings

Validation Findings				
Category	*ACR V/V Standard Section*	*ACR Standard Section*	*Check*	*Detail*
Additionality: Regulatory Surplus Test and Performance Standard Evaluation	4.A and 4.D	Chapter 4	Y	Dillon reviewed and cross-checked Section C of the GHG Project Plan against the Methodology, Chapter 4 of the Standard, and Chapter 4 of the ACR V/V Standard. Project additionality is assessed through a Regulatory Surplus Test and Performance Standard Evaluation, in accordance with Section 3.3 of the Methodology. Dillon independently reviewed USEPA ODS information (https://www.epa.gov/ozone-layer-protection/ozone-depleting-substances), and applicable regulations identified by the Project Proponent in the GHG Project Plan, i.e., Title VI of the Clean Air Act, and 40 CFR Part 82 Subpart F. Dillon confirmed that there are no existing laws, regulations, statutes, legal rulings, or any other legally binding mandates that require the destruction of ODS stocks, or that directly or indirectly affect the GHG emissions associated with the Project. Project emission reductions therefore pass the regulatory surplus test. Dillon reviewed and determined that the ODS Project activities meet the project definition and all other eligibility requirements in the Methodology, and Project activities exceed those likely to occur in a conservative business-as-usual scenario (e.g., baseline scenario); therefore, the performance standard evaluation is satisfied. Dillon determined that the Project emission reductions are additional and eligible for crediting under the Methodology.
Minimum Project Term	6.C	Chapter 3	N/A	Not Applicable to this project type.
Offset Title	6.D	Chapter 3	Y	Dillon reviewed and confirmed the Project Proponent's undisputed title to all offsets were documented in the Refrigerant Purchase Agreements (RPAs)
Impermanence and Risk Mitigation	6.E	Chapter 5	N/A	Not Applicable to this project type.
Leakage	6.F	Chapter 3	N/A	Not Applicable to this project type.
Environmental and Community Impacts	6.G	Chapter 8	Y	Dillon reviewed the project's Environmental and Social Impact Assessment Report and Sustainable Development Goals (SDG) Contribution Report. Dillon determined that the Project Proponent evaluated community and environmental impacts and did not identitify any negative community or environmental impacts.
Double Issuance, Double Selling, and Double Use of Offsets	6.H	Chapter 10	Y	Dillon determined that the project is not claiming emission reductions for the same project and reporting period on any other GHG registry or platform.
Projects Participating in Other Asset Programs	6.I	10.A.1	Y	Dillon determined that the project is not enrolled in other asset programs.
Conclusion				Based on Dillon's review, the Project Proponent's GHG Project Plan conforms to the requirements of the ACR Standard and the Methodology. Implementation of the GHG-related activities detailed in the GHG Project Plan are most likely to result in GHG emission reductions. Information in the GHG Project Plan was reported ex-post, there were no ex-ante information included.

Monitoring Report Verification Findings

Overview of Greenhouse Gas Reporting			
Category	*ACR V/V Standard Section*	*Check*	*Detail*
Temporal boundary (Start Date, Reporting Periods, Crediting Periods)	8.C	Y	Dillon completed document reviews and cross-checked the Monitoring Report against the GHG Project Plan, Standard and Methodology. Dillon's document reviews included CEMS data, weigh tickets, and the Certificate of Destruction (COD). Dillon independently verified that the Start Date, Crediting Period and Reporting Period detailed in Section II of the Monitoring Report were consistent with the dates listed in the GHG Project Plan; definitions in the Standard; and the reporting period and crediting period requirements detailed in Sections 3.5 and 3.6 of the Methodology.
Methods and calculations used to generate estimates of emissions and emission reductions	8.C	Y	Dillon completed document reviews, compared and cross-checked the Monitoring Report against the GHG Project Plan and Methodology. Dillon independently performed a complete recalculation of the baseline emissions that would have occurred over the reporting period and the project emissions for the reporting period, using the equations, default emission factors and ODS GWPs listed in the Methodology. Dillon did not identify any quantifiable discrepancy with the Project Proponent's final reported emission reduction value.
Process information, source identification/counts and operational details	1.C	Y	Dillon completed document reviews, interviews with Project Proponent and Destruction Facility personnel, and an in-person site visit. The Project Activity involves destruction of ODS refrigerant. Requirements in the Methodology related to sources of high-GWP insulation foam, medical aerosol, fire suppressant, and solvents, and destruction at equipment de-manufacturing systems are not applicable. Dillon verified that the monitoring requirements detailed in Section 6.1, including Section 6.1(XI) of the Methodology was completed and maintained by the Project Proponent and/or Destruction Facility.
Data management systems	1.C	Y	The Project Proponent is responsible for monitoring all project activities. The Destruction Facility is responsible for monitoring and continuously tracking the performance of the Project and operating each component of the destruction system(s), including weigh scales and flow meters, in a manner consistent with the manufacturer's specifications and certification testing.
QA/QC procedures	Chapter 11	Y	Dillon interviewed Project Proponent and Destruction Facility personnel, completed an in-person site visit, reviewed documents and cross-checked the GHG Monitoring Plan against the Methodology and Section 11.B of the ACR V/V Standard. Dillon independently validated that the QA/QC procedures listed for the monitoring parameters listed in Section in Section D of the GHG Project Plan was consistent with Project information and processes.
Processes for uncertainty assessments	11.A	Y	Dillon reviewed and cross-checked Section E5 of the GHG Project Plan against the Methodology, Section 2.B.3 of the Standard, and Chapter 11 of the ACR V/V Standard. Dillon observed that the GHG Project Plan was prepared based on actual, ex-post project data. Dillon confirmed that calculating uncertainty is therefore not applicable, as specified in Section E5 of the GHG Project Plan.
Project-specific conformance to ACR eligibility criteria	1.C	Y	Dillon reviewed and cross-checked Sections A5 and C2 of the GHG Project Plan against the Chapters 2 and 3 of the Methodology. Dillon also completed document reviews, interviewed Project Proponent and Destruction Facility personnel, and completed an in-person site visit. Dillon independently validated that the Project eligibility criterion and requirements listed in Sections A5 and C2 of the GHG Project Plan were consistent with Chapters 2 and 3 of the Methodology. See Table C - Verification Findings for additional Project Eligibility evaluation.

Monitoring Report Verification Findings

Verification Checklist			
Category	*Methodology Section*	*Check*	*Detail*
Eligibility			
RCRA permit status	2.1	Y	Dillon completed document reviews, an in-person site visit, and interviewed project personnel as needed. The Destruction Facility is an approved hazardous waste combustor with a RCRA Permit (EPA IS No. OHD980613541). ODS Destruction efficiency of at least 99.99% is documented in "Destruction Removal Efficiency Test, Final Report and Notification of Compliance for the Rotary Kiln Incinerator", TRC Environmental Corporation (September 2023), and "Comprehensive Performance Test Final Report and Notification of Compliance for the Rotary Kiln Incinerator", TRC Environmental Corporation (May 2020).
Eligible Destruction Facility and Regulatory compliance	2.1 and 3.7	Y	The Destruction Facility has the following permits: RCRA; Clean Air Act (CAA) and Clean Water Act (CWA).The Destruction Facility has a Startup, Shutdown, and Malfunction Plan (SSMP) pursuant to the HWC MACT Regulations, dated June 2020, Revision 15. Dillon verified that the Project met the compliance requirements stated in Section 2.1(II), (V) to (VII) of the Methodology.
Eligible ODS	2.2	Y	Dillon verified that destroyed ODS refrigerants was from one or more of the eligible sources listed in Sections 2.2.1 to 2.2.5 of the Methodology; was not from government inventories or stockpiles; and documented in one or more Certificates of Destruction that was/were issued by the Destruction Facility and contained the information required by Section 2.2(VII) of the Methodology.
608/609 certifications	2.2	Y	Dillon reviewed and determined that handling, recovery and disposal of ODS refrigerants were performed by USEPA Sections 608/609 certified technicians.
Reporting period	3.5	Y	Dillon verified that project activities involve one reporting period under 12 months.
Original underlying data and documentation / Monitoring Requirements			
Point of origin (POR) documentation	6.1(III)	Y	Dillon confirmed POR documentation contents for all ODS documented the following: • Facility name and physical address. • POR zip code. • Serial or ID number of containers for storage/transport.
Chain of custody (COC) documentation	6.1(IV)	Y	Dillon verified that the COC documentation contents included the following: • Name, address, contact of all entities buying/selling for destruction. • Mass of ODS, incl. ODS and contaminants, in each transaction.
Sampling documentation	6.1(X)	Y	Dillon reviewed the Project Proponent Sampling files, and verified that the Composition and mass analysis sampling documentation for all destruction events contained the following information: • Time and date of sample. • Name of Project Proponent. • Name of technician taking sample. • Employer of technician taking sample. • Size of each sample in pounds. • Volume of container from which sample was extracted. • Ambient air temperature at time of sampling. • Chain of custody for each sample from point of sampling to AHRI lab.
CEMS data	6.1(XI)	Y	Dillon reviewed the Project Proponent destruction files, i.e., CEMS data, completed interviews with project personnel and verified that the following destruction facility information was collected and maintained: • ODS feed rate. • Operating temperature and pressure of destruction unit. • Effluent discharges - water and pH levels. • Data on the emissions of carbon monoxide during destruction.

