VALIDATION REPORT FOR ACCELERATING THE ADOPTION AND USE OF ELECTRIC VEHICLES PROJECT

Document Prepared by SCS Global Services

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Client	Bridge To Renewables, Inc.

Prepared by	SCS Global Services (SCS)
Approved by	Dr. Christie Pollet-Young
Work carried out by	Lead Auditor: Saroop Sandhu Auditor: Heather Rosa Technical Expert – Barbara Toole O'Neil Technical Reviewer: Carolin Judd

Summary:

SCS Global Services (SCS) conducted a validation of the Accelerating the Adoption and Use of Electric Vehicles project ("the project"), a non-AFOLU project as implemented by Bridge To Renewables, Inc., which is categorized as sectoral scopes 1 (Energy – renewable/non-renewable) and 7 (Transportation). The project activity involves the collection of telematic data through the use and charging of electric vehicles (EV) to measure the GHG impact of those EV charging relative to an assumed baseline of comparable fossil fuel vehicles. This is a grouped project located in the U.S., with the first project instance located in Michigan. The validation consisted of the independent third-party assessment of the implementation plan of the project and resulting emission reductions against the following criteria:

- VCS Program Guide, v4.4
- VCS Program Definitions, v4.5
- VCS Standard, v4.7
- VM0038: Methodology for Electric Vehicle Systems v1.0
- VMD0049 Module: Activity Method for Determining Additionality of Electric Vehicle Charging Systems v1.0

The purpose of the validation engagement was to conduct an independent assessment of the project to determine whether the project complies with the VCS program rules during the crediting period from 01-January-2022 to 31-December-2031 ("the validation period"). The validation engagement was conducted through document review, interviews with relevant personnel and on-site inspections. As part of the validation engagement, 19 findings were raised: 13 Non-Conformity Reports, and 6 New Information Requests. During the validation assessment, SCS gained a reasonable level of assurance that the project complies with the validation criteria, and SCS holds no restrictions or uncertainties on the project's compliance with the validation criteria.

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1 INTRODUCTION

1.1 Objective

In accordance with Section 4.1 of the VCS Standard (see Section 1.2.2 below for full reference), SCS conducted an independent assessment of the project to determine whether the project complies with the VCS Program rules. In accordance with Section 2.1.1 of the VCS Validation & Verification Manual, V3.2, the objectives of the validation engagement were to assess:

- The project's conformance to the VCS rules.
- The project's conformance to the applied methodology, including the procedure for the demonstration of additionality specified in the methodology.
- The likelihood that the methods and procedures set out in the project description will generate verifiable GHG data and information when implemented.

1.2 Scope and Criteria

1.2.1 Scope

As defined in accordance with Section 4.3.4 of ISO 14064-3:2019, the scope included:

- The project and its activities.
- The baseline scenario(s) applicable to the project.
- The carbon pools and/or greenhouse gases included in the project boundary.
- The crediting period.

1.2.2 Criteria

In accordance with Section 4.1.10(2) of the VCS Standard (see below for full reference), the criteria for validation were the VCS Version 4, including the following documents:

- VCS Program Guide, v4.4
- VCS Program Definitions, v4.5
- VCS Standard, v4.7
- VM0038: Methodology for Electric Vehicle Systems v1.0
- VMD0049 Module: Activity Method for Determining Additionality of Electric Vehicle Charging Systems v1.0

1.3 Reasonableness of Assumptions

In accordance with Section 4.1.2 of the VCS Standard, the validation assessment included the evaluation of the reasonableness of assumptions, limitations, and methods that support the statement about the outcome of future activities.

1.4 Summary Description of the Project

This project is located in the U.S, with the first project instance located in Michigan. In this project, Bridge To Renewables, Inc. (hereafter referred to as "BTR") will work with electric vehicle (EV) manufacturers (EV Original Equipment Manufacturers or EV OEMs) to help accelerating the adoption and optimal use and charging of EVs through the collection of telematic data to measure the GHG impact of those EV charging relative to an assumed baseline of comparable fossil fuel vehicles. The project activity involves the collection of telematic data through the use and charging of electric vehicles (EV) to generate the ERRs. Using an existing proprietary technology platform (the BTR Bridge platform), BTR will aggregate EV telematics data from participating EV OEMs to measure miles driven and kilowatt-hours charged and thus GHGs reduced. BTR's technology enables the measurement of the GHG impact because the EV's telematics systems collect data on the location, time, and amount of charging, which BTR then uses to determine the carbon intensity of the relevant grid during each charging event.

BTR is the sole owner of all environmental attributes from the use of EV telematic data. BTR will establish contractual agreements with all the EV OEMs. Further, all the EV OEMs will have terms and conditions of service agreement with purchasers of their EVs which will provide EV OEMs the right to use the data collected from the EV telematics. This is a grouped project.

This project uses the VCS methodology VM0038, Methodology for Electric Vehicle Charging Systems v1.0, which describes the requirements for EV charging systems to issue credits across a range of potential charging systems and their applicable fleets.

2 VALIDATION PROCESS

2.1 Method and Criteria

The validation engagement was conducted through a combination of document review, interviews with relevant personnel and on-site inspections, as discussed in Sections 2.2 through 2.4 of this report. At all times, an assessment was made for conformance to the criteria described in Section 1.2.2 of this report. As discussed in Section 2.5 of this report, findings were issued to ensure conformance to all requirements.

The audit team created an evidence-gathering plan following proprietary evidence-gathering plan template developed by SCS. The audit team identified areas of "residual risk"—those areas where there existed risk of a material discrepancy (either in terms of non-conformance to the validation criteria or in terms of errors, omissions and misrepresentations that, in aggregate, exceeded the materiality threshold established for the project as a percentage of the total reported GHG emission reductions and/or removals) that was not prevented or detected by the controls of the project. Sampling and data testing activities were planned to address areas of residual risk. The audit team then created an audit plan in accordance with the evidence-gathering plan. This approach is justified as it has been designed in accordance with Section 6.1.1-6.1.3 of ISO 14064-3:2019 and the guidance provided in Sections B.3 and B.4 of the same document.

The validation included the assessment of the project description, ex-ante emission reductions calculations, supporting data records, and the management systems. An overview of the validation schedule, including key milestones and corresponding dates, is listed in the table below:

Milestone	Date	Description
Kick-Off Meeting	2 August 2023	Introduction to the audit team and audit process. Review of project scope, criteria, and objectives. Discussion of initial documentation requests.
Desk Review	2 August 2023 to 17 October 2023	Assessment of project documentation against the requirements specified within the applicable criteria. Interviews conducted remotely with project personnel.
Site Visit	26 September 2023	Onsite assessment against the requirements specified within the applicable criteria.
Findings Responses and Corrective Actions	18 October 2023 to 24 May 2024	Submission of findings to client and client responses to findings until all findings are closed.

2.2 Document Review

The project description (PD), ex-ante calculation workbook, and ownership documents were carefully reviewed for conformance to the validation criteria. Additional documentation, provided by project personnel in support of the aforementioned documents, was also reviewed by the audit team:

Document	File Name	Ref #
Project description	VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx	1

Ownership agreements	EV OEM-BTR Carbon Right of Use Agreement Template.docx	2
	US_Connected_Services_Privacy_Statement_070123_final.pdf	3
Responses to public comments	BTR Response to CNBN Comments_12.19.23_vSCS.docx	4
KML file	vm0038_telematics_sample.kml	5
Raw data	telematics_data.xlsx	6
Ex-Ante quantification file	vm0038_example_calc.xlsx	7
Ex-Ante projections	VM38 PDD Emissions Table_VCS 4242_05.24.24.xlsx	8
WattTime agreement	WattTime_API_License_and_Services_Agreement_BTR_partially redacted.pdf	9
Telematics Memo	VCS Telematics Memo Excerpted from CTGB AGG PD	10
Public Comments	Public_Comments_Summary_ID_4242_	11

2.3 Interviews

2.3.1 Interviews of Project Personnel

The process used in interviewing the project personnel was a process wherein the audit team elicited information from project personnel regarding i) the work products provided to the audit team in support of the PD, ii) actions undertaken to ensure conformance with various requirements and iii) planned project activities.

The following personnel associated with the project proponent and/or implementing partner were interviewed.

Individual	Affiliation	Role	Date(s) Interviewed
Russel Dyk	BTR	Head of Environmental Products	Throughout the audit process
Hoel Wiesner	BTR	Program Manager	Throughout the audit process
Kevin Foreman	BTR	Head of Technology	During the site visit on 26 September 2023

2.3.2 Interviews of Other Individuals

The process used in interviewing individuals other than project personnel was a process wherein the audit team made inquiries to confirm the validity of the information provided to the

audit team. The following personnel not associated with the project proponent and/or implementing partner were interviewed.

Individual	Affiliation	Role	Date(s) Interviewed
Erin Lawrence	General Motors	Electric Vehicle Carbon Strategy Manager	During the site visit on 26 September 2023
Joseph Murphy	General Motors	Electric Vehicle Carbon Strategy Assistant Manager	During the site visit on 26 September 2023

2.4 Site Visits

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

- Perform a risk-based review of the project activity and documentation to ensure that the project conforms to the validation criteria.
- Confirm information presented in the PD via observation and collect evidence where necessary to meet a reasonable level of assurance.
- Confirm the project boundary including the GHG types and GHG sources.
- Assess the conformance and reliability of the management system, equipment, and procedures.

In fulfilment of the above objectives, the audit team performed on-site inspections on 26 September 2023 at several locations in Detroit, Michigan. The main activities undertaken by the audit team were as follows:

The audit team was onsite along with Russel Dyk (BTR), Hoel Wiesner (BTR), and Kevin Foreman (BTR). The main activities undertaken by the audit team were an opening meeting, demonstration of EV charging, and review of the data collection and management systems. These activities were conducted to confirm information regarding the project boundary (GHG type and GHG sources) and other information presented in the project description, as well as to assess the conformance and reliability of the data management system, equipment, procedures and reporting processes. Additionally, the audit team interviewed the individuals at General Motors, who are included in the project as one of the OEM stakeholders. The audit team discussed the data collection process with participants, cross checked information in the PD, reviewed the data storage policy, and verified the QA/QC procedures in place to ensure they match those detailed out in the PD.

The following locations were visited during the site visit:

- Residential Charger location at Kevin Foreman's House, Detroit, Michigan
- Public Charger location, Detroit, Michigan
- Charger location at General Motor Cadillac Headquarter, Detroit, Michigan

The audit team met with the BTR team, drove and tested an electric vehicle (EV) owned by Kevin, and charged it at several locations. The BTR team then provided an overview of their

app, which is connected to the EV and provides real time EV telematic data. This app offers information such as plug-in and plug-out times, the start and end of charging events, watt-hours used, and the location of the charging event. Moreover, it assigns points (credits) based on when an EV is charged during specific times of the day, with more points awarded when the grid's load and emission factor are at their lowest.