Monitoring Report Verification Findings

Category	*Methodology Section*	*Check*	*Detail*
Original underlying data and documentation / Monitoring Requirements			
POR determination	6.2	Y	Dillon reviewed the Chain of Custody files, and verified that the Project Proponent collected and maintained data on the point of origin as part of the tracking chain of custody. The point of origin for the refrigerant ODS was the location of the ODS prior to acquisition by the Project Proponent, in accordance with Chapter 6.2(II)(A)(i) of the Methodology.
Scale calibrations	6.3(I)	Y	Dillon reviewed the Destruction Facility scale calibration certificates and RCRA permit. Dillon did not identify any defined scale calibration requirements in the RCRA permit. Dillon verified that scales were calibrated at least six months prior to the project start date to 5% or better accuracy.
Document Retention	6.4	Y	The Project Proponent details a data retention policy of 15 years in the Monitoring Report. The Project Proponent data retention policy exceeds the ACR document retention requirements, specified in the Errata & Clarifications document, version 2.0, published on February 18, 2025.
Sampling Procedures			
Mass determination	App C(I)(A)	Y	Dillon completed document reviews and an in-person site visit to the Destruction Facility and verified that the following mass determination requirements were completed: • Single scale used for full and empty weights, i.e., pre- and post-destruction weights. • Full weight measured <48 hours prior to start of destruction per the Certificate of Destruction (COD). • Empty weight measured <48 hours after conclusion of destruction per the COD. • Each container was weighed or sampled separately and treated as its own destruction event. • No mixing or aggregation following weighing and sampling.
Weighing Procedures	App C(I)(B)	Y	Dillon interviewed Destruction Facility personnel and completed an in-person site visit on June 10, 2025. During the site visit, Dillon viewed the ODS 100 procedure, which documents the Destruction Facility's requirement to disconnect the trailer from the tractor (i.e., transportation vehicle) and remove the tractor from the scale. Dillon verified that the Destruction Facility weighing procedures comply with Appendix C(I)(B)(i) of the Methodology.
Mass composition sampling requirements	App C(I)(C)	Y	Dillon completed document reviews and verified that the following sampling requirements were completed: • Sample must be taken when in possession of Destruction Facility. • Clean, fully evacuated sample bottle meeting DOT requirements, capacity of 1 lb. • Sample taken in liquid state. • Minimum sample size of 1 lb. • Individually labeled and tracked. • COC documented by bills of lading or electronic tracking, incl. proof of delivery.
Mass composition information	App C(I)(C)(v)	Y	Dillon completed document reviews and verified that sample information included: • Time and date of sample. • Name of Project Proponent. • Name of technician. • Employer of technician. • Size of sample in pounds • Volume of container from which sample was extracted. • Ambient air temperature at time of sampling.
Mass composition analysis	App C(I)(D)	Y	Dillon completed document reviews and verified that sample analysis information included: • identification of the ODS refrigerant. • Purity % of ODS mixture by mass using gas chromatography. • Moisture level in ppm. Moisture content must be <75% of saturation point of ODS based on temperature recorded at time sample taken. (For non-mixed ODS, saturation point is of major ODS species; for mixed, lowest value of any species that makes up at least 10% of composition). • Analysis of high boiling residue (HBR), must be under 10% by mass. • Analysis of other ODS and % by mass.
Mixed ODS procedure requirements	App C(I)(G)	N/A	Where mixed, the following additional requirements apply: • Sampling may be conducted at the destruction facility or prior to delivery to the destruction facility. • Circulation and sampling activities must be conducted by a contracted third-party and trained individuals. • Documentation for procedures of analysis. • Prior to sampling, ODS mixture must be circulated in a container that (details below). There was no ODS mixing for this Project.

Monitoring Report Verification Findings

Category	*Methodology Section*	*Check*	*Detail*
Sampling Procedures			
Mixed ODS container requirements	App C(I)(G)(vi)	N/A	Circulation container requirements for mixed ODS are as follows: • No solid interior obstructions. • Fully evacuated prior to filling. • Sampling ports for liquid and gas phases. • Sampling ports located in middle third of container (not at ends). • Circulation through closed loop system from bottom to top for a single container or from the bottom of one tank to the top of another tank if two connected containers are used. There was no ODS mixing for this Project.
Mixed ODS circulation	App C(I)(G)(vi) and (vii)	N/A	The following procedure for mixed ODS circulation applies: • Liquid mixture circulated from liquid port to vapor port for a single container. • Volume of mixture equal to 2 times the volume of container to be circulated. • Calculations converting between mass and volume to use densities in Table 5 of the Methodology, must be in liquid state if converting. • Circulation at a rate of at least 30 gal/min. • Record start and end times. • Confirmed that within 30 minutes of circulation, minimum of 2 samples were taken from bottom liquid port and analysed at AHRI lab. There was no ODS mixing for this Project.
GHG reductions calculation	App C(I)(G)(viii)	Y	Confirmed that Project Proponent calculated GHG reductions using all sample results, choosing the most conservative result (i.e. lower GHG reductions).
Emission Source Group - SSR4 - Project Emissions			
Scope Item Verified			Fossil fuel emissions from the vehicular transport of ODS from aggregation point to final destruction facility.
Verification Procedure			Review of total quantity of refrigerant sent for destruction and Methodology default emission factors.
Verification Findings			The Project Proponent calculated SSR4 fossil fuel emissions from vehicular transport of ODS from the aggregate point to the destruction facility in accordance with Equation 11 of the Methodology and associated default emission factors. Dillon reviewed the weigh scale records, batch make-up and mixing sheets (if applicable), Certificates of Destruction (COD), Certificates of Analysis (COA), destruction event records, and POR documentation and completed a full recalculation. Dillon found no material discrepancy with the reported emissions.
Conclusion			Based on Dillon's review of the methodology, Dillon has determined that the calculations are correct, accurate, and free of offset material misstatements.
Emission Source Group - SSR5 - Baseline and Project Emissions			
Scope Item Verified			Emissions of ODS from recovered ODS stockpiles and EOL equipment (if not sent for destruction)
Verification Procedure			Review of masses of ODS destroyed and Methodology default emission factors
Verification Findings			The Project Proponent calculated SSR6 baseline emissions from refrigerant ODS in accordance with Equation 3 of the Methodology using default values from Table 4 and excluding the mass of HBR, moisture and ineligible ODS from the mass of refrigerant ODS sent for destruction (Qref,i). Dillon reviewed the weigh scale records, batch make-up and mixing sheets (if applicable), COD, COA, destruction event records including weigh tickets, and POR documentation and confirmed the masses of ODS destroyed. Dillon completed a full recalculation of the estimated CO2e emissions that would have occurred if the total quantity of recovered ODS would not have been sent for destruction and would have eventually leaked into the atmosphere. Dillon found no material discrepancy in the reported emissions.
Conclusion			Based on Dillon's review of the methodology, Dillon has determined that the calculations are correct, accurate, and free of offset material misstatements.

Monitoring Report Verification Findings

Emission Source Group - SSR6 - Project Emissions	
Scope Item Verified	- Emissions of ODS from incomplete destruction at destruction facility; - Emissions from the oxidation of carbon contained in destroyed ODS; - Fossil fuel emissions from the destruction of ODS at destruction facility; and - Indirect emissions from the use of grid-delivered electricity.
Verification Procedure	Review of masses of ODS destroyed, supporting calculations, and cross-check applied emission factors against the default factors listed in the Methodology
Verification Findings	The Project Proponent calculated SSR6 project emissions in accordance with Equation 9 of the Methodology and associated default emission factors, with total mass of ODS sent for destruction including the mass of all eligible and ineligible ODS, moisture, and HBR. Dillon reviewed the weigh scale records, batch make-up and mixing sheets (if applicable), COD, COA, destruction event records including weigh tickets, and POR documentation. Dillon completed a full recalculation. Dillon found no material discrepancy with the reported emissions.
Conclusion	Based on Dillon's review of the methodology, Dillon has determined that the calculations are correct, accurate, and free of offset material misstatements.
Summary of Greenhouse Gas Reductions	
Scope Item Verified	GHG emission reductions from destruction of ODS.
Verification Procedure	Review of calculations for baseline and project emissions, weights and sample analysis for ODS collected and destroyed, and recalculated GHG emission reductions.
Verification Findings	Dillon reviewed the Project Proponent's calculations, and performed an independent recalculation of the emission reductions based on the weigh scale records and destruction documentation. Dillon checked and confirmed that the Project Proponent's quantification file maintained at least 5 significant figures, with and no rounding to left side of decimal The Project Proponent's calculations were determined to be free of offset material misstatements, with no quantifiable difference.
Conclusion	Based on the review of the methodology, Dillon has determined that the reported GHG Emission Reductions are correct, accurate, and free of offset material misstatements.