Furthermore, the BTR team demonstrated how to retrieve data for calculating emissions reductions using EV charging data as an example. The first step in the process was to extract telematic data from the tested EV. This data included a unique identifier, vehicle ID (VIN number), watt-hours used for each charging event, event start and end times, latitude, longitude, etc. The vehicle ID was hashed to protect the EV owner's identity. The next step in the process was to exclude charging events that occur in California, Oregon, or Washington States. The BTR team demonstrated their SQL codes to filter out charging events in these three states. Since no charging events for the tested EV occurred in those three states, no events were excluded. The BTR team also displayed the locations of all three charging events for the tested EV using GIS, which were all within Detroit. The next step in the process was to filter out any events that occurred within a 50-meter radius of DOE-listed public chargers. One of the charging events for the tested EV occurred at a public charger, so that event was excluded. The BTR team utilized GIS tools and SQL codes for this process. The next step was to filter out any charging events that occurred within a 50-meter radius of VM0038-listed chargers. BTR team had the locations of these VM0038 chargers. Since no charging event for the tested EV occurred at VM0038-listed chargers, no events were excluded. Finally, the remaining charging events for tested EV (two charging events) were exported. Following that, the next step involved downloading data for the emission factor of the local grid. The current data provider for this type of data is WattTime, which supplies data for CO_2 emitted per megawatt-hour generated (marginal data) and the average hourly emissions of all generators. The BTR team used the start and end times of charging events for the tested EV to export the hourly emission factor (EFtod) from the WattTime website. Lastly, the BTR team used equation 1 to calculate the baseline emissions and equation 5 to calculate the project emissions to determine the total emissions reductions.

2.5 Resolution of Findings

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

- Non-Conformity Report (NCR): An NCR signified a discrepancy with respect to a specific requirement. This type of finding could only be closed upon receipt by SCS of evidence indicating that the identified discrepancy had been corrected. Resolution of all open NCRs was a prerequisite for issuance of a validation statement.
- New Information Request (NIR): An NIR signified a need for supplementary information in order to determine whether a material discrepancy existed with respect to a specific

requirement. Receipt of an NIR did not necessarily indicate that the project was not in compliance with a specific requirement. However, resolution of all open NIRs was a prerequisite for issuance of a validation statement.

- Observation (OBS): An OBS indicates an area where immaterial discrepancies exist between the observations, data testing results or professional judgment of the audit team and the information reported or utilized (or the methods used to acquire such information) within the GHG assertion. A root cause analysis and corrective action plan are not required, but highly recommended. Observations are considered by the audit team to be closed upon issuance, and a response to this type of finding is not necessary.

As part of the audit process, 13 NCRs, and 6 NIRs were issued. All findings issued by the audit team during the audit process have been closed. In accordance with Section 4.1.20 of the VCS Standard, all findings issued during the audit process, and the impetus for the closure of each such finding, are described in Appendix A of this report.

2.5.1 Forward Action Requests

The forward action request made for the next validation & verification body (VVB) is summarized as follows:

The project proponent has stated in section 1.8 of the PD that the EV OEMs have Terms and Conditions in their service agreements with purchasers of their EVs, which provide the EV OEMs the right to use the data collected from the EV telematics for a broad range of purposes. However, the audit team noted that the while the Terms & Conditions and privacy statement document include language that allow OEMs to collect and use vehicle telematic data, they lack sufficient language regarding the transfer of the right to claim environmental attributes, which is necessary to meet the ownership requirements of the standard. In response, the project proponent has revised section 1.8 of the PD with additional language regarding the transfer of the right to claim environmental attributes that will be included in the OEMs privacy statement with purchasers of their EVs.

Since this is a grouped project and only one project instance (EV) is enrolled at validation, the next VVB should ensure that this additional language is incorporated in the OEMs privacy statement for other EVs to be enrolled during the verification assessment.

3 VALIDATION FINDINGS

3.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion

Audit history	The evidence gathering activities involved reviewing the PD (Ref. 1) and the Verra registry, as well as interviewing the project proponent. The audit team confirmed that this is the initial validation of this project and validation period is from 01 January 2022 to 31 December 2031, which corresponds to the crediting period.
Sectoral scope	The evidence gathering activities involved reviewing the PD (Ref. 1) and applicable methodology (see section 3.3.1 of this report). The audit team concludes that this project applies the methodology VM0038 that is a sectoral scope 1 (Energy – renewable/non-renewable) and 7 (Transportation).
AFOLU project category, if applicable	Not Applicable as this project is not an AFOLU project.
Project activity type	The evidence gathering activities involved reviewing the PD (Ref. 1) and supporting documents (Ref. 2 to 10), observations during the site visit, and interviewing the project proponent and relevant stakeholders involved in the project (section 2.3 of this report). The audit team concludes that the project activity involves the collection of telematic data through the use and charging of electric vehicles (EV) to measure the GHG impact of those EV charging relative to an assumed baseline of comparable fossil fuel vehicles.
General eligibility of the project to participate in the VCS Program	The evidence gathering activities involved reviewing the PD (Ref. 1). The audit team concludes the following: • The project is not excluded under Table 2.1 of the VCS Standard. • The project conforms to the listing requirements. The project description was submitted to Verra on 16 March 2023. The opening meeting with SCS was held on 2 August 2023. This project is applying a standardized method for determining additionality and has initiated the project pipeline listing process within two years of the start date (01 January 2022), per section 3.8.8 of the VCS Standard. • The project uses VM0038 which is an eligible methodology under the VCS program, The methodology contains no scale or capacity limits.

	• The project is not fragmented or part of a larger project.
AFOLU project eligibility, if applicable	Not Applicable as this project is not an AFOLU project.
Transfer project eligibility, if applicable	Not Applicable as this project is not an AFOLU project.
Project design	The evidence gathering activities involved reviewing the PD (Ref. 1), interviewing the project proponent and observations from the site visit. The audit team concludes that this is a grouped project which will have multiple project instances across the United States. The audit team reviewed the project documentation provided by BTR against the VCS criteria for grouped projects. As a result, the audit team confirmed that the project conforms to the eligibility criteria of the VCS Standard and the methodology.
Project ownership	The evidence gathering activities involved reviewing the PD (Ref. 1), supporting ownership agreement (Ref. 2&3) and project proponent's response to NIR 9. The audit team concludes that the project ownership arises by virtue of a statutory, property or contractual right in the plant, equipment or process that generates GHG emission reductions and/or removals. BTR is the sole owner of all environmental attributes from use of EV telematic data. BTR will establish contractual agreements with all the EV OEMs. The audit team reviewed the ownership agreement template (Ref. 2) to be used to establish ownership agreement with OEM along with virtually reviewing the signed ownership agreement with General Motors (OEM). Furthermore, the audit team reviewed the General Motor's Terms of Services[1] along with the privacy statement (Ref. 3) for its connected EVs, which provides General Motors the rights to collect and use EV telematic data for many uses including environmental attributes. As a result, the project conforms to the ownership requirements outlined in section 3.7 of the VCS Standard.
Project start date	The evidence gathering activities involved reviewing the PD (Ref. 1), raw data (Ref. 6), and interviewing the project

[1] https://www.onstar.com/legal/user-terms

	proponent. The project start date is 01 January 2022. The audit team concludes that the project start date coincides with when the first EV began generating ERRs through use and charging. The audit team concludes that the project start date complies with the VCS Standard.
Project crediting period	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The crediting period for this project is from 01 January 2022 to 31 December 2031. The audit team concludes that the start date of the crediting period coincides with the project start date, which is the date that project proponent began generating emission reductions via the activation of telematic data collection from the initial EV of the project fleet. The audit team concludes that the project crediting period of 10 years complies fully with section 3.9 of the VCS standard.
Project scale	The evidence gathering activities involved reviewing the PD (Ref. 1) and Ex-ante projections (Ref. 8). The average annual GHG emission reductions, during the crediting period from 01 January 2022 to 31 December 2031 have been estimated at 250,892 tonnes of CO_2e per year, as reported in section 1.12 of the PD and Ex-ante emission projections (Ref. 8). Therefore, the audit team concludes that the project is correctly classed as a project, per Section 3.10.1 of the VCS Standard.
Likelihood of achieving estimated GHG emission reduction or removals	The evidence gathering activities involved reviewing project documentation (Ref. 1 to 10), interviewing the project proponent and observations during the site visit. The audit team concludes from a review of documentation and observations during the site visit that the project has a high likelihood of achieving the estimated GHG emission reductions.
Technologies and measures implemented by the project activity or activities	The evidence gathering activities involved reviewing the PD (Ref. 1), supporting documents (Ref. 2 to 10), and observations during the site visit. The audit team concludes that the technologies and measures used in the project conform to the requirements of the methodology.
Implementation schedule of the project activity or activities	The evidence gathering activities involved reviewing the PD (Ref. 1), interviewing the project proponent, and observations during the site visit. The audit team concludes that the project

	activities will be implemented on multiple project instances (EVs) to be enrolled in the project, while first project instances enrolled at the time of validation is located in Detroit, Michigan. Thus, the implementation schedule of the project activity conforms to the requirements of the methodology.
Project location	The evidence gathering activities involved reviewing the PD (Ref. 1), supporting documents (Ref. 5), observations during the site visit and project proponent's response to NCR 6. The audit team concludes that the location of the project is United States excluding California, Oregon, and Washington, whereas first project instances enrolled at the time of validation is located in Detroit, Michigan as confirmed from the KML file (Ref. 5) and during the site visit.
Conditions prior to project initiation	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project quantifies the GHG emission reductions from the use of EV telematic data for applicable electric vehicle fleets. The condition prior to the project then is the use of comparable fossil fueled vehicles.
Project compliance with applicable laws, statutes and other regulatory frameworks	The evidence gathering activities involved reviewing the PD (Ref. 1) and relevant laws, and regulatory frameworks in the United States. The audit team reviewed the project's compliance with applicable regulations for the use of electric vehicles and related charging infrastructure and found no applicable regulations at the federal or state level. The audit team checked the state and federal regulations by reviewing the websites of the Department of Transportation (DOT)[2], Environmental protection agency (EPA)[3], and Department of Energy (DOE)[4] and no applicable regulations were identified. The audit team is reasonably assured that this project follows the applicable laws, statues, and regulations.
Double counting and participation under other GHG programs	The evidence gathering activities involved reviewing the PD (Ref. 1), interviewing the project proponent, and reviewing other GHG programs. This was done through a search of the project type and project proponents name in the project database for American Carbon Registry, Climate Action

[2] https://www.transportation.gov/
[3] https://www.epa.gov/greenvehicles/electric-plug-hybrid-electric-vehicles
[4] https://afdc.energy.gov/fuels/electricity_infrastructure_state_planning.html

	Reserve and Gold Standard. The audit team concludes that the project is not currently participating or seeking participation in any other GHG program and has not been rejected by another GHG program.
No double claiming with emissions trading programs or binding emission limits	Not applicable, this project is not seeking registration under another emissions trading program or binding emission limit. This was confirmed through review of the PD (Ref. 1) and interviewing the project proponent.
No double claiming with other forms of environmental credit	Not applicable, the project is not seeking other forms of environmental credit. This was confirmed through a review of the PD (Ref. 1) and interviewing the project proponent.
Supply chain (Scope 3) emissions double claiming	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team confirmed that the project activities affect the emissions footprint of product(s) (goods or services) that are part of a supply chain, but the BTR is not a buyer or seller of the product(s) (goods or services)
Sustainable development contributions	The evidence gathering activities involved reviewing the PD (Ref. 1), and project proponent's response to NCR 2 as well as interviewing the project proponent. The audit team concludes that the project activities will contribute to SDG (Sustainable Development Goals) number 9 (Industry, innovation, and infrastructure) by increasing the adoption of EVs, 7 (Affordable and clean energy) by increasing the use of clean energy relative to fossil fuel use and 3 (Good health and well-being) by replacing fossil fuel vehicles with EVs.
Additional information relevant to the project	The evidence gathering activities involved reviewing the PD and interviewing the project proponent. The audit team concludes: Leakage is not relevant as the methodology asserts no leakage and provides a reasonable explanation for the assumption of zero leakage. The project proponent has excluded i) the commercially sensitive contractual documentation pertaining to the ownership and transfer of the GHG emissions reductions, ii) personally identifiable information (e.g. geo-coordinates of homes, etc.), iii) license agreement with WattTime. The audit

	team confirms that this meets the definition of commercially sensitive information per VCS Program Definitions.