Measurement Instrument QA/QC

Meter Type	Make and Model	Serial Number	Location	Calibration Frequency	Calibration Date(s)	Calibration Notes	Conforms with Methodology?
Weigh Scale E-BAY	RLW 920i	1979800023	E. Liverpool - East Bay	Bi-Monthly	• 2025-02-08	• Kanawha Scales and Systems • Within 5% accuracy	Yes
Weight Scale Main/Front Gate	WTX 1310	70206483	E. Liverpool - Main Gate	Bi-Monthly	• 2025-02-08	• Kanawha Scales and Systems • Within 5% accuracy	Yes

Point of Origin Details

Bill of Lading (BOL)			Refrigerant Type	Original Refrigeration Equipment / Shipment Container Description & Serial Numbers	Transporter	Aggregator/ Reclaimer/ Recovery	Point of Origin Address				Technician(s)	EPA Certification Number	Tradewater Transport ID
BOL #	Date	Weight (lb)					Company / Name	Address	State	ZIP			
DPITSOR22	06-May-25	24,740	R-11	1 ISO Tank - EURU 161400-3 Container Index No. 2025DP0009	Boasso Global	Tradewater	Dupont Speciality Products USA, LLC	5401 Route One / Jefferson Davis Hwy Richmond	VA	23234	N/A	N/A	Bill of Lading - EURU 161400-3 - T172373.pdf
DPTISOR23	07-May-25	16,820	R-11	1 ISO Tank - EURU 161929-0 Container Index No. 2025DP0010	Boasso Global	Tradewater	Dupont Speciality Products USA, LLC	5401 Route One / Jefferson Davis Hwy Richmond	VA	23234	N/A	N/A	Bill of Lading - EURU161929-0 - T172404.pdf

Issues Log - V1

Issue No.	Type	Date	Issue Detail	Project Proponent Response	Status	Applicable Section of Standard / Methodology	Potential Offset Material Misstatement (Y/N)	Potential Non-Conformance with Standard / Methodology (Y/N)
1	DR	19-Jun-25	The 05292025 version of the Monitoring Report details the following values: ODS Refrigerant Destroyed of 41,580 lbs. (in Section III-1.B); Baseline Emissions of 87,422 tCO2e (in Section VI-1); Project Emissions of 141 tCO2e (in Section VI-2); and Methodology Equation 1 is: Total Emissions Reductions (ER) = Baseline Emissions - Project Emissions Applying the equation results in a ER value of 87,281 tCO2e which does not match the ER value in the GHGPP. The 05142025 GHGPP details the following values: ODS Refrigerant Destroyed of 41,500 lbs.; Baseline Emissions of 89,000 tCO2e (in Section E1) Project Emissions of 1,400 tCO2e (in Section E3) ER of 87,600 tCO2e (in Section A3 and E7) Please comment on these discrepancies and/or provide updated GHGPP and Monitoring Report files.	Please refer to the 05292025 version of the GHGPP included in the Sharepoint. I believe this version reflects the accurate tCO2e values.	Closed. Dillon has reviewed the 05292025 version of the GHGPP file in the Sharefile and confirms that this version reflects the accurate tCO2e values for baseline emissions, project emissions, and emission reductions. Resolved.	Methodology Section 5	N	Y
2	CL	19-Jun-25	Tradewater emission reduction calculations a) In the Input tab of Tradewater's calculation spreadsheet "Calculator_ACRUSODS10_V1.0_03192025.xlsx", the Saturation Point of Main ODS value of 80 (cell M26) for Batch 1 does not match the information in the NRI Analysis Report - EURU 161400-3 - T172373.pdf. b) In the Input tab of Tradewater's calculation sheet "Calculator_ACRUSODS10_V1.0_03192025.xlsx", the Saturation Point of Main ODS value of 78 (cell M27) for Batch 2 does not match the information in the NRI Analysis Report - EURU161929-0 - T172404.pdf. Please comment and/or send a corrected calculation spreadsheet	The calculator has been updated.	Closed. Dillon has reviewed the updated 06202025 calculation sheet provided and confirms that the Saturation Point of Main ODS value has been corrected for both a) Batch 1 and b) Batch 2. Resolved.	Methodology Section 6.4(II)(A)	N	Y
3	DR	19-Jun-25	Were there any violations or compliance issues at the Arcwood Environmental Destruction Facility during the Tradewater US - ODS - #11 reporting period of May 9, 2025 to May 18, 2025 that would impact the project eligibility or regulatory compliance?	There are no violations or compliance issues that occurred during the project's reporting period that would impact the project eligibility or regulatory compliance.	Closed.	Methodology Section 3.7	N	Y

Issues Log - V1

Issue No.	Type	Date	Issue Detail	Project Proponent Response	Status	Applicable Section of Standard / Methodology	Potential Offset Material Misstatement (Y/N)	Potential Non-Conformance with Standard / Methodology (Y/N)
4	OB/CL	23-Jun-25	Dillon notes that there is an additional GHGPP included in the Sharefile, with the file dated 06202025 however the date on the Title page is May 29, 2025. Please comment and/or provide updated GHGPP file.	The date has been updated to 06242025. The date will be updated to reflect the signature date in the future.	Closed. Dillon has reviewed the 06242025 version of the GHGPP file in the Sharefile and confirms that this version reflects the corrected date. Resolved.	NA	NA	NA
5	DR	23-Jun-25	Dillon notes that the updated 06202025 version of the Environmental and Social Impact Assessment form demonstrates an for Section 2B from neutral to positive—with Tradewater noting that ODS projects destroy PFAS compound and therefore avoiding the release of these hazard chemicals into drinking water sources. Please comment on this change and provide information supporting the destruction of PFAS compounds for the ODS 11 project.	This has been updated to reflect ACR's new guidance related to SDGs. The ACR has proposed this language and recognizes the indirect positive impacts of ODS Destruction projects to water systems.	Closed. Dillon has reviewed the response provided. Resolved.	Standard Chapter 8	N	Y
6	OB/DR	23-Jun-25	Dillon notes that the updated 06202025 version of the of Tradewater's calculation sheet provided, that in the Input tab (in cell K26) for batch one that Tradewater is using a concentration value of 0.00% for HCFC123, while both the Certificate of Destruction - EURU 161400-3 - T172373.pdf and NRI Analysis Report - EURU 161400-3 - T172373.pdf files provided demonstrate a value of 0.18% for R-123. Please comment and/or provide any new files.	Corrected	Closed. Dillon has reviewed the 06242025 version of the calculation sheet provided and confirms that this issue has been corrected. Resolved.	Methodology Section 5.2	N	Y
7	OB/DR	23-Jun-25	Dillon notes that the updated 06202025 version of the of Tradewater's calculation sheet provided, that in the GHG Calculation_ACRV tab for the Gross quantity of refrigerant ODS sent for destruction for Batch 2 that some parameters (cells D26, D27, and D29–D32) appear to be incorrectly referencing the weights for Batch 1 (i.e., not batch 2) . Please comment and/or provide any new files.	Corrected	Closed. Dillon has reviewed the 06242025 version of the calculation sheet provided and confirms that this issue has been corrected. Resolved.	Methodology Section 5.2	N	Y
8	OB/DR	25-Jun-25	Dillon notes that the updated 06242025 version of the of Tradewater's calculation sheet provided, that in the output tab for the Total mass of project baseline emissions (i.e., sum of both Batch 1 and Batch 2; in cell C20) that the total is 87,416.54 tCO2e however, the total baseline emissions value listed in the latest 06242025 version of the Monitoring Report is 87,417—indicating that rounding to the left of the decimal place occurred. Please comment and/or provide any new files.	Corrected	Closed. Dillon has reviewed the 06262025 version of the GHGPP and MR provided and confirms that this issue has been corrected. Resolved.	Methodology Section 5.4	N	Y

Note:

DR Data request
CL Clarification request
OB Observation

Appendix A

Validation and Verification Plan

August 12, 2025

Tradewater, LLC
1411 W. Carroll, Suite N
Chicago, Illinois
USA 60607

Attention: Andre Buiza
Carbon Project Manager

Risk-Based Validation and Verification (V/V) Plan
ACR Carbon Accounting Program – ANAB Accreditation under ISO 14065
Validation and Verification of Tradewater US ODS #11 (ACR1173)

425 Adelaide Street West
Suite 300
Toronto, Ontario
Canada
M5V 3C1
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416.628.4658

Introduction

Dillon Consulting Limited (Dillon) presented Tradewater, LLC with this risk-based Validation and Verification (V/V) Plan under the ACR (formerly American Carbon Registry) Carbon Accounting Program.