Overall, the audit team concludes that the project description is accurate and complete.

3.2 Safeguards and Stakeholder Engagement

3.2.1 Stakeholder Engagement and Consultation

3.2.1.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders (see section 2.3.2 above). Stakeholders identified for this project include EV OEMs (original equipment manufacturers), EV drivers and other entities that support incentives to encourage greater EV adoption. The audit team concludes that the stakeholder identification is comprehensive for this project type and is in conformance with the VCS standard.
Legal or customary tenure/access rights	The audit team reviewed the PD (Ref. 1), contracts between the project proponent and EV OEMs (Ref. 2) and EV drivers (Ref. 3). Further, the audit team held discussions with the project proponent for further clarification and reviewed the response to NIR 9. The audit team confirms that BTR has the legal rights to conduct the project. Furthermore, the project does not involve territories or resources to which the stakeholder groups have any rights. The audit team concludes that the project conforms to VCS standard requirements.
Stakeholder diversity and changes over time	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team agrees with the project proponent that as EVs become more widely available and broadly accepted, the diversity of EV drivers will increasingly represent the population of the United States.
Expected changes in well-being	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that this project will bring positive impacts

	on health and well-being of stakeholders through the replacement of conventional fossil fuel vehicles with EVs.
Location of stakeholders	The evidence gathering activities involved reviewing the PD (Ref. 1), interviewing the relevant stakeholder and observations during the site visit. The audit team concludes that all stakeholders are located in the Unites States.
Location of resources	The evidence gathering activities involved reviewing the PD (Ref. 1), interviewing the relevant stakeholder and observations during the site visit. The audit team concludes that the resources (e.g. electricity for EV charging) are located within the Unites States.

3.2.1.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder engagement process	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders (refer to section 2.3.2 above). The audit team confirmed that BTR engage regularly with stakeholder including EV OEMs, EV owners and entities that support incentives to encourage greater EV adoption through emails, remote and in-person meetings and engagement is done in a culturally appropriate manner. The audit team concludes that BTR's stakeholder engagement process conforms to VCS standard requirements.
Consultation outcome	The evidence gathering activities involved reviewing the PD (Ref. 1) and project proponent's response to NCR 3 as well as interviewing the project proponent and relevant stakeholders. The audit team confirmed that BTR discussed with the stakeholders the site visit and other validation and verification requirements, project design including EVs and charging equipment, establishing ownership, the project development costs and emissions optimized charging to maximize environmental benefits. The audit team concludes that BTR's consultation outcome conforms to VCS standard requirements.
Ongoing communication	The evidence gathering activities involved reviewing the PD (Ref. 1) and project proponent's response to NCR 3 as well as interviewing the project proponent and relevant stakeholders. The audit team confirmed that BTR will continue to communicate with the identified

	stakeholders through video and in-person meetings, emails and follow up calls. The audit team concludes that BTR has established mechanisms for ongoing communication with stakeholders.
Stakeholder input	The evidence gathering activities involved reviewing the PD (Ref. 1), public comments (Ref. 11) and project proponent's response to NCR 3 as well as interviewing the project proponent and relevant stakeholders. The audit team confirmed that BTR received feedback from the public comment and consultations with other stakeholders, which resulted in using the methodology default vales of AFEC and MPG parameters instead of using model specific values. Further, feedback from the stakeholder consultation helped inform and quantify the potential benefits of the project relative to costs as well as communicating the project benefits back to the EV drivers. The audit team concludes that BTR took due account of all input received during the stakeholder consultation and through on-going communications.

3.2.1.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Obtaining consent	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreements (Ref. 2&3) and interviewing the project proponent and relevant stakeholders (refer to section 2.3.2 above). The audit team confirmed that BTR obtains consent either as part of the commercial relationships or contractual agreements. The audit team concludes that the project is in conformance with FPIC requirements.
Outcome of FPIC discussion	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreements (Ref. 2&3) and interviewing the project proponent and relevant stakeholders. The audit team confirmed that the outcome of BTR's FPIC process has informed the disclosure of motivations and projected results and a transparent commercial and contractual process. The audit team concludes that the project is in conformance with FPIC requirements.

3.2.1.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Development process	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreements (Ref. 2&3) and interviewing the project proponent and relevant stakeholders (refer to section 2.3.2 above). The audit team reviewed the ownership agreements which has provisions to address grievances in a commercially and culturally appropriate manner. The audit team concludes that the development process conforms to the VCS standard requirements.
Grievance redress procedure	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreements (Ref. 2&3) and interviewing the project proponent and relevant stakeholders. Further, the audit team reviewed project proponents' response to NCR 12 to confirm that BTR has grievance redress procedure in place. The audit team concludes that the grievance redress procedure conforms to the VCS standard requirements.

3.2.1.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
BTR's disclosure of our project inventory to other project proponents (PPs)	BTR intends to make available to other project proponents a full list of vehicles enrolled in the Project by providing a searchable database of encrypted identifying information (i.e. "hashed VINs") for the Project inventory	The evidence gathering activities involved reviewing the PD (Ref. 1), raw data (Ref. 6), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that BTR will provide hashed VIN numbers for the project inventory as confirmed by reviewing the sample data. Hence, BTR has taken due account for this comment
Risk of double counting between the Project and other projects	Current approach of the Project sufficiently mitigates this risk.	The evidence gathering activities involved reviewing the PD (Ref. 1), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team

registered under the Methodology.		concludes that the project' proponent has taken due account for this comment as BTR will make available the full list of vehicles enrolled in this project to other project proponents.
Lack of due diligence related to the Telematics Memo	The Telematics Memo is neither publicly available nor incorporated into VCS Methodology VM0038, Methodology for Electric Vehicle Charging Systems, Version 1.0, 18 September 2018. BTR has subsequently reviewed it and the Project is aligned with the approach to telematics-based projects outlined in the memo.	The evidence gathering activities involved reviewing the PD (Ref. 1), telematics memo (Ref. 10), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project' proponent has taken due account for this comment as confirmed by reviewing the telematics memo.
Project monitoring plan does not meet requirements	BTR has updated the monitoring plan in Section 5.3 to provide additional detail on how data is collected and parameters monitored.	The evidence gathering activities involved reviewing the PD (Ref. 1), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project proponent has taken due account for this comment as confirmed by reviewing the updates to the monitoring plan in section 5.3 of the PD.
Lack of information on EC/DC	Current approach complies with the Methodology and the Telematics Memo	The evidence gathering activities involved reviewing the PD (Ref. 1), the project proponent's response to NIR 11, public comments (Ref. 11) and project proponent's response to public comments (Ref. 4). The audit team concludes that the project proponent has taken due account for this comment as BTR will only include charging events occurring at L1/L2 chargers.

Credit ownership over time	The Project's current ownership model is aligned with the Methodology and the ownership structures outlined in the Telematics Memo and includes adequate measures to account for the transfer of ownership of EVs in the Project Inventory.	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement (Ref. 2), Terms of services (Ref. 3), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project proponent has taken due account for this comment as BTR will have ownership agreement with the EV OEMs and EV OEMs will have terms of services with EV owners to use the EV telematic data.
Data source for Time of Day (TOD) grid emissions factors.	BTR has updated the PDD to specify, in Section 5.2, that the source for EFkwTOD will be WattTime's historical Average Emissions data set.	The evidence gathering activities involved reviewing the PD (Ref. 1), agreement with WattTime (Ref. 9), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project proponent has taken due account for this comment as BTR has an agreement with WattTime to use the EFkwTOD data set.
Scope 3 analysis	BTR has updated this PDD to include an assessment of Scope 3 requirements under the Standard in Section 1.17.	The evidence gathering activities involved reviewing the PD (Ref. 1), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project' proponent has taken due account for this comment as BTR is not a buyer or seller of the product.
Inadequate description of driver disclosure	The terms of service that EV OEMs have with purchasers of their vehicles and users of the associated telematics services provide appropriate disclosure to the EV drivers.	The evidence gathering activities involved reviewing the PD (Ref. 1), Terms of services (Ref. 3), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team

		concludes that the BTR has taken due account for this comment as EV OEMs will have terms of services with EV drivers to use the telematic data.
No KML map provided	BTR will share location information via a .kml file with VVB.	The evidence gathering activities involved reviewing the PD (Ref. 1), KML map (Ref. 5), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project proponent has taken due account for this comment as BTR has provided a KML map for the locations of the EV.
Risk of appropriate data availability to use model-specific values to establish the MPG and AFEC values for the Project	BTR has updated the Project to instead use the methodological default values for MPG and AFEC.	The evidence gathering activities involved reviewing the PD (Ref. 1), public comments (Ref. 11) and the project proponent's response to public comments (Ref. 4). The audit team concludes that the project proponent has taken due account for this comment as BTR has updated the monitoring plan to use the methodology default values of the MPG and AFEC parameters instead.

3.2.2 Risks to Local Stakeholders and the Environment

3.2.2.1 Management Experience

The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. Although this is the first voluntary carbon market project for BTR, the audit team confirmed that the project proponent has prior management experience in compliance carbon market such as California's Low Carbon Fuel Standard and Washington State's Clean Fuel Standard for similar projects. The audit team concludes that no risks are identified as BTR conforms to the requirements of management experience and that no mitigation measures are required due to the lack of management experience.

3.2.2.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human-induced risks to stakeholders' wellbeing	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders (refer to section 2.3.2 above). The audit team concludes that no natural and human induced risks to stakeholder wellbeing are identified due to the nature of the project activity, which is the adoption, optimal use and charging of electric vehicles (EV) through the collection of EV telematic data to measure the GHG impact of those EV charging relative to an assumed baseline of comparable fossil fuel vehicles.
Risks to stakeholder participation	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement (Ref. 2) and Terms of services (Ref. 3) as well as interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks to stakeholder participation are identified as all stakeholder participate under terms and conditions of the service and commercial agreements.
Working conditions	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks to working conditions of the stakeholder are identified as the project activity is not anticipated to significantly impact the day-to-day activities of the stakeholders.
Safety of women and girls	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks to the safety of women and girls are identified.
Safety of minority and marginalized groups, including children	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks to the safety of minority and marginalized groups, including children are identified.
Pollutants (air, noise, discharges to water, generation	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant

of waste, release of hazardous materials, and chemical pesticides and fertilizers)	stakeholders. The audit team concludes that no risks of pollutants are identified as project activity replace the use of fossil fuel vehicles with EVs which improves the local air quality and reduce the pollutants instead.

3.2.3 Respect for Human Rights and Equity

3.2.3.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders (refer to section 2.3.2 above). The audit team concludes that no risks are identified as BTR and its partner OEMs maintain policies that prohibit discrimination of any kind.
Sexual harassment	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as BTR and its partner OEMs maintain policies on equal opportunity employment, including the prohibition of harassment based on sex and sexual orientation.
Equal pay for equal work	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as BTR and its partner OEMs maintains a policy of providing equal opportunities in the context of gender equity and pay for labor and work.
Gender equity in labor and work	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as BTR and its partner OEMs maintains a policy of providing equal opportunities in the context of gender equity and pay for labor and work.
Forced labor	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as the project is located in the United States, and BTR and its partners must comply with all the laws that prohibit human trafficking, forced labor, and child labor.
Child labor	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as the project is located in the United

	States, and BTR and its partner OEMs must comply with all the laws that prohibit human trafficking, forced labor, and child labor.
Human trafficking	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as the project is located in the United States, and BTR and its partner OEMs must comply with all the laws that prohibit human trafficking, forced labor, and child labor.