Table 1, in the Validation and Verification scope subsection below, specifies details of the project.

Validation and Verification Client

Information	Client Information
ACR Project ID	ACR1173
Project Name	Tradewater US – ODS - #11
Responsible Party Name	Tradewater, LLC, referred to as the Client hereinafter
Responsible Party Address	1500 W. Carroll, Suite 213 Chicago, Illinois USA 60607
Responsible Party Contact Information	Timothy H. Brown, CEO tbrown@tradewater.us 312-273-5122 Andre Buiza Carbon Project Manager abuiza@tradewater.us
Intended User(s)	Tradewater, LLC and ACR

Validation and Verification Scope

Table 1 below provides a summary of the scope of Dillon's GHG services. Information that has changed, been added, or updated since the proposal is flagged with an asterisk (*).

Table 1: Validation and Verification Details

Scope Item	Project-Specific Detail
Type of Engagement	Validation and Verification, referred to as V/V hereinafter.
Project Start Date*	May 9, 2025
Crediting Period*	May 9, 2025 to May 18, 2025
Verification Reporting Period*	May 9, 2025 to May 18, 2025
Client	Tradewater, LLC, referred to as the Client hereinafter.
Methodology or Protocol	Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removals from The Destruction of Ozone Depleting Substances and High-GWP Foam Version 2.0, ACR, February 2023, referred to as ACR Methodology hereinafter.
Project Location (Project or Site)	1250 St. George Street East Liverpool, Ohio United States *40.63156, -80.5465* Arcwood Environmental (previously known as Heritage Thermal Services), referred to as the Project or Site hereinafter.
Geographic and Organizational Boundaries	The GHG sources, sinks and reservoirs (SSRs) included in the offset project boundary are presented in Table A, following the report text.
Project Details	The Project involves the destruction of R-11 (refrigerant ODS) in the United States, in 2 separate destruction events. Emission offsets associated with the Project will result in reductions in CFC-11 (R-11). Other ODS refrigerants that are eligible for emission reductions include CFC-12, CFC-13, CFC-113, CFC-114, CFC-115, HCFC-22, and HCFC-123.
GHG Programme	ACR (formerly American Carbon Registry),
Regulation or Standard	ACR Standard, referred to as the Regulation or Standard hereinafter.
Regulator	ACR (formerly American Carbon Registry), referred to as the Regulator hereafter.

Scope Item	Project-Specific Detail
GHG Report	ACR Project Monitoring Report, and GHG Project Plan, collectively referred to as the Offset Project Report hereinafter.
Verification Level of Assurance	Reasonable
Materiality Thresholds	As per Section 9.B of the ACR Standard, Dillon anticipated that the applicable materiality threshold to be: • ±5% for GHG Emission Reductions. The quantitative materiality thresholds applied to total error, and/or any individual identified quantifiable error, omission, misclassification, or misstatement. Qualitative materiality applied to issues that affect the GHG statement, including, but not limited to, noncompliance with GHG programme requirements and regulations; issues with record keeping, data management and control.
Validation and Verification Criteria	• ACR Standard: Requirements and Specifications for the Quantification, Monitoring, Reporting, Verification, and Registration of Project-Based GHG Emissions Reductions and Removals, Version 8.0, ACR, July 2023 (ACR Standard); • Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emissions Reductions and Removal from The Destruction of Ozone Depleting Substances and High-GWP Foam, Version 2.0, ACR, February 2023 (ACR Methodology) and subsequent versions or updates; • Errata and Clarifications – Destruction of Ozone Depleting Substances and High-GWP Foam, Version 2.0, ACR, 2025-02-18* (E&C), and subsequent versions or updates; • ACR Validation and Verification Standard Version 1.1, ACR, May 2018 (ACR V/V Standard), as amended; • ISO 14064-2:2019 Greenhouse gases – Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements, ISO, April 2019; and • ISO 14064-3:2019 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas statements, ISO, April 2019; and

Scope Item	Project-Specific Detail
	• ISO 14065 General principles and requirements for bodies validating and verifying environmental information, ISO, December 2020. The criteria was updated throughout the V/V process as more information became available.
Validation and Verification Objectives	This assignment involved provision of independent, third-party validation and verification to the Client and Regulator. The validation objectives of this assignment included a systematic assessment of the GHG Project Plan and the likelihood that implementation of the GHG-related activities resulted in GHG emission reductions, and evaluation on whether the ex-ante information reported was consistent with the requirements of the ACR Standard, applicable methodology, and other applicable Criteria. The verification objectives of this assignment were to provide the Client and Regulator with a reasonable level of assurance, and opinion on whether the Monitoring Report was consistent with the GHG Project Plan, the Monitoring Report and GHG assertion were free of material misstatements, as well as that the information reported was accurate and consistent with the requirements of the ACR Standard, applicable methodology, and other applicable criteria.
GHG Assertion	87,275 tCO_2e

Validation and Verification Team

For this assignment, Dillon assembled an experienced V/V Team consisting of the following individuals:

Richard Helmle, M.E.S., G.I.T., (Lead Validator/Lead Verifier)

Richard is an Environmental Scientist at Dillon and Professional Geoscientist-in-Training with over 7 years of experience in the greenhouse gas (GHG) quantification, environmental sustainability, and carbon market sector. Richard holds a Masters of Environment and Sustainability and is a Project Manager with Dillon's Energy Transition team—specializing in GHG quantification and inventorying, environment and sustainability, validations and verifications, and environmental data science.

Richard is a lead verifier in Saskatchewan's Output-Based Performance Standards program, Ontario's Emissions Performance Standards program, and the California Air Resources Board (CARB) Cap and Trade Compliance Offset Program. Richard has

completed verification requirement training for CARB's Livestock, Ozone Depleting Substances, and Mine Methane Capture Compliance Offset Protocol Projects, Environment and Climate Change Canada's Clean Fuel Regulations, and Alberta's Technology Innovation and Emissions Reduction modules 1, 2, 3, 6, and 7. Richard's sector competence in GHG verification spans the following Organizational level sectors: general, manufacturing, power generation, manufacturing, chemical production and waste, Oil and Gas Extraction, Production and Refining, included Petrochemicals; and project level sectors: GHG emission reductions from industrial processes, carbon capture and storage, and waste handling and disposal. Richard also has experience with municipal asset management and holds a certificate in Natural Asset Management from Royal Roads University for climate change impact assessments.

Robert Morgan, P.Eng., M.A.Sc. (Peer Reviewer)

Robert is an Associate at Dillon and a licensed professional engineer in Ontario with over 12 years of experience as an environmental consultant in atmospheric services. Robert has extensive knowledge of air pollution control, emission inventories, air dispersion modelling, noise impact assessments, ambient monitoring, source testing, climate change impact assessments, and greenhouse gas reporting and verification.

Robert has acted as project manager, technical lead, and provided support on numerous air and noise permitting projects in Ontario including the preparation of Environmental Compliance Approval applications and Environmental Activity and Sector Registry (EASR) registrations and their supporting documents for a variety of industrial, manufacturing, commercial, institutional, and waste management clients. Robert has prepared numerous annual facility emissions reports for a variety of clients to satisfy the requirements of federal and provincial reporting programs such as the Environment and Climate Change Canada's (ECCC) National Pollutant Release Inventory, ECCC's Greenhouse Gas Reporting Program, Ministry of Environment, Conservation and Parks (MECP)'s Toxics Reduction Program, and the MECP's *O.Reg. 390/18* Greenhouse Gas Emissions program.

Robert's experience in climate change work is primarily associated with GHG mitigation assessments supporting the permitting of atmospheric and climate change studies for Environmental Assessments (EA) projects. Robert has performed GHG mitigation work for other programs such as the Federal Climate Lens.