3.2.3.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks identified	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) as well as interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as BTR will have ownership agreement with EV OEMs and Terms of services with EV owners for the rights of using EV telematic data. Hence, nothing in the project activity impedes recognition, respect for or the promotion of the rights of IPs, LCs, and customary rights holders.

3.2.3.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risks identified	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) as well as interviewing the project proponent and relevant stakeholders. The audit team concludes that no risks are identified as BTR will have ownership agreement with EV OEMs and Terms of services with EV owners for the rights of using EV telematic data as a project activity. Hence, nothing in the project activity impedes the preservation and protection of indigenous people and cultural heritage.

3.2.3.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion

No risks identified	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) as well as interviewing the project proponent and relevant stakeholders. The audit team concludes that BTR will have ownership agreement with EV OEMs and Terms of services with EV owners for the rights of using EV telematic data as a project activity. Hence, nothing in the Project activity impedes the protection or preservation of property rights of IPs, LCs, and customary rights holders.

3.2.3.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Process used to design the benefit sharing plan	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) as well as interviewing the project proponent and relevant stakeholders (refer to section 2.3.2 above). The audit team concludes that this section is not applicable as stakeholders voluntarily accept the terms of the agreement for their participation in the project.
Summary of the benefit sharing plan	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) as well as interviewing the project proponent and relevant stakeholders. The audit team concludes that this section is not applicable as stakeholders voluntarily accept the terms of the agreement for their participation in the project.
Approval and dissemination of benefit sharing plan	The evidence gathering activities involved reviewing the PD (Ref. 1), ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) as well as interviewing the project proponent and relevant stakeholders. The audit team concludes that this section is not applicable as stakeholders voluntarily accept the terms of the agreement for their participation in the project.

3.2.4 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion

Impacts on biodiversity and ecosystems	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that no risks are identified as the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence has no impact on biodiversity and ecosystem.
Soil degradation and soil erosion	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that no risks are identified as the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence has no impact on soil degradation and soil erosion.
Water consumption and stress	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that no risks are identified as the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence has no impact on water consumption and stress.

3.2.4.1 Rare, Threatened, and Endangered species

Risk identified	Evidence gathering activities, evidence checked, and assessment conclusion
Species and habitat	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence has no impact on species and habitat.
Areas needed for habitat connectivity	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence has no impact on areas needed for habitat connectivity.

3.2.4.2 Introduction of Species

Species introduced	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project activity is the collection of EV telematic data through the adoption, optimal use

	and charging of electric vehicles (EV) and hence does not introduce any species.

Existing invasive species	Evidence gathering activities, evidence checked, and assessment conclusion
Not applicable	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence no impact on existing species.

	Evidence gathering activities, evidence checked, and assessment conclusion
Invasive species	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence no impact on invasive species.

3.2.4.3 Ecosystem conversion

Risks Identified	Evidence gathering activities and evidence checked
Ecosystem conversion No risk identified	The evidence gathering activities involved reviewing the PD (Ref. 1) and interviewing the project proponent. The audit team concludes that the project activity is the collection of EV telematic data through the adoption, optimal use and charging of electric vehicles (EV) and hence does not involve any ecosystem conversion.

3.3 Application of Methodology

3.3.1 Title and Reference

The title and reference of the methodology applied by the project (referred to hereafter as “the methodology”) and any tools applied by the project are identified in the table below. The audit team affirms that the methodology and any applied tools, and the specific versions of them applied by the project, were valid at the time of issuance of this validation report.

Type*	VCS ID	Title	Version	Notes regarding validity
M	VM0038	Methodology for Electric Vehicle Charging Systems	1.0	Current version
MD	VMD0049	Activity Method for Determining Additionality of EV Charging Systems	1.0	Current version

*M=methodology; MD=module

3.3.2 Applicability

The steps taken to assess project compliance with each relevant applicability conditions of the methodology and module are described below.

Methodology ID	Applicability condition	Assessment and conclusion
VM0038	1. The applicable fleets of projects applying this methodology are limited to all LDV BEVs and PHEVs, and HDV EVs. For LDV projects, these applicable fleets comprise BEVs and PHEVs for L1 and L2 chargers, and BEVs for DCFCs. For HDV projects, these applicable fleets comprise MDV/HDV electric buses and trucks, both BEV and PHEV, eligible to charge at the project's set of EV charging systems.	The audit team interviewed the project proponent, conducted on-site inspections, and reviewed the project proponent's response to NIR 11, and raw data (Ref. 6) used to estimate Ex-Ante emissions reductions to confirm that the fleets in this project are the LDV BEV/PHEV for L1/L2 chargers. The audit team concludes that the project meets this applicability condition.
VM0038	2. Project proponents must demonstrate that the EV models comprising the applicable fleet of the project are comparable to their conventional fossil fuel baseline vehicles using the following means:	The audit team conducted on-site inspections and reviewed the KML files (Ref. 6) and Ex-Ante emissions reduction calculations (Ref. 7) to confirm that the project is in the US and the project proponent is applying the baseline emission default factors for MPG and AFEC. Furthermore, the audit team reviewed the raw data (Ref. 6) to

	• Project and baseline vehicles belong to the same vehicle category (e.g., car, motorcycle, bus, truck, LDV, MDV, HDV); • Project and baseline vehicles have comparable passenger/load capacity (comparing the baseline vehicle with the respective project vehicle). Note that where project proponents apply the baseline emission default factors for MPG and AFEC determined for the US and Canada, this comparability requirement between applicable and comparable fleet models has already been completed and satisfied.	confirm that the project proponent will use the vehicle identification numbers (VINs) to identify the vehicle category and the load capacity of the applicable fleet of the project to ensure that the appropriate default values are used for the applicable fleet of the project. The audit team concludes that the project meets this applicability condition.
VM0038	3. In order to demonstrate that double counting of emission reduction will not occur, the project proponent must maintain an inventory of EV chargers included in the project, including their L1/L2/DCFC classifications and unique identifiers; other measures may include disclosure of credit ownership to EV drivers. Double counting relative to any issued GHG credits from projects that introduce EV fleets will be addressed using the emission reduction discount adjustments in Section 8.4 below. Where associated infrastructure and/or renewable power (on-	The audit team interviewed the project proponent and reviewed the project proponent's response to NIR 11, and raw data (Ref. 6) used to estimate Ex-Ante emissions reduction to confirm that the charging data includes all the required information to avoid double counting. The audit team concludes that the project meets this applicability condition.

	site and/or direct transmission) are included in an EV charging system, this must be referenced and described in the charging system's inventory. Project documentation must also include the following for each EV charger: • Classification using the performance voltage, AC/DC basis and kw power specifications given for L1, L2 and DCFC 50/100/150/320/500 definitions. • Unique identifiers, including the geo-spatial coordinates and one other unique reference such as NEMA codes, customer codes, equipment serial numbers, charger ID codes, or AFDC ID codes.	
VM0038	4. This methodology is applicable to EV charging systems utilizing AI to provide electricity to and from EVs, on-site batteries and renewables under the condition that the AI must include adequate metering systems (e.g., meters/sub-meters and/or associated measurement systems). These metering systems must measure and accurately trace all electricity deliveries and receipts from all such interrelated associated infrastructure sources. This includes electricity sourced	The audit team interviewed the project proponent and reviewed the project proponent's response to NIR 10, and Ex-Ante emissions reduction calculations (Ref. 7) to confirm that this project does not include on-site batteries and renewables in the project boundary. The audit team concludes that the project meets this applicability condition.

	from/returned to the grid, dedicated renewable energy generated on-site (including RE sourced from direct transmission lines), on-site storage batteries, and/or the EV's on-board battery.	
VM0038	5. Projects with estimated annual emission reductions of over 60,000 tCO2e (large-scale) are permitted where project proponents can demonstrate that the project is located in a country with credible national data sources for GHG emission calculations. Otherwise, projects are limited to annual emission reductions equal to or under 60,000 tCO2e (small-scale). Projects located in Annex I and II countries, and countries referenced by EIA data sources, are automatically eligible to be of any scale. All regions listed in module VMD0049 Activity Method for Determining Additionality of Electric Vehicle Charging Systems meet these criteria and thus are not limited in scale.	The audit team interviewed the project proponent, reviewed the project proponent's response to NIR 13, KML files (Ref. 5), Ex-ante emission reduction calculations (Ref. 7) and Ex-ante projections (Ref. 8) to confirm that the estimated annual emission reductions of this project are over 60,000 tCO_2e. However, the project is only located in the United States, which has credible national data sources for GHG emission calculations and is listed in VMD0049 module. The audit team concludes that the project meets this applicability condition.
VM0038	6. Project proponents must demonstrate proof of ownership of emission reductions which may be achieved through the following: • With the charging system owners through contractual agreements, terms of service,	The audit team interviewed the project proponent and reviewed the ownership agreement with EV OEMs (Ref. 2) and Terms of services with EV owners (Ref. 3) to confirm that BTR has ownership of the emission reductions. The audit team concludes that the project meets this applicability condition.

	utility program participation rules, or other means, and/or • With EV drivers through disclosure of credit ownership (e.g., through dispenser notices, screen displays, terms of service, etc.).	
VM0049	1. The project is located in a region(s) listed in Tables 1 and 2 below. These are the regions for which activity penetration of EVs has been demonstrated to be less than five percent, as differentiated by LDVs (Table 1) and HDVs (Table 2).	The audit team interviewed the project proponent, conducted on-site inspections, and reviewed the kml files (Ref. 5) to confirm that the project is in the US, which is listed in Table 1 of the module. The audit team concludes that the project meets this applicability condition.
VM0049	2. The applicable fleets of HDV projects must be limited to e-buses and e-trucks.	The audit team interviewed the project proponent, conducted on-site inspections, and reviewed the project proponent's response to NIR 11 and raw data used to estimate Ex-Ante emissions reductions (Ref. 6) to confirm that the fleets in this project does not include any HDV vehicles. The audit team concludes that the project meets this applicability condition.
VM0049	3. Where projects contain a combination of EV charging systems serving different applicable fleets (e.g., including both L1/L2 and DCFC systems), project proponents must assess a region's inclusion in the positive list for each of the project charging system's applicable fleets independently.	The audit team interviewed the project proponent, conducted on-site inspections, and reviewed the project proponent's response to NIR 11, and raw data used to estimate Ex-Ante emissions reductions (Ref. 6) to confirm that the project only includes L1/L2 chargers, which are are included in the positive list for charging system as listed in Table 1 of the module. The audit team concludes that the project meets this applicability condition.

In conclusion, the project meets all applicability conditions of the methodology and modules selected by the project proponent.