Robert is an accredited lead validator or verifier and technical expert in the Federal Output Based Pricing Standard Regulations, the Ontario Mandatory Reporting Program, and the California Air Resources Board (CARB) Cap and Trade Compliance Offset Program.

Emily Paulhus, EIT (Verifier, and Validation Support)

Emily is an Environmental Engineer-in Training (APEGS) in Dillon's Saskatoon office, completing her Bachelor of Science in Civil (Environmental Option) Engineering Co-operative Program at the University of Alberta in 2022. In her time at Dillon, Emily has gained experience in air dispersion modeling and reporting, environmental compliance auditing, and groundwater sampling programs. Emily has assisted on a number of greenhouse gas verifications under various programs and protocols in Canada and the United States. She has also worked on greenhouse gas reporting and inventory creation for Scope 1, 2, and 3 emissions, sustainability, and offset evaluation studies.

Christopher Wong, CAP, MEL, B.Sc. (Verifier, and Validation Support)

Chris is an Environmental Practitioner at Dillon since 2023. He is a carbon auditing professional under the Association of Energy Engineers. His expertise is from over 6 years of experience in environmental and sustainability consultancy services in Hong Kong. His expertise includes Greenhouse gas accounting and verification in line with the 2006 IPCC Guidelines for National GHG Inventories and the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard for Scope 1, 2 and 3 emissions. His project responsibilities have included delivering Greenhouse gas verification and validation, project coordination, and project management.

Validation and Verification Procedures

Dillon conducted the V/V simultaneously and combined the Validation Report and Verification Report into a single report, as permitted by the ACR V/V Standard.

Dillon used a risk-based methodology consistent with the requirements of the Standard. The following subsections detailed Dillon's procedures for the document and data reviews, the site visit, and the contents of the Evidence-Gathering Plan and Risk Assessment.

Dillon's V/V included examination of the following elements of the GHG Project Plan and Monitoring Report, as applicable, in accordance with the ACR Standard:

- Project boundary and procedures for establishing the project boundary (validation);
- Physical infrastructure, activities, technologies, and processes of the project;
- GHGs, sources, sinks and reservoirs (SSRs) within the project boundary;
- Temporal boundary;
- Description of and justification of the baseline scenario (validation);
- Baseline (verification);

- Methodologies, algorithms, and calculations that will be used to generate estimates of emissions and emission reductions (validation);
- Methods and calculations used to generate estimates of emissions and emission reductions (verification);
- Original underlying data and documentation as relevant and required to evaluate the GHG assertion (verification);
- Process information, source identification, and operational details;
- Data management systems;
- Roles and responsibilities of project participants and associated staff (verification);
- QA/QC procedures;
- Process for uncertainty assessments;
- Positive contributions to applicable sustainable development goals;
- Environmental and Social Impact Assessment Requirements; and
- Project-specific conformance to ACR eligibility criteria.

Strategic Analysis

Dillon completed a Strategic Analysis to understand the activities and complexity of the Project and to determine the nature and extent of V/V activities. The Strategic Analysis enabled the V/V Team to identify types and likelihood of potential material misstatements and select evidence-gathering procedures, considering all aspects identified in ISO 14064-3. Each item was rated as "simple" or "complex" on applicability and understanding of the Project. A "complex" rating indicated additional review was required, and the risk assessment and Dillon's internal Evidence-Gathering Plan were adjusted to cover these items as necessary. The results of Dillon's strategic analysis are detailed in Table B (attached).

Risk Assessment

In support of the development of the Evidence-Gathering Plan, Dillon completed a Risk Assessment for the verification. The Risk Assessment evaluated the risk of material misstatement or nonconformity and determined the level of evidence-gathering for the verification. As required by Section 6.1.2.2 of ISO 14064-3, the Risk Assessment evaluated the inherent, control and detection risk for:

- Occurrence;
- Completeness;
- Accuracy;
- Cut-off; and
- Classification.

The inherent, control and detection risk levels were used to determine the amount of information to request in the Evidence-Gathering Plan. The Risk Assessment also considered all items identified in Section 6.1.2.3 and 6.1.2.6 of ISO 14064-3, as applicable. Each item was evaluated and given a level of risk (i.e., low risk, medium risk, high risk).

Dillon performed high-level analytical procedures to determine other areas of risk. This may have included evaluation of:

- Expected GHG emissions reductions against reported emissions;
- Project boundary;
- Data management including acquisition equipment, sampling and frequency, and processing and tracking; and
- Project GHG emissions reductions.

Based upon information available at the onset of the V/V process, Dillon developed a Qualitative Narrative of the Uncertainty Risk Assessment, presented as Tables C.1 and C.2 (attached). Dillon notes that the Risk Assessment was dynamic in nature and changed as data and controls were reviewed throughout the V/V.

Final versions of both Table B and Table C were provided with the final V/V Report.

Evidence-Gathering Plan

Dillon designed evidence-gathering activities to collect sufficient and appropriate evidence upon which to determine whether the Offset Project Report conformed to the criteria, taking into account the principles of the standards or GHG programme that applied to the GHG statement. Dillon adjusted the quantity of evidence requested based on the risk that the Project did not result in the achievement of the stated GHG outcomes and/or risk of misstatement and the outcome of our strategic analysis.

The following sections discuss the possible approaches that may be taken in developing an Evidence-Gathering Plan. The Evidence-Gathering Plan was not provided to the Client in accordance with ISO 14064-3 Section 6.1.6.

Evidence-Gathering Activities: Validation

Recognition, Eligibility, Applicability

To assess recognition, eligibility, and applicability, Dillon evaluated the Project to determine:

- Whether the GHG-related activity was acceptable to the Intended Users and met the eligibility and applicability criteria specified in the methodology;
- The GHG-related activity was real, quantifiable, verifiable, permanent, and enforceable; and
- After confirmation of the calculations used in the GHG Statement, reassessed whether the GHG-related activity was still recognized.

Ownership

Dillon assessed whether the Responsible Party could demonstrate project ownership and the right to claim emission reductions or removal enhancement expressed in the GHG statement, in accordance with Section 6.D of the ACR V/V Standard.

GHG Boundaries

Dillon determined whether the geographic and project boundaries stated in the Project were appropriate for the GHG-related activity, and consistent with the Standard, applicable methodology and available evidence.

Dillon determined if the sources, sinks, reservoirs (SSRs) relevant to the GHG-related activity, baseline scenarios and project scenarios were included.

Baseline Scenario / Baseline Selection

Dillon assessed the baseline scenario detailed in the project documents and assessed whether the most appropriate, plausible, and complete hypothetical scenario was included.

Dillon reviewed the ACR Project Monitoring Report and GHG Project Plan and cross-check with the ACR Methodology for consistency of baseline scenario details.

Project Activity Measurements and Method – Additionality and Regulatory Surplus

Dillon reviewed and assessed the Project, and cross-checked against the applicable methodology, for details or restrictions on eligible activities.

Dillon also evaluated the GHG Project Plan and provided information to determine:

- Whether the project activities exceeded a conservative business-as-usual scenario and met the additionality requirements specified in the methodology;
- Whether there were any laws, statutes, or other regulatory framework mandating the project activities; and
- Whether there were any deviations in methodology or project description.

Quantification Methodologies and Measurements

Dillon assessed and determined whether the selected quantification methodologies and associated data sources, measurements, measurement units, emission factors, and/or monitoring approaches (i.e., monitoring plan) are acceptable.

Dillon reviewed the following elements to validate the selected quantification methods, in accordance with Chapter 5 of the ACR V/V Standard:

- The quantification method for each data parameter was clearly defined, and supporting documentation provided was adequate to support the level of assurance required;
- The methods were appropriate for accurately quantifying each data parameter based on the required level of assurance;
- The methods were applied consistently to develop estimates of emission reductions and removal enhancements;
- The ISO principle of conservativeness was applied (i.e., the choice of assumptions, calculation methods, parameters, data sources, and emission factors is more likely to lead to an underestimation than overestimation of net GHG emission reductions and removal enhancements); and
- For verification only: claimed GHG emission reductions were rounded down to the nearest whole number, per Section 2.B.4 of the ACR Standard.

Data Management Systems and Internal Controls

Dillon reviewed the Project to assess the required GHG data management systems and controls to determine whether they can be relied upon during project operations and verifications.

Dillon evaluated the GHG data management systems and controls outlined in the Project, checking for potential errors and omissions, including the following:

- Selection and management of GHG data and information;
- Processes for collecting, processing, aggregating, and reporting;
- Systems and processes to ensure accuracy; and
- Design and maintenance of the GHG data management systems, including systems and processes that support it.