3.3.3 Project Boundary

The project boundary conforms to the boundary as stated in the methodology and detailed below in the following table. This is a grouped project located is the United States except California, Oregon, and Washington states. The audit team validated the boundary through a detailed review of KML files (Ref. 5), raw data (Ref. 6), Ex-ante emission reduction calculations (Ref. 7), and observations during the site visit (Section 2.4 above). The GHG sources included in the project are listed below:

Source		Gas	Included?	Assessment and conclusion
Baseline	Fossil fuel combustion of vehicles displaced by EV's	CO_2	Yes	Included. The audit team confirmed this by conducting interviews with the project proponent and reviewing the calculations for Ex-ante emissions reductions (Ref. 7)
		CH_4	No	Methodology allows exclusion for simplicity
		N_2O	No	Methodology allows exclusion for simplicity
		Other	No	Not Applicable as per the methodology
Project	Electricity consumption via grid	CO_2	Yes	Included. The audit team confirmed this by conducting interviews with the project proponent and reviewing the Ex-ante emissions reductions calculations (Ref. 7).
		CH_4	No	Methodology allows exclusion for simplicity
		N_2O	No	Methodology allows exclusion for simplicity
		Other	No	Not Applicable as per the methodology
	Renewables via on-site/direct transmission	CO_2	No	Not included. The audit team confirmed this by conducting interviews with the project proponent and reviewing the response to NIR 10 and Ex-ante emissions reductions calculations (Ref. 7).
		CH_4	No	Methodology allows exclusion for simplicity
		N_2O	No	Methodology allows exclusion for simplicity
		Other	No	Not Applicable as per the methodology

Source		Gas	Included?	Assessment and conclusion
	On-site battery storage	CO_2	No	Not included. The audit team confirmed this by conducting interviews with the project proponent and reviewing the response to NIR 10 and Ex-ante emissions reductions calculations (Ref. 7).
		CH_4	No	Methodology allows exclusion for simplicity
		N_2O	No	Methodology allows exclusion for simplicity
		Other	No	Not Applicable as per the methodology
	EV battery storage in vehicle	CO_2	Yes	Included. The audit team confirmed this by conducting interviews with the project proponent and reviewing the Ex-ante emissions reductions calculations (Ref. 7).
		CH_4	No	Methodology allows exclusion for simplicity
		N_2O	No	Methodology allows exclusion for simplicity
		Other	No	Not Applicable as per the methodology

The audit team concludes, overall, that the project boundary is appropriately specified, and the selected sources are appropriately justified for the project.

3.3.4 Baseline Scenario

The project's baseline scenario is the operation of comparable conventional light duty (LDVs) fossil fuel ICE vehicles (the comparability of baseline and project applicable fleet vehicles which has been demonstrated as per indicators set out in applicability conditions as described in Section 3.2 above), that would have been used to provide the same transportation service in the absence of the project. Furthermore, the audit team confirmed that the project proponent will use the vehicle identification numbers (VINs) to identify the vehicle category and the load capacity of the applicable fleet of the project to ensure that the appropriate default values are used for the applicable fleet of the project.

Overall, the identified baseline scenario is justified. The audit team's high-level assessment of the baseline scenario is included in the table below.

Item assessed	Audit Team Assessment
Assumptions and data used in the identification of the baseline scenario	The audit team conducted interviews with the project proponent and reviewed the Ex-ante

Item assessed	Audit Team Assessment
are justified appropriately, supported by evidence and can be deemed reasonable.	emission reduction calculations (Ref. 7) to confirm the baseline conditions. Further, the methodology was developed in consultation with EVCC and many relevant stakeholders. The research on identifying the baseline for projects around the world was provided during the assessment. The data used to develop the baseline for this project in the US, is publicly available and updated yearly (or bi-annually) on the EPA website.
Documentary evidence used in determining the baseline scenario is relevant, and correctly quoted and interpreted in the project description.	The baseline is correctly quoted and interpreted in the project description (Ref. 1). The project is in the US and supporting data was provided in the Ex-ante calculation workbook (Ref. 7).
Relevant national and/or sectoral policies and circumstances have been considered and are listed in the project description.	This project is located in the US and there are no national or sectoral policies or circumstances relevant for this project (as discussed in section 6.2 above).
The procedures for identifying the baseline scenario have been correctly followed and the identified scenario reasonably represents what would have occurred in the absence of the project.	The audit team conducted interviews with the project proponent and reviewed the Ex-ante emission reduction calculations (Ref. 7) to confirm the baseline conditions. The audit team confirms that the procedures are appropriate and that the scenario represents what would likely have occurred in absence of the project.

3.3.5 Additionality

This project is applying VMD0049 module (Activity Method) to demonstrate additionality. Additionality has been determined using the two steps described below as listed in the methodology. A high-level summary of steps taken to assess additionality is provided below. Overall, the project is deemed additional.

Steps taken to assess...	Audit Team Assessment
Step 1 - Adherence to regulatory surplus requirements.	The audit team reviewed section 1.15 of the PD (Ref. 1) and relevant laws, and regulatory

	frameworks in the United States. The audit team reviewed the project's compliance with applicable regulations for the use of electric vehicles and related charging infrastructure and found no applicable regulations at the federal or state level. The audit team checked the state and federal regulations by reviewing the websites of the Department of Transportation (DOT)[5], Environmental protection agency (EPA)[6], and Department of Energy (DOE)[7] and no applicable regulations were identified. Hence, the project adheres to step 1 requirements.
Step 2 – Positive list	The audit team reviewed the module VMD0049 that was used to assess additionality. The project is deemed additional following the procedures in the VMD0049 module. The project is in the US where the penetration of EVs is below the required five percent threshold. Hence, the project adheres to step 2 requirement.

3.3.6 Quantification of GHG Emission Reductions and Carbon Dioxide Removals

The project was assessed to ensure compliance with the methodology regarding the quantification methods used for GHG emission reductions and removals. The audit team conducted interviews with the project team and reviewed sections 4 and 5 of the PD to assess the quantification of baseline emissions, project emissions, leakage emissions, uncertainty, and estimated net GHG emission reductions. It is noted that 4 findings (7, 8, 11, and 13) were issued during the review of the project's ex-ante emission reduction calculations (Ref. 7). These findings were adequately addressed by the project proponent and closed.

Quantification of Baseline Emissions

The quantification methods that will be used for calculation of baseline emissions during the project crediting period are summarized as follows:

- The baseline emissions will be calculated using equation 1 of the methodology. Using equation 1, baseline emissions are calculated by converting the electricity used to charge project applicable fleet vehicles at the EV chargers into distance travelled and

[5] https://www.transportation.gov/
[6] https://www.epa.gov/greenvehicles/electric-plug-hybrid-electric-vehicles
[7] https://afdc.energy.gov/fuels/electricity_infrastructure_state_planning.html

multiplying this by the emission factor for fossil fuels used by baseline comparable fleet vehicles to travel the same distance.

The following steps have been taken to validate the quantification methods described above.

- The audit team assessed and independently recalculated the baseline emissions in R using the methodology equations, default parameters and raw EV charging data (Ref. 6) and cross checked with project proponent's outputs (Ref. 7).
- The audit team issued NIR 8 and reviewed the Ex-ante emission reduction calculations (Ref. 7) to confirm that BTR will use methodology default values of AFEC and MPG parameters and hence equations 2 and 3 of the methodology will not be used.

A description of the steps taken to validate the baseline data and parameters used in the PD follows.

Data/ Parameter	Description	Value	Step(s) taken to validate the value
IR_i	Technology improvement factor	1	Methodology default value for LDV applicable fleet when default values are used for BE_y parameter calculation.
$EF_{j,f,y}$	Emission factor for the fossil fuel f used by the fossil fuel vehicles	0.0088 tCO_2e/gal	VM0038 default value for LDV applicable fleet for L1/L2. The most recent version of emissions factors for GHG inventories[8] was also reviewed to confirm the correct emission factor was used.
$AFEC_{iy}$	Weighted average electricity consumption per 100 miles rating for EVs	33.32 for L1/L2	VM0038 default value for LDV applicable fleet.
MPG_{iy}	Miles per gallon	29.18 for L1/L2	VM0038 default value for LDV applicable fleet.

[8] https://www.epa.gov/system/files/documents/2022-04/ghg_emission_factors_hub.pdf

$ED_{i,y}$	Quantity of electricity delivered to EV's	Measured value based on kWh delivered to EVs	Reviewed the raw charging data (Ref. 6) and Ex-ante emission reduction calculations (Ref. 7).

Quantification of Project Emissions

The quantification methods that will be used for calculation of project emissions during the project crediting period are summarized as follows:

- The project emissions will be calculated using equation 5 of the methodology as the BTR will have the ability to use "time-of-day" (TOD) estimate by tracking the intensity of all local and regional grids. Thus, equation 5 will be applied instead of equation 4 of the methodology.

The following steps have been taken to validate the quantification methods described above.

- The audit team assessed and independently recalculated the project emissions in R using the methodology equations, default parameters and raw EV charging data (Ref. 6) and cross checked with project proponent's outputs (Ref. 7).
- The audit team reviewed the BTR's agreement (Ref. 9) with WattTime provided in response to NIR 11 to use the WattTime TOD emission factor data for the local and regional grids. Therefore, equation 6 will not be used.
- The audit team issued NIR 10 to confirm that the associated infrastructure (renewables and on-site battery storage) is not included as GHG sources in the project boundary. Therefore, equations 7, 8, and 9 will not be used.

A description of the steps taken to validate the project data and parameters used in the PD follows.

Data/ Parameter	Description	Value	Step(s) taken to validate the value
$ECTOD_{i,j,t,}$	Quantity of electricity consumed by project chargers during time-of-day period	Measured value based on kWh delivered to EVs	Reviewed the raw charging data (Ref. 6) and Ex-ante emission reduction calculations (Ref. 7).
$EFkwTOD_{j,j,t,}$	Emission factor for the electricity sourced from region j consumed by	Measured values based on	Reviewed the raw WattTime data (Ref. 9) and Ex-ante emission reduction calculations (Ref. 7) as well as BTR's agreement with WattTime (Ref. 10) to

	project chargers during time-of-day period	WattTime data	use the TOD emission factor data for local and regional grids.
D_y	Discount factor to be applied in year y	1	Reviewed Ex-ante emission reduction calculations (Ref. 7) and BTR's response to NIR 7.
ERC_y	Sum of GHG credits issued by all projects under this methodology (or others which support the introduction of EV charging systems)	7673	Reviewed Ex-ante emission reduction calculations (Ref. 7), BTR's response to NIR 7, as well as the Berkeley database[9].
ERF_y	Sum of GHG credits issued by all projects under methodologies which support the introduction of EV fleets (e.g., CDM AMS.III.C)	0	Reviewed Ex-ante emission reduction calculations (Ref. 7), BTR's response to NIR 7, as well as the Berkeley database[5].

Quantification of Leakage

Leakage is not relevant as the methodology asserts no leakage and provides a reasonable explanation for the assumption of zero leakage.

Summary of Net GHG Emission Reductions

The quantification methods that will be used for calculation of net GHG emission reductions or removals during the project crediting period are summarized as follows:

- Net project emission reductions will be calculated using equations 10 of the methodology, respectively.
- The discount factor to be applied will be calculated using equation 11 of the methodology.

[9] https://gspp.berkeley.edu/research-and-impact/centers/cepp/projects/berkeley-carbon-trading-project/offsets-database

The following steps have been taken to validate the quantification methods described above.

- The audit team reviewed the calculations for net emission reductions (Ref. 7) provided by the project proponent and confirmed that all the equations and parameter values are correctly applied.

Uncertainties Associated with the Calculation of Emissions

The uncertainties associated with the parameters and therefore the calculations are limited. The electricity consumption is a measured value using certified meters of EVs. The emissions factors are from public sources that are updated periodically, and the supporting information is provided.

The audit team concludes the following with respect to the PD:

Assessment of whether…	Audit Team Assessment
All relevant assumptions and data are listed in the PD, including their references and sources.	All required assumptions and data including references and sources are provided and referenced in the PD and considered complete as confirmed by document review and interviews with project personnel and stakeholders.
All data and parameter values used in the PD are considered reasonable in the context of the project.	The audit team confirmed that data and parameters used in the PD are reasonable. The data and parameter values are appropriate for a project in the US which is either measured during the project or from well documented public sources.
All estimates of the baseline emissions can be replicated using the data and parameter values provided in the PD.	The audit team independently replicated all estimates of the baseline emissions in R using the data and parameter values. The audit team confirmed that sufficient information and justifications for key assumptions and equations have been provided in section 4 of the PD to allow for a third-party to reproduce the calculations to estimate GHG ERRs.

Overall Conclusion

In conclusion, the methodology and any referenced modules have been applied correctly to calculate baseline emissions, project emissions, leakage and net GHG emission reductions during the project crediting period.

3.3.7 Methodology Deviations

This section is not applicable, as no methodology deviations were applied to the project.

3.3.8 Monitoring Plan

The parameters to be monitored are as follows:

Data/ Parameters to be monitored	Description	Steps taken to validate the suitability and eligibility of the monitoring equipment and procedures
$EF_{j,f,y}$	Emission factor for the fossil fuel f used by the fossil fuel vehicles	This parameter for each year of the monitoring period will be obtained from US EPA emission factors. Thus, no monitoring equipment is needed. The audit team confirms that the measuring and frequency of this parameter is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and US EPA emission factor website[10].
$AFEC_{iy}$	Weighted average electricity consumption per 100 miles rating for EVs	This parameter for each year of the monitoring period will be obtained as methodology default values as per the U.S. Department of Energy Fuel Economy ratings. Thus, no monitoring equipment is needed. The audit team confirms that the measuring and frequency of this parameter is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and appendix 1 of the methodology.
$MPG_{a,i,y}$	Miles per gallon	This parameter for each year of the monitoring period will be obtained as methodology default values as per the U.S. Department of Energy Fuel Economy ratings. Thus, no monitoring equipment is needed. The audit team confirms that the measuring and frequency of this parameter is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and appendix 1 of the methodology.

[10] https://www.epa.gov/egrid/download-data

$ED_{i,y}$	Quantity of electricity delivered to EV's	This data for each year of the monitoring period will be obtained from the telematic devices on-board for each EV. Thus, the monitoring equipment will be the telematic devices capable of monitoring kwh delivered to the EV. The audit team confirms that the measuring and frequency of this data is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and raw data (Ref. 6) provided by the project proponent.
$ECTOD_{i,j,t,}$	Quantity of electricity consumed by project chargers during time-of-day period	This data for each year of the monitoring period will be obtained from the telematic devices on-board for each EV. Thus, the monitoring equipment will be the telematic devices capable of monitoring kwh delivered to the EV at minimum on hourly basis. The audit team confirms that the measuring and frequency of this data is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and raw data (Ref. 6) provided by the project proponent.
$EFkwTOD_{j,j,t,}$	Emission factor for the electricity sourced from region j consumed by project chargers during time-of-day period	This parameter for each year of the monitoring period will be obtained from WattTime's Average Emissions dataset (which breaks out hourly average emissions factor by balancing authority), or comparable US EPA eGrid data if WattTime is unavailable. Thus, no monitoring equipment is needed. The audit team confirms that the measuring and frequency of this parameter is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), BTR's agreement with WattTime (Ref. 9) and WattTime website[11]

[11] https://watttime.org/data-science/data-signals/average-co2/

ERF_y	Sum of GHG credits issued by all projects under this methodology (or others which support the introduction of EV charging systems)	This parameter for each year of the monitoring period will be obtained based on the GHG credits issued by all projects under this methodology. Thus, no monitoring equipment is needed. The audit team confirms that the measuring and frequency of this parameter is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and Berkeley database[12]
ERC_y	Sum of GHG credits issued by all projects under methodologies which support the introduction of EV fleets (e.g., CDM AMS.III.C)	This parameter for each year of the monitoring period will be obtained based on the GHG credits issued by all projects under under methodologies which support the introduction of EV fleets (e.g., CDM AMS.III.C). Thus, no monitoring equipment is needed. The audit team confirms that the measuring and frequency of this parameter is in accordance with the methodology. The audit team verified this parameter by reviewing the monitroing plan (Ref. 1), and Berkeley database.
EV_{aiy}	Electricity kwh consumption per 100 miles rating for EV model	Not applicable as equation 2 will not be used in this project.
EVR_{aiy}	Total number of EV model a within applicable fleet	Not applicable as equation 2 will not be used in this project.
$MPG_{a,l,y}$	Mile per gallon rating for fossil fuel vehicle model(s)	Not applicable as equation 2 will not be used in this project.
$EC_{i,y}$	Quantity of electricity consumed by project chargers	Not applicable as equation 4 will not be used in this project.
$EFkw_{i,j,y}$	Emission factor for the electricity sourced from	Not applicable as equation 4 will not be used in this project.

[12] https://gspp.berkeley.edu/research-and-impact/centers/cepp/projects/berkeley-carbon-trading-project/offsets-database

	region j consumed by project chargers	
$EFkwF_{j,j,t,f,y}$	Emission factor applicable for the fuel type f used to generate the kwh during time-of-day period consumed by project chargers	Not applicable as equation 6 will not be used in this project.
$F\%_{ijtfy}$	Percentage of fuel type f used to generate the kwh during time-of-day period consumed by project chargers	Not applicable as equation 6 will not be used in this project.
$NEC_{i,j,s,y}$	Electricity consumed by project chargers supplied from associated infrastructure source	Not applicable as equation 7 will not be used in this project.
$EFkwAI_{i,j,s,y}$	Emission factor for the net electricity from each associated infrastructure source consumed by project chargers	Not applicable as equation 7 will not be used in this project.
$LEC_{j,j,y}$	Electricity provided to the grid and/or building from on-site storage battery	Not applicable as equation 7 will not be used in this project.
$EFkwonsitebatt_{i,j,s,y}$	Emission factor for the electricity from the on-site batteries as associated infrastructure sources consumed by project chargers	Not applicable as equation 7 will not be used in this project.
$ECB_{i,j,z,y}$	Electricity consumed by on-site battery from associated infrastructure sources z, which comprise only the grid-connected	Not applicable as equation 8 will not be used in this project.

	and dedicated renewable sources	
$EFkwAIZ_{j,j,z,y}$	Emission factor for the electricity from the associated infrastructure sources, z, which comprise only the grid-connected and dedicated renewable sources consumed by on site battery	Not applicable as equation 8 will not be used in this project.
$NECT_{i,j,s,t,y}$	Electricity consumed by project chargers supplied from associated infrastructure source s net of any kwh EV/charger returned to this same source during time-of-day period t	Not applicable as equation 9 will not be used in this project.
$EFkwTODAI_{i,j,s,t,y}$	Emission factor for the electricity from associated infrastructure source s within region j consumed by project chargers during time-of-day period	Not applicable as equation 9 will not be used in this project.
$LECT_{j,j,t,y}$	Electricity provided to the grid and/or building from on-site storage battery during time-of-day period	Not applicable as equation 9 will not be used in this project.
$EFkwTODonsitebatt_{i,j,s,t,y}$	Emission factor for the electricity from the on-site battery during time-of-day period t (both on-site infrastructure and EV on-board batteries) consumed by project chargers	Not applicable as equation 9 will not be used in this project.

A monitoring plan, consistent with the requirements of the methodology, is provided in Section 5.3 of the PD (Ref. 1). The audit team took the following steps to validate the suitability of the implemented monitoring system:

- Reviewed the PD to confirm that the monitoring plan follows the requirements of the methodology.
- Reviewed the monitoring plan to ensure that it includes criteria and procedures for obtaining, recording, compiling, and analyzing data, parameters, and other information required for quantifying and reporting GHG emissions.
- Issuance of finding (NCR 5) related to monitoring plan and followed up until closure.
- Discussed aspects of the monitoring plan with the project proponent during the site visit to confirm data collection and management activities.
- Confirmed all data collected is archived electronically.
- Discussed and confirmed the roles and responsibilities by interviewing the project proponent and relevant stakeholders remotely and during the site visit.
- Discussed and confirmed the QA/QC procedures with the project proponent during the site visit and remote interviews.

In conclusion, the monitoring plan adheres to the requirements of the applied methodology and any referenced tools.

3.4 Non-Permanence Risk Analysis

This section is not applicable. This is not an AFOLU project.

4 VALIDATION OPINION

4.1 Validation Summary

The audit team concludes that the GHG statement is the responsibility of the project proponent and asserts with no qualifications or limitations that the project conforms with the validation criteria for projects and their GHG emission reductions set out in VCS Version 4 and the selected VM0038 Methodology for Electric Vehicle Charging Systems v1.0. This assessment approach for validation was in accordance with ISO 14064-3:2019.

4.2 Validation Conclusion

The audit team concludes that certain data and information supporting the GHG statement assertion is projected in nature. The audit team confirms that the ex-ante calculation provided by the project proponent are based on expected increase in enrolment of EVs over the crediting period. The audit team confirms the reasonableness of assumptions, limitations, and methods

that support a claim about the outcome of future activities, noting that actual results may vary since the estimates are based on assumptions that are subject to change. As a result, the nature of the project type does not allow for accurate estimates until the project is fully implemented.

Overall, the audit team concludes that the project is likely to achieve the estimated GHG emission reductions describes below.

Crediting period: From 01 January 2022 to 31 December 2031

Validated estimated GHG emission reductions for the project crediting period:

Vintage period	Estimated baseline emissions (tCO_2e)	Estimated project emissions (tCO_2e)	Estimated leakage emissions (tCO_2e)	Estimated reduction VCUs (tCO_2e)	Estimated removal VCUs (tCO_2e)	Estimated total VCUs (tCO_2e)
01-Jan-2022 to 31-Dec-2022	650	268	0	382	0	382
01-Jan-2023 to 31-Dec-2023	11,526	4,758	0	6,768	0	6,768
01-Jan-2024 to 31-Dec-2024	38,394	15,849	0	22,545	0	22,545
01-Jan-2025 to 31-Dec-2025	125,053	51,622	0	73,431	0	73,431
01-Jan-2026 to 31-Dec-2026	258,103	108,545	0	151,558	0	151,558
01-Jan-2027 to 31-Dec-2027	443,799	183,200	0	260,599	0	260,599
01-Jan-2028 to 31-Dec-2028	591,286	244,083	0	347,203	0	347,203
01-Jan-2029 to 31-Dec-2029	753,520	311,053	0	442,467	0	442,467
01-Jan-2030 to 31-Dec-2030	931,977	384,720	0	547,257	0	547,257
01-Jan-2031 to 31-Dec-2031	1,118,372	461,644	0	656,708	0	656,708
Total	**4,272,679**	**1,763,761**	**0**	**2,508,916**	**0**	**2,508,916**

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

Section	Information	Justification	Assessment method and conclusion
1.8	Ownership	Ownership is determined and transferred in two separate stages. First, the EV OEMs and terms and conditions related to the collection and use of telematics data from the EVs. These terms and conditions are generally public, but, in any case, are provided as part of the sale of the EV and/or as part of enrolment in specific programs related to the vehicle telematics. Second, the EV OEMs transfer ownership to BTR, Inc. through carbon rights-of-use agreements, which are typically embedded in larger service agreements that are confidential in nature.	The audit team reviewed the ownership agreement with EV OEMs and Terms of services with the EV owners. The audit team confirms that this meets the definition of commercially sensitive information per VCS Program Definitions.
1.21	Personally Identifiable Information	The telematics data collected by the EV OEMs and transmitted to BTR, Inc. may include personally identifiable information such as Vehicle Identification Number (VIN), location of charging (which may include location of residence), etc. The safeguarding of this information is provided for in the privacy policies of the EV OEMs terms and conditions of service, and explicitly covered under the confidentiality provisions in BTR's commercial agreements with the EV OEMs.	The audit team reviewed the sample data (Ref. 6) to confirm that the VIN numbers are hashed in the data to protect the personally identifiable information. The audit team confirms that this meets the definition of commercially sensitive information per VCS Program Definitions.