Dillon examined the documentation for the GHG data management system that outlined the processes for data collection, entry, calculation, and management. This may have included:

- Competency of data managers or employees responsible for collecting data;

- Emissions source type;
- Units of measure;
- Periodicity of data monitoring/collection;
- Data granularity and degree of aggregation;
- File type/format;
- Method of transfer;
- Assumptions; and
- Calibration records.

Dillon evaluated the effectiveness of the data collection and processing methods, identified potential sources of data corruption or errors, and characterized weaknesses in the integration of the GHG data collection and management system.

Leakage

Dillon assessed the Project data sources, assumptions, and calculations to assess, account for, and mitigate the potential for leakage (i.e., increase of GHG emissions or decrease in sequestration outside the project boundaries, as a result of the project), based on the processes detailed in the methodology.

Dillon determined whether a leakage assessment was required and whether the leakage assessment in the GHG Project Plan conformed to the requirements of the methodology.

Evidence-Gathering Activities: Verification

Dillon considered inherent risk, control risk and detection risk and designed the evidence-gathering activities to lower the detection/verification risk to an acceptable level.

Dillon completed the V/V process and evidence-gathering activities using the following fundamental practices:

- Assessment of Data Trails;
- Assessment of GHG information systems and controls;
- Assessment of GHG data and information;
- Assessment of GHG aggregation process;
- Application of selected verification activities and techniques (e.g., Analytical testing, control testing, estimate testing, sampling); and
- Assessment against verification criteria.

Data Trail

A data trail is a complete record by which GHG information can be traced to the GHG source. The Dillon Team may have included data trails in their Evidence-Gathering Plan and information request to understand the process of recording, collecting, and processing data for material emissions. In the Evidence-Gathering Plan, if the source was considered high risk and the strategic analysis identified concern(s), Dillon included a request from the client to provide the data trail process.

Data Management Systems and Internal Controls

Dillon assessed the information systems and controls for sources of potential errors, omissions, and misrepresentations, taking into consideration the following:

- Selection and management of the GHG data and information;
- Processes for collecting, processing, consolidating, and reporting GHG data information, including recording mass and concentration of ODS or HFC destroyed every two minutes, per Section 6.5 in the ACR Methodology;
- Systems and processes that ensure the validity and accuracy of the GHG data and information;
- Degree of automation;
- Use of database features;
- Length of operation;
- Linkage to other systems;
- Standardization within an organization;
- Transparency of calculations;
- Design and maintenance of the GHG information system;
- Systems, processes, and personnel that support the GHG information system, including activities for ensuring data quality;
- Instrument maintenance and calibrations; and
- Results of previous assessment, if available and appropriate.

Data and Information Flow

In parallel to the assessment of data management systems and internal controls, Dillon also examined and assessed the data and information flows that formed the basis for the Client's GHG assertion with professional skepticism. This assessment was informed by the V/V Plan, and like the V/V Plan, the assessment of data and information flow was a dynamic and changing process. The V/V Team reviewed sufficient data and information sources to complete the V/V in accordance with the Standard. Accordingly, the V/V Plan contained the following requirements, as applicable to the assignment:

- Where possible, review full data sets. When full data sets were not feasible, the Lead Verifier determined based on magnitude and accuracy, to what degree (or confidence interval) the data and information was reviewed;
- Review of collection frequency and retention period;
- Complete a rank-based Risk Assessment for each source, including the risks related to data and information sources, along with items such as metering, third party data, and self-calculation;
- Focus on data and information sources that may result in a material misstatement; and
- Quality assurance and quality control of the data sets.

Where information or data was either not supplied by the Client or was determined to be insufficient, the V/V Team requested additional data and/or information.

Data Aggregation Process

Dillon designed evidence-gathering activities that related to how the data was collected and consolidated, including comparing the V/V report against the underlying records and examining material adjustments made during the course of preparing the V/V statement.

Application of Selected Verification Activities Techniques

Dillon also applied other selected Evidence-Gathering Plan activities, which could have included, but were not limited to:

- Analytical Testing;
- Control Testing;
- Estimate Testing; and
- Sampling.

These activities are further described below.

1. Analytical Testing:

Analytical testing included year over year changes and comparisons against different methodologies, which was a part of the Evidence-Gathering Plan. Dillon considered the following questions when deciding if analytical testing was necessary in the verification process:

- Will it reduce or mitigate the risk identified?
- What is the reliability of the data analyzed?
- What is the likelihood of analytical testing identifying a material misstatement?

2. Control Testing:

As part of the evidence-gathering activities, Dillon may have requested evidence of the Client's data management system and interviewed staff to understand control data. If deviations were detected through review of the data, Dillon assessed whether the deviations affected the ability to rely on those controls, and if additional data review of controls was necessary and whether other types of evidence-gathering activities needed to be applied.

3. Estimate Testing:

If Dillon identified that estimating procedures were used to quantify GHG emissions or removals, Dillon requested the information to determine:

- The appropriateness of the methodology applied;
- The applicability of the assumptions;
- The controls to develop the estimate; and
- The quality of data used in the estimate.

In addition to the requested data, Dillon also reviewed if the estimate was used appropriately in previous verifications and if there was any deviation in the approach.

4. Sampling:

If the Risk Assessment identified a concern with GHG supporting data, Dillon included a sampling plan in the Evidence-Gathering Plan. The sampling plan considered the purpose of the evidence-gathering activities and the characteristics of the data from which the sample will be drawn from. If the initial sampling identified issues or concerns with the data, Dillon adjusted the Evidence-Gathering Plan to adjust for this risk.

Information Request

Concurrent with submission of this V/V Plan, Dillon submitted the following initial information and data request:

- The Project Monitoring Report and GHG Project Plan;
- Chain of Custody and Point of Origin (POR) documentation;
- ODS and high-GWP blowing agent composition and mass determinations (i.e., laboratory reports or other procedures per the ACR Methodology);
- Weigh scale documentation;
- Sample data;
- Quantification details, i.e., calculations/spreadsheets used to create the reports;
- Process flow diagrams;

- Permits, Notices of Violations (NOVs) for US facilities, notices, or letters of non-compliances for non-US facilities, and any relevant administrative or legal consent orders dating back at least 3 years prior to the project commencement date;
- Destruction facility monitoring and maintenance information (continuous emissions monitoring data, DRE documentation, calibration procedures, calibration checks and daily zero validations (if applicable), manufacturer guidance pertaining to facility or technology maintenance and permits; and
- Other materials/sources that were used to support the ACR Project Monitoring Report and GHG Project Plan.

Dillon developed an information request that covered the Evidence-Gathering Plan and its documents in Table D.

Site Visit

Based on the review of ISO 14064-3, the Regulation and the risk assessment, Dillon visited the Destruction Facility on June 10, 2025, as required by Section 7 of the ACR Methodology and Section 9.C of the ACR Standard.

The purpose of the site visit was to interview Tradewater, LLC and destruction facility personnel and witness site operations to understand:

- Project boundaries;
- Operations and activities relevant to GHG SSRs;
- Data management and control systems;
- Physical infrastructure;
- Equipment (measuring devices, instruments);
- Types of equipment and supporting assumptions;
- Process and material flows;
- Scope and Boundaries;
- Conformity with operational and data collection procedures;
- Personnel activities that impact the materiality;
- Sampling equipment and methodology;
- Monitoring practices;
- Calculations and assumptions made;
- Quality Assurance and Quality Control procedures; and
- Any other requirements per Standard.

Working Papers

Throughout the V/V process, the V/V Team developed a set of working papers that outlined the information reviewed, recalculation of data sets (as applicable), and issues identified by Dillon and their subsequent resolution status. The working papers did not form part of the Final V/V Report, but the information contained within them contributed to the V/V Opinion to be issued by Dillon.

Issues Log

Throughout the process, the V/V Team developed a list of findings in an Issues Log, representing clarifications, non-conformities, material misstatements and corrective actions for the Client's response. The Issues Log was based on the results of Dillon's review of the Offset Project Report against the Standard and applied methodology, independent recalculations of the Client's GHG assertion, as well our assessment of data management, controls, and data flow.

The Issues Log may have proceeded through several versions, representing ongoing discussions on the data and management systems. For budgeting purposes, we assumed two issues log rounds were required. Upon closure, the V/V proceeded to the peer review and reporting stages.

If the Client did not respond to the issues in a timely manner or sufficient evidence was not provided, Dillon communicated to the Client that it resulted in a disclaimer, modified or adverse statement, or a withdrawal from the V/V.

Peer Review

As a final step, Dillon conducted an internal Peer Review. The Peer Review included a review of the Offset Project Report, working papers developed by the Dillon Team, and the Draft V/V Report and Opinions that was prepared by the team. Dillon notes that the V/V Report and Statement were not finalized until approval was received from the Peer Reviewer.