5.2	Time of day emission factor	BTR, Inc. has a license agreement in place with WattTime for locational time-of-use average grid emissions. The data itself and the contractual provisions are covered under the confidentiality provisions of the agreement.	The audit team reviewed BTR's agreement with WattTime (Ref. 9) to use their data. The audit team confirms that this meets the definition of commercially sensitive information per VCS Program Definitions.

APPENDIX 2: LIST OF FINDINGS

Please see the above Section 2.5 for a description of the findings issuance process and the categories of findings issued. It should be noted that all language under “Project Personnel Response” is a verbatim transcription of responses provided to the findings by project personnel. Please note that the verification was completed with the criteria detailed in the report, however, earlier versions may be referenced in the findings for cases in which earlier versions were current at the time of issuance.

NCR 1 Dated 18 Oct 2023
Standard Reference: vcs-project-description-template-v4.2-final.docx
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: The VCS project description template requires the following:
- The summary description of the project includes the location of the project (Section 1.1).
- Section 1.2 to "Indicate the sectoral scope(s) applicable to the project, the AFOLU project category and activity type (if applicable), and whether the project is a grouped project."
- Section 1.8 to "Indicate, and provide justification for, the project start date, specifying the day, month and year."
- Section 3.1 to "Provide the title, reference and version number of the methodology or methodologies applied to the project. Also include the title and version number of any tools applied by the project."

However, the audit team notes the following in the project description document (PDD) submitted by the project proponent:
- The location of the project has not been included in section 1.1 of PDD.
- Section 1.2 of the PDD does not state whether this is a grouped project.
- Section 1.8 of the PDD does not include the specific day of January 2022 for the project start date.
- Section 3.1 of the PDD does not include the name and version number of the additionality tool used for this project.
- Section number for SDG and Additional Information headers are not correct according to the template.

Please revise all relevant sections of the PDD mentioned above to meet the template requirements.
Project Personnel Response: Done
Auditor Response: Thank you for revising the PDD. However, per formatting requirements of the template "Complete all sections using size 10.5, black, regular (non-italic) Arial or Franklin Gothic Book font" and "Where a section is not applicable, explain why the section is not applicable (i.e., do not delete the section from the final document and do not only write "not applicable").". The audit team notes the following regarding the new updates to project description:
a) Several sections of the PDD use italic fonts (e.g. multiple tables)
b) Several sections of the PDD use inconsistent font color (e.g. some parameter tables)
c) Although, the audit criteria is VCS Standard V4.5, on page 3, VCS Standard V4.3 is mentioned and VCS standard V4.4 is referenced in section 1.4.1
d) Several sections and tables in the PDD just state "Not applicable" without any explanation of why the section is not applicable.

Please update the PDD to adhere to the template requirements.
Project Personnel Response 2: Done
Auditor Response 2: Thank you. However, the audit team notes the following regarding the PDD and request revisions:
- The PDD references VCS standard version 4.5. However, the audit criteria is version 4.7.
- Several sentences throughout the PDD still have inconsistent font color (e.g. gray instead of black)
- Font size and type in some sections are not consistent.
- The section number for Baseline emissions under section 4 is listed as 4.1.1, which does not align with the template.
- As per the template "Delete all instructions, including this introductory text, from the final document". However, Page 1 of the PDD still includes instructions.

Project Personnel Response 3: Done.
Auditor Response 3: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 2 Dated 18 Oct 2023
Standard Reference: VCS Standard V4.4
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: According to section 3.17.1 of the VCS standard, "The project proponent shall demonstrate how the project activities, or additional activities implemented by the project proponent, contribute to sustainable development, as defined by, and tracked against the United Nations Sustainable Development Goals (SDGs). The project proponent shall demonstrate that a project contributes to at least three SDGs by the end of the first monitoring period, and in each subsequent monitoring period."

Although the PDD includes three SDGs in the SDG section (i.e., Section 1.17) of the PDD, the project proponent has provided an explanation of how the project activity will contribute to only two of the three included SDGs.

Please provide explanation for the contribution of project activities to the third SDG as well to meet the standard requirements.
Project Personnel Response: Done. I modified the initial PDD and focused on SDGs 3, 7 and 9. I believe it also supports SDG 13, as the US has ambitions to both scale EVs and EV charging infrastructure as well as reduce GHG emissions, but it may be challenging to measure the Project against national ambitions if they evolve over time.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 3 Dated 18 Oct 2023
Standard Reference: VCS Standard V4.4, vcs-project-description-template-v4.2-final.docx
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: Sections 3.18.3 to 3.18.5 of the VCS standard list the requirements for local stakeholder consultation. Further, Section 2.2 of the VCS Project Description template, v4.2, requires the following to be included:
- "The procedures or methods used for documenting the outcomes of the local stakeholder consultation.
- The mechanism for on-going communication with local stakeholders.
- How due account of all and any input received during the consultation has been taken. Include details on any updates to the project design or justify why updates are not appropriate."

Section 2.2 of the PDD submitted by the project proponent states that BTR has engaged and communicated with several stakeholders, but it lacks any additional information related to the requirements mentioned above.

Please revise section 2.2 of the PDD to include all the required information about the local stakeholder consultation to meet the standard and template requirements.
Project Personnel Response: We define stakeholders as OEMs and EV owners. Does SCS think there are additional stakeholders? We have consulted both with our OEM partners as well as EV drivers more broadly. The first was direct consultations; the second was both direct and through a consultant.
Auditor Response: Thank you for clarifying the three types of stakeholders and revising the PDD. As you know, as a third-party auditor, we cannot consult or make any recommendations regarding the project including any additional stakeholders. Section 2.1 of the PDD now includes all the relevant information to meet the standard requirements. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 4 Dated 18 Oct 2023
Standard Reference: VCS Standard V4.4, vcs-project-description-template-v4.2-final.docx
Document Reference: BTR_Project Description_03.10.2023 copy.pdf, Sue Hall Response vSCS.docx
Finding: According to section 3.18.9 of the VCS standard "The project proponent shall take due account of any and all comments received during the consultation, which means it will need to either update the project design or demonstrate the insignificance or irrelevance of the comment. It shall demonstrate to the validation/verification body what action it has taken." Further, according to section 2.4 of the VCS project description template, "Demonstrate how due account of all and any comments received during the public comment period has been taken. Include details on any updates to the project design or demonstrate the insignificance or irrelevance of comments."

As per the Verra website, this project was open for public comments from May 17, 2023, to June 16, 2023, and public comments were received. Although, the project proponent has provided a separate document containing the responses to the public comments, section 2.4 of the PDD states that "This section will be completed once the 30-day public review period has completed."

Please update section 2.4 of the PDD to meet the standard and template requirements.
Project Personnel Response: We have updated our responses and referenced some adjustments we made in response to them in the PDD. Do we also need to make our full response public?
Auditor Response: Thank you for updating section 2.1.5 of the PDD and for including your responses to the public comments. The audit team notes that the public comment document contains multiple comments from the Climate Neutral Business Network. However, only two comments have been summarized and response to those two comments have been provided in the table within section 2.1.5. Please include your response to the remaining comments. Please include details on any updates to the project design or demonstrate the insignificance or irrelevance of comments to meet the standard and template requirements.
Project Personnel Response 2: Done
Auditor Response 2: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 5 Dated 18 Oct 2023
Standard Reference: VCS Standard V4.4, vcs-project-description-template-v4.2-final.docx
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: Section 3.16.2 and 3.16.3 of the VCS Standard V4.4. state the following, respectively:
- "Quality management procedures to manage data and information shall be applied and established. Where applicable, procedures to account for uncertainty in data and parameters shall be applied in accordance with the requirements set out in the methodology."
- "A monitoring plan for the project that includes roles and responsibilities shall be established."

Further, section 5.3 of the VCS Project Description Template, v4.2, requires that the project description include detail of the following:
- The methods for measuring, recording, storing, aggregating, collating, and reporting data and parameters. Where relevant, include the procedures for calibrating monitoring equipment.
- The organizational structure, responsibilities and competencies of the personnel that will be carrying out monitoring activities.
- The policies for oversight and accountability of monitoring activities.
- The procedures for internal auditing and QA/QC.
- The procedures for handling non-conformances with the validated monitoring plan.
- Any sampling approaches used, including target precision levels, sample sizes, sample site locations, stratification, frequency of measurement and QA/QC procedures.
- Where appropriate, include line diagrams to display the GHG data collection and management system.

Section 5.3 of the PDD submitted by the project proponent states that "All monitoring and measurement will be carried out by BTR, in cooperation with the EV OEMs and with the assistance of Carbonomics, LLC" and "BTR's team is organized into three overlapping functions: a technology function, which is responsible for data collection and handling; a program management function, which is responsible for data filtering, analysis and reporting; and a commercial function which is responsible for client management and credit monetization." However, this section lacks specific details about the roles and competencies of the personnel that will be carrying out monitoring activities. Moreover, other required information per standard and template has not been included in section 5.3 of the PDD.

Therefore, please revise section 5.3 of the PDD, including all the required information per the Standard and template.
Project Personnel Response: We have updated this section to fully outline our processes, roles and responsibilities.
Auditor Response: Thank you for updating and revising this section. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NCR 6 Dated 18 Oct 2023
Standard Reference: VCS Standard V4.4
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: According to section 3.11.1 of the VCS Standard, "2) Where there are multiple project activity instances (see Sections 3.6.4 –3.6.22 for more information on multiple project activities), project location shall be specified according to the following:
a) A geodetic coordinate shall be provided for each instance and provided in a KML file; or
b) Where there are a large number of project activity instances (e.g., cookstoves or energy efficient light bulbs), at least one geodetic coordinate shall be provided, together with geodetic polygons to delineate the project's geographic area or areas provided in a KML file, and sufficient additional geographic information (with respect to the location of the instances) to enable evidence gathering by the validation/verification body.
3) Project location for grouped projects shall be specified using geodetic polygons to delineate the project's geographic area or areas (see Section 3.6.10 and 3.6.17 for further information on geographic areas for grouped projects) provided in a KML file, together with sufficient additional geographic information (with respect to the location of the instances) to enable evidence gathering by the validation/verification body."

Please provide the KML files for initial project activity instances that have been included in the project.
Project Personnel Response: We will share the KML file for the charging we observed during the site visit.
Auditor Response: Thank you for sharing the KML file. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 7 Dated 18 Oct 2023
Standard Reference: VM0038-Methodology-for-Electric-Vehicle-Charging-Systems-v1.0-18-SEP-2018.pdf
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: The audit team notes the following:
- Equation 11 of the methodology defines the Dy parameter as "Discount factor to be applied in year y (%)". The equation used to calculate Dy (per Section 8.4 of the methodology) is ERCy/(ERFy + ERCy).
- Per Section 8.4 of the methodology, ERCy is the "Sum of GHG credits issued by all projects under this methodology (or others which support the introduction of EV charging systems) across this project's applicable fleet i categories within this total project region in project year y-1 (tCO2e)".
- Per Section 8.4 of the methodology, ERFy is the "Sum of GHG credits issued by all projects under methodologies which support the introduction of EV fleets (e.g., CDM AMS.III.C) located within this project's total region where the applicable fleet i categories are the same for both this EV charging system project and projects introducing EV fleets, in project year y-1 (tCO2e)."

Section 4.4 of the PDD submitted by the project proponent states that "Upon the writing of this PD, 5,277 VERs have been issued under VM0038 in the US. No other registries have EV projects listed in the US and thus it can be concluded that D=1."