Validation and Verification Report

At the conclusion of the verification process, Dillon prepared a Draft V/V Report that was subject to internal peer review, as well as review by the Client. The V/V Report was prepared to include the information detailed in ISO 14064-3 Section 6.3.3 and the Standard and was prepared by the Lead Validator/Lead Verifier.

The V/V Report included:

- Appropriate title;

- Addressee;
- Date of the Report;
- Validation and Verification Scope and Criteria;
- Validation and Verification Opinions completed in accordance with the Standard and ISO 14064-3;
- The name and contact information for the Lead Verifier;
- The name and contact information for the Peer Reviewer; and
- Any other information required by the Standard.

Validation and Verification Opinion

The V/V Opinion was prepared in accordance with ISO 14064-3 Section 9.3 and the Standard and was signed by the Peer Review and Lead Verifier. The opinion included:

- Identification of the GHG-related activity and GHG statement, including the date and period covered by the GHG statement;
- Identification of the responsible party and a statement that the GHG statement is the responsibility of the responsible party;
- Identification of the criteria used to compile and assess the GHG statement;
- A declaration that the verification of the GHG statement was conducted in accordance with ISO 14064-3;
- Validation conclusion regarding conformance of the GHG Project Plan to the Standard and applicable methodology;
- Verifier's conclusion including level of assurance;
- Date of the Opinion; and
- Any other information required by the Standard.

Validation and Verification Schedule

Table 2 presents the proposed scope of work tasks and V/V schedule.

Table 2: Schedule

Dillon Task		Timeline
0	Project award and contract signing	January 24, 2025
--	Submissions of Project-Specific Conflict of Interest Attestation to ACR	May 28, 2025
1	Project kick-off call	May 29, 2025
2	V/V Plan preparation and submission to the Client	June 9, 2025

Dillon Task		Timeline
--	Client review and approval of the V/V Plan	June 9, 2025
3	Data and information exchange and recalculations	June 2025
4	Site visit	June 10, 2025
5	First round of Issues log submission to the Client	June 19, 2025
--	Client review and response to Issues log	June 20, 2025
6	Second round of Issues Log submission to the Client	June 23, 2025
--	Client review and response to Issues log	June 25, 2025
7	Third round of Issues Log submission to the Client	June 25, 2025
--	Client review and response to Issues log	June 26, 2025
8	Draft V/V Report and Opinion preparation	June 2025
9	Peer Review	June 26, 2025
10	Submittal of Draft V/V Report to the Client for review	June 26, 2025
11	Client review of and response to Draft V/V Report (Closing call)	June 27, 2025
12	Final V/V Report and Statement submission to the Client and Regulator	June 27, 2025
13	Close Out Meeting	June 27, 2025
14	Revised V/V Report and Statement submission to the Client and Regulator	As required

The schedule above was based on timely exchange with the Client for data/information, Issues Log requests, and deliverable reviews —any deviations in the schedule can impact subsequent timelines including dates of final V/V statements and reports.

Use of Statements and Marks

This V/V Plan, associated reports and statements provided to the Client as part of the V/V services provided, are intended for the use of the Client and the Regulator as the regulator only. The Client shall not use Dillon's Statement/Opinion, Reports, marks, logos, or labels in a manner that could mislead intended users or impair Dillon's reputation. Should the Client wish to use statements, opinions, reports, marks, logos, or labels provided throughout this process, they must seek to do so via a written statement. Any Dillon opinions or reports made public by the Client must be communicated in their entirety. Any the Client or Responsible Party references to Dillon's findings, conclusions, reports and/or opinions must adhere to the requirements of ISO 14065:2020 Annex B.

Closure

Dillon's V/V team notes that this document was iterative in nature and was updated through the V/V based on the information provided.

Please do not hesitate to contact Richard Helmle at 306-716-0777 or rhelmle@dillon.ca, should you have any questions.

Sincerely,

DILLON CONSULTING LIMITED

Richard Helmle, M.E.S., G.I.T.
Lead Validator/Verifier

Attachments: Table A: Greenhouse Gas Sources, Sinks and Reservoirs applicable to project
Table B: Qualitative Narrative – Strategic Analysis
Table C.1 and C.2: Qualitative Narrative – Uncertainty Risk Assessment
Table D: Information Request

Our file: 24-9749-3000

Version	Changes	Date
1.0	Initial version	June 9, 2025
2.0	Updated for Final OVR	August 12, 2025

Attachment A

Tables

GHG Sources, Sinks, and Reservoirs applicable to Refrigerant Projects

SSR	Source Description	Gas	Included (I) or Excluded (E)
1 ODS Collection	Fossil fuel emissions from the collection and transport of ODS sources.	CO_2	E
		CH_4	E
		N_2O	E
2 ODS Recovery and Collection	Emissions of ODS from the recovery and collection of ODS at end-of-life or servicing.	ODS	E
	Fossil fuel emissions from the recovery and collection of ODS at end-of-life or servicing.	CO_2	E
		CH_4	E
		N_2O	E
3 ODS Use	Emissions of ODS from equipment use, leaks, and servicing.	ODS	E
	Fossil fuel emissions from the operation of refrigeration and A/C equipment and fire suppressant systems.	CO_2	E
		CH_4	E
		N_2O	E
4 Transport to Destruction Facility	Fossil fuel emissions from the vehicular transport of ODS from aggregation point to final destruction facility.	CO_2	I
		CH_4	E
		N_2O	E
5 Recovered ODS Stockpile	Emissions of ODS from recovered ODS stockpiles and EOL equipment (If not sent for destruction).	ODS	I
	Indirect emissions from grid-delivered electricity.	CO_2	E
		CH_4	E
		N_2O	E
6 Destruction	Emissions of ODS from incomplete destruction at destruction facility.	ODS	I
	Emissions from the oxidation of carbon contained in destroyed ODS.	CO_2	I
	Fossil fuel emissions from the destruction of ODS at destruction facility.	CO_2	I
		CH_4	E
		N_2O	E
	Indirect emissions from the use of grid-delivered electricity.	CO_2	I
		CH_4	E
		N_2O	E

Qualitative Narrative - Strategic Analysis

Item No.	Areas to Consider	Analysis	Comments
1	Relevant sector information.	Straightforward - Simple does not require a high level review	
2	The nature of operations of the facility(ies) or project or product.	Straightforward - Simple does not require a high level review	
3	The requirements of the criteria, including applicable regulatory and/or GHG programme requirements.	Straightforward - Simple does not require a high level review	
4	The Regulators threshold, including the quantitative components.	Straightforward - Simple does not require a high level review	
5	The Regulators materiality threshold, including the qualitative components.	Straightforward - Simple does not require a high level review	
6	The likely accuracy and completeness of the GHG statement.	Straightforward - Simple does not require a high level review	
7	The scope of the GHG statement and related boundaries.	Straightforward - Simple does not require a high level review	
8	The time boundary for data.	Straightforward - Simple does not require a high level review	
9	Emissions SSRs and their contribution to the overall GHG statement.	Straightforward - Simple does not require a high level review	
10	Changes in GHG emissions, removals and reservoir quantities from the prior reporting period.	Straightforward - Simple does not require a high level review	Not Applicable
11	Appropriateness of quantification and reporting methods, and any changes.	Straightforward - Simple does not require a high level review	
12	Sources of GHG information.	Complex - Requires Attention	Dillon reviewed all information, and recalculated emission reductions, checking for use of the appropriate emission factors from the ACR Methodology.
13	Data management information system and controls.	Complex - Requires Attention	Dillon reviewed all provided files and information to determine consistency with ACR Methodology requirements for document retention and monitoring parameter frequency.
14	Management oversight of the responsible party's reporting data and supporting processes.	Straightforward - Simple does not require a high level review	
15	The availability of evidence for the responsible party's GHG information and statement.	Straightforward - Simple does not require a high level review	

Qualitative Narrative - Strategic Analysis

Item No.	Areas to Consider	Analysis	Comments
16	The results of previous verifications.	Straightforward - Simple does not require a high level review	
17	The results of sensitivity or uncertainty analysis.	Straightforward - Simple does not require a high level review	
18	Allocation approach.	Straightforward - Simple does not require a high level review	
19	The type of GHGs.	Straightforward - Simple does not require a high level review	
20	The applied monitoring methodology.	Straightforward - Simple does not require a high level review	
21	Other relevant information (describe).	Straightforward - Simple does not require a high level review	

Item No.	Areas to Consider	Analysis	Comments
1	The Project Plan.	Complex - Requires Attention	Dillon cross-checked the GHG Project Plan against the requirements specified in the Standard and Methodology to determine whether there were any issues with compliance or consistency.
2	The Results of the Validation Plan.	Straightforward - Simple does not require a high level review	Not Applicable.
3	The Requirements of the Monitoring Report.	Straightforward - Simple does not require a high level review	Dillon checked the Monitoring Report against the ACR template requirements.
4	The applied Monitoring Methodology.	Straightforward - Simple does not require a high level review	Dillon cross-checked the Monitoring Report, calculation spreadsheets, and associated files to determine if the applied monitoring methodology met the ACR Methodology requirements.
5	The Monitoring Report.	Complex - Requires Attention	Dillon cross-checked the Monitoring Report against the GHG Project Plan, the requirements specified in the Standard and Methodology, and the supporting documents and data to determine whether there were any issues with compliance or consistency.

Qualitative Narrative - Uncertainty Risk Assessment

Number	Risk Factor	Risk Type	Risk Level	Risk Action
General				
---	Data Management Systems and Controls	Inherent	Low	Based on the low inherent and control risks, the allowable detection risk was high. Dillon reviewed all data, and cross-check project files for consistency to mitigate the detection risk to medium.
		Control	Low	
		Detection	Medium	
---	Management policies and practices in developing Monitoring Report	Inherent	Low	Client had controls for data review and integrity. Dillon reviewed policies, practices, and associated application to mitigate the detection risk to low.
		Control	Low	
		Detection	Low	
---	Use of Information & Communication Technology (ICT)	Inherent	Medium	ICT may have been used for virtual meetings, remote access of documents & records, and/or audio-video evidence of site conditions. Additional ICT risks and mitigating actions are detailed in Table C.2 Risk Assessment.
		Control	Low	
		Detection	Low	

SSR		Percentage of Emissions	Risk of Occurrence	Risk of Completeness	Risk of Accuracy	Risk of Cut-off	Risk of Classification	Risk Type	Risk Level	Risk Action
4 Transport to the Destruction Facility	Fossil fuel emissions from the vehicular transport of ODS from aggregation point to final destruction facility	100% Project Emissions (with SSR 6)	Low	Medium	Low	Low	Low	Inherent	Low	Inherent and control risks were low based on the use of default values published in the Methodology. Dillon reviewed all data and cross-checked with the Regulation and Methodology to mitigate the detection risk to low.
								Control	Medium	
								Detection	Low	
5 Recovered ODS Stockpile	Emissions of ODS from recovered ODS stockpiles and EOL equipment (If not sent for destruction)	100% Baseline Emissions	Low	Low	Medium	Low	Low	Inherent	Low	Inherent risk was set to low based on the use of default values in the calculation methodology. Data was based on client acquired information; therefore, Dillon set the control risk to medium. Dillon completed a detailed review and recalculations to mitigate detection risk to low.
								Control	Medium	
								Detection	Low	
6 Destruction	Emissions of ODS from incomplete destruction at destruction facility	100% Project Emissions (with SSR 4)	Low	Low	Low	Medium	Low	Inherent	Low	Calculated using default factors and the equation published in the Methodology, resulting in a low inherent and control risks. The allowable detection risk was high. Dillon mitigated the detection risk to low by reviewing all associated data and recalculating emissions.
								Control	Low	
								Detection	Low	
	Emissions from the oxidation of carbon contained in destroyed ODS		Low	Low	Medium	Low	Low	Inherent	Low	Calculated using default factors and the equation published in the Methodology, resulting in a low inherent and control risks. The allowable detection risk was high. Dillon mitigated the detection risk to low by reviewing all associated data and recalculating emissions.
								Control	Low	
								Detection	Low	
	Fossil fuel emissions from the destruction of ODS at destruction facility		Low	Medium	Medium	Low	Low	Inherent	Low	Inherent risk was set to low based on the use of default values in the calculation methodology. Data was based on client acquired information; therefore, Dillon set the control risk to medium. Dillon completed a detailed review and recalculations to mitigate detection risk to low.
								Control	Medium	
								Detection	Low	
	Indirect emissions from the use of grid-delivered electricity		Low	Medium	Medium	Low	Low	Inherent	Low	Inherent risk was set to low based on the use of default values in the calculation methodology. Data was based on client acquired information; therefore, Dillon set the control risk to medium. Dillon completed a detailed review and recalculations to mitigate detection risk to low.
								Control	Medium	
								Detection	Low	

Table C.2
ACR1173 | Tradewater US - ODS - #11
Validation and Verification Plan

Qualitative Narrative - Uncertainty Risk Assessment

Risk No.	Risk Assessment Consideration	Risk Level	Risk Action
1	Is there a risk of an intentional misstatement in the GHG statement?	Low	
2	Is there a risk of one or more emission sources effecting the overall GHG statement?	Low	
3	Is there a risk of omitting potentially significant emission source?	Medium	Dillon completed a desk-based review of all available data against validation and verification criteria to determine all significant emission sources.
4	Is there a risk of significant emission sources that have been omitted outside the normal course of business?	Low	
5	Risk of changes to the operations?	Low	
6	Is there risk of determining the project boundary?	Low	
7	Risk of changes from prior periods?	Low	
8	Risk of non-compliance with applicable laws and regulations that will affect the GHG statements?	Low	
9	Risk of significant economic or regulatory changes that will impact the GHG emissions?	Low	
10	Is there a risk of the type of GHG data that is used?	Low	
11	Is there a risk of limited detail or missing GHG data?	Medium	Project complexity increased as a result of the various data sources. Dillon completed a desk-based review of all available documents, and complete recalculations to ensure all GHG data was included.
12	Does the nature and complexity of the quantifications pose a risk?	Low	
13	Is there a risk of subjectivity in the quantification of emissions?	Low	
14	Is there potential for significant estimates in the data?	Low	
15	Is there a risk in how the data is managed and controlled?	Medium	Data management and control risks existed due to the number of information sources. Dillon reviewed data and conducted interviews.
16	Is there a risk of their control system not identifying and preventing errors or omissions?	Low	
17	Is there a risk in the controls used to monitor and report the GHG data?	Low	
18	Is the experience, skills and training of the Personnel involved a risk?	Low	

Qualitative Narrative - Uncertainty Risk Assessment

Risk No.	Risk Assessment Consideration	Risk Level	Risk Action
1	Is there a risk that the operating conditions do not reflect the assumptions, limitations, methods and uncertainties in the Project Plan?	Low	
2	Is there a risk of complexity or data availability for the baseline calculations?	Low	
3	Is there a risk that the expected emission reductions or removals will be different that the actual emission reductions?	Low	

Information Request

Number	GHG Source	Percentage of Emissions	Information Requested
General			
---	Project Boundary	N/A	• The Project's Monitoring Report and the GHG Project Plan (collectively referred to as the Offset Project Report) • Location details • Other materials/sources that were used to support the Project Boundary information
---	Data Management Systems	N/A	• Data monitoring and storage procedures • Meter calibration and field inspection records • Records retention policy • Operations and maintenance records • Project personnel interviews
SSR			
4	Transport to Destruction Facility	100% Project Emissions (with SSR 6)	• Chain of custody and Point of Origin (POR) documentation • Weigh scale data and certificates of destruction (COD) • Certificates of analysis (COA) • CEMS data • ODS and high-GWP blowing agent composition and mass determinations (i.e.. laboratory reports or other procedure per the ACR Methodology) • Weigh scale documentation • Sample data • Quantification details • Calculations/spreadsheets used to create the reports • Other materials/sources that were used to support the ACR Project Monitoring Report and GHG Project Plan
5	Recovered ODS Stockpile	100% Baseline Emissions	• Chain of custody and Point of Origin (POR) documentation • Weigh scale data and certificates of destruction (COD) • Certificates of analysis (COA) • CEMS data • ODS and high-GWP blowing agent composition and mass determinations (i.e., laboratory reports or other procedure per the ACR Methodology) • Weigh scale documentation • Sample data • Quantification details • Calculations/spreadsheets used to create the reports • Other materials/sources that were used to support the ACR project Monitoring Report and GHG Project Plan
6	Destruction	100% Project Emissions (with SSR 4)	• Permits, Notices of Violations (NOVs) for US facilities, notices or letter of non-compliance for non-US facilities, and any relevant administrative or legal consent orders dating back at least 3 years prior to the project commencement date • Employee training and certification certificates • Destruction facility monitoring and maintenance information (continuous emissions monitoring data, DRE documentation, calibration procedures, calibration checks and daily zero validations (if applicable), manufacturer guidance pertaining to facility or technology maintenance and permits • Quantification details • Calculations/spreadsheets used to create the reports • Other materials/sources that were used to support the ACR Project Monitoring Report and GHG Project Plan