The audit team requests further clarification and justification regarding the use of Dy value of 1 for all charging events. Please provide clarification as to how the project proponent determined that 5,277 VERs have been issued under VM0038 in the US and that no other registries have EV projects listed in the US.
Project Personnel Response: I believe I used the Berkeley database; we should define why we believe 1 is the appropriate value.
Auditor Response: Yes, please describe and define why the Dy value of 1 is appropriate. Please describe the process of checking all the projects in the US that had issued credits. Is Berkeley database current?
Project Personnel Response 2: Done. The Berkeley database is current as of 12/31/2023. Information on the database can be found here: Barbara K. Haya, Aline Abayo, Ivy S. So, Micah Elias. (2023, December). Voluntary Registry Offsets Database v10, Berkeley Carbon Trading Project, University of California, Berkeley. Retrieved from: https://gspp.berkeley.edu/faculty-and-impact/centers/cepp/projects/berkeley-carbon-trading-project/offsets-database
Auditor Response 2: Thank you for your response. However, the audit team notes that the information about the Dy parameter is included in Net GHG Emission Reductions and Removals section of the methodology, but the explanation regarding the ERC and ERF parameters have been provided in section 4.3 of the PDD instead of section 4.4. Please revise.
Project Personnel Response 3: I have moved the explanation of Dy into Section 4.4 and also indicated how the data on emissions reductions from current projects can be used to define ERC and ERF. I have additionally updated the language in the definitions of ERF and ERC in Section 5.1.
Auditor Response 3: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): M

NIR 8 Dated 18 Oct 2023
Standard Reference: VM0038-Methodology-for-Electric-Vehicle-Charging-Systems-v1.0-18-SEP-2018.pdf
Document Reference: BTR_Project Description_03.10.2023 copy.pdf,
Sue Hall Response vSCS.docx,
vm0038_example_calc.xlsx
Finding: Equation 1 of the methodology defines the AFECi,y parameter as "Weighted average electricity consumption per 100 miles rating for EVs in applicable fleet i in project year y (kwh/100 miles) and MPGi,y parameter as "Weighted average miles per gallon rating for the fossil fuel vehicles comparable to each EV in applicable fleet i, in project year y (miles per gallon)". The default values for AFECi,y and MPGi,y parameters across both LDV and HDV applicable fleets can be found in the parameter tables in Section 9.2 of the methodology.

Section 4.1 of the PDD submitted by the project proponent states that "For this project, BTR will not be using defaults for average electricity consumption per 100 miles or for miles per gallon, thus Equations 2 and 3 from VM0038 will be used in this Project Description as indicated below". However, during the site visit interviews and in the response to public comment document provided to SCS, the project proponent mentioned their intent to use the default values of AFECi,y and MPGi,y parameters in this project. Additionally, the Ex-ante calculation spreadsheet provided by the project proponent also utilizes default values for AFECi,y and MPGi,y parameters.

Therefore, please provide justification for the discrepancy or update section 4.1 of the PDD and revise the parameter tables of AFECi,y and MPGi,y in section 5.2 of the PDD accordingly.
Project Personnel Response: Done
Auditor Response: Thank you for revising the PDD with default values of MPG and AFEC parameters. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): M

NIR 9 Dated 18 Oct 2023
Standard Reference: VCS Standard V4.4
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: According to section 3.7 of the VCS Standard, "Project and jurisdictional proponents must demonstrate that they have the legal right to control and operate project or program activities. And the project description shall be accompanied by one or more types of evidence listed in section 3.7.1 of the standard to establishing project ownership accorded to the project proponent(s)".

Section 1.7 of the PDD submitted by the project proponent states that "For all EV OEMs included within this grouped project, there will be contractual agreements establishing ownership of project Verified Carbon Units (VCUs). An example of such an agreement can be shown to the Validation and Verification Body (VVB) upon project validation. The EV OEMs have terms of service agreements with purchasers of their EVs which provide the EV OEMs the right to use the data collected from the EV telematics for a broad range of purposes including those described in this project."
During the remote meeting held on August 23, 2023, the project proponent showed the contractual agreement established with "General Motors", including the master agreement and term sheet. However, the audit team has not yet received or seen the terms of service agreement that the OEMs have with purchasers of their EVs.

Therefore, please provide the requested agreement.
Project Personnel Response: I include here a link to GM's Terms of Service for its Connected Vehicle Services. Note that there are the Terms and Conditions of Service themselves, but also additional conditions within the Privacy Policy., which I have separately sent. Ownership is established through the T&C / Privacy Statement which provides GM the ability to collect and use data for many reasons, including to develop new products and services; through the mobile application that BTR is developing for GM that will share emissions insights, and contain additional T&Cs around those; and then through the contractual transfer of ownership from GM to BTR as the project proponent through Statement of Work shared with SCS via video in 2023.
Auditor Response: Thank you for providing the GM's Terms of Service and privacy policy. This finding was initially closed on March 1, 2023, but reopened during the technical review. After reviewing General Motors' privacy statement and the terms and conditions (T&C) on their website, the technical reviewer concluded that while these documents include language allowing GM to collect and use vehicle telematic data, they lack sufficient language regarding the transfer of the right to claim environmental attributes to meet the ownership requirements of the standard. Please provide an updated privacy statement and T&C that includes language specifying the transfer of environmental attributes from the vehicle owner to General Motors.
Project Personnel Response 2: I have attached the updated PD, which now includes the following language in the ownership section.
"By accepting these Terms and Conditions you [purchaser of the EV] understand and agree that [EV OEM] may use data from your vehicle to generate Environmental Attributes associated with your vehicle. Environmental Attributes may include any certificate, credit, allowance, incentive or any other benefit issued by a regulator or under any voluntary carbon emissions reduction program or any similar program that exchanges a benefit for the use of environmentally beneficial practices that arises from, or is related to, the information and data from your vehicle. You are transferring to [EV OEM] your rights, titles, and interests of any and all kinds to any and all Environmental Attributes."
Auditor Response 2: Thank you. We are closing this finding but will include a Forward Action Request in the validation report for the next VVB to confirm that this language is included in the Privacy statement during the verification.
Bearing on Material Misstatement or Conformance (M/C/NA): NA

NIR 10 Dated 18 Oct 2023
Standard Reference: VM0038-Methodology-for-Electric-Vehicle-Charging-Systems-v1.0-18-SEP-2018.pdf
Document Reference: BTR_Project Description_03.10.2023 copy.pdf
Finding: According to section 5 of the methodology, "The project boundary is comprised of the following:
1) The applicable fleets for the project EV chargers.
2) The geographic boundaries where the EV charging systems are located.
3) The EV charging systems of the project activity including their electricity supply sources and associated infrastructure.
The greenhouse gases included in or excluded from the project boundary are shown in Table 1 of the methodology."

The table included in Section 3.3 of the PDD submitted by the project proponent lists the GHG sources included in the project boundary, which includes Electricity consumption via grid, renewables via on-site/direct transmission, on-site battery storage, and EV battery storage in vehicle. However, during the site visit, and in an email response, the project proponent clarified that the Renewables via onsite/direct transmission and On-site battery storage sources are not included in this project.

Please clarify the relevant GHG sources included in this project and update the table in section 3.3 of the PDD, if needed.
Project Personnel Response: Done
Auditor Response: Thank you for revising the table in section 3.3 of the PDD. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): M

NIR 11 Dated 18 Oct 2023
Standard Reference: VM0038-Methodology-for-Electric-Vehicle-Charging-Systems-v1.0-18-SEP-2018.pdf
Document Reference: BTR_Project Description_03.10.2023 copy.pdf,
Sue Hall Response vSCS.docx,
vm0038_example_calc.xlsx
Finding: According to the parameter tables in section 9.2 of the methodology, the default values of MPGiy parameter for LDV charged at L1/L2 chargers is 29.18 and for DCFC, it's 29.10. The default values of AFECiy parameter for LDV charged at L1/L2 chargers is 33.32 and for DCFC, it's 31.88. Furthermore, the EFkwTODj,j,t,y parameter is defined as "Emission factor for the electricity sourced from region j consumed by project chargers serving applicable fleet i during time of day period t in year y". The project proponent is required to "Use credible governmental or regional utility data sources such as, for the US, those published in the US by ISO's which rely upon utilities' hourly fuel consumption figures (e.g. see PJM publications37). Time of day estimates for electricity emission factors, EFkwi,j,t,y must be drawn from credible, applicable sources (e.g. the regional ISO or applicable utility generation sources)."

The audit team requests the following:
- The Ex-ante calculation spreadsheet provided by the project proponent does not specify the type of charger (L1/L2 or DCFC) used for EV charging. Please clarify how the project proponent intends to determine the default values of the MPG and AFEC parameters without including information on the charger type.
- In section 5.2 of PDD, for the EFkwTODj,j,t,y parameter, the project proponent has mentioned that the source of data would be from the "US EPA eGrid database or comparable data provider". However, in response to the project's public comments, the project proponent stated that their "source of data for EFkwTOD will be WattTime's historical Average Emissions data set, which provides 5-minute interval emissions data broken out by balancing authorities for most of the US. For regions where this data is not available, we will use the default EF values provided by the methodology." Please explain and justify this discrepancy or update the parameter table in section 5.2 of PDD to reflect this information.

Project Personnel Response: Done
Auditor Response: Thank you for providing more information on the charger type, EFkwTODj,j,t,y parameter and for revising the PDD. However, the audit team notes the following and request further information and clarifications:
a) The project proponent has stated in the PDD that "BTR will use rate of charge to determine if the charge occurred at an L1/L2 or DCFS charger. Vehicle rate of charge less than or equal to 50 kW will be considered to have occurred at an L1/L2 charger. A rate of charger greater than 50 kW will be considered to have occurred at a DCFC. Charges occurring at a DCFC will not be included." The audit team notes that the kW is not a unit of rate of charge but rather a unit of energy. Further, please clarify and provide more information regarding the classification of L1/L2 chargers based on rate of charge and whether it conforms with the industry standard. Please provide the sources/references used for this classification.

b) The project proponent has stated in appendix 1 of the PDD that "BTR, Inc. has a license agreement in place with WattTime for locational time-of-use average grid emissions. The data itself and the contractual provisions are covered under the confidentiality provisions of the agreement." Please provide the full agreement or a redacted version to demonstrate that the project proponent has a valid agreement with WattTime for the duration of crediting period.

Project Personnel Response 2: Done. I have referenced in the PDD at US Department of Transportation (DOT) site that includes specifications that distinguish the charger types (https://www.transportation.gov/rural/ev/toolkit/ev-basics/charging-speeds). In addition, there are a number of other sources that address the power output (charger load) and rate more specifically, including: https://craigheadelectric.coop/electric-vehicle-charging-101/ and https://chargelab.co/blog/level-1-vs-level-2-vs-level-3-charging. Because BTR will be collecting charging volume (in kWh), charging start time and charging stop time, we can calculate the power output of the charger and thus determine the type of charger. To be conservative, I have lowered the ceiling for L1/L2 charging to a power output of 40 kW over an hour, from the original 50 kW.
Auditor Response 2: Thank you for your response and for providing more information. However, the audit team notes that section 4.1 and 5.3 of the PDD still shows 50 KW/h. Please revise. Additionally, please provide the full agreement or a redacted version to demonstrate that the project proponent has a valid agreement with WattTime for the duration of crediting period.
Project Personnel Response 3: I amended those sections to reflect the updated 40 kW value. I provided seprarate clarity to SCS via email re: the term of our agreement with WattTime.
Auditor Response 3: Thank you for the revisions and for providing the WattTime agreement. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): M

NCR 12 Dated 1 Mar 2024
Standard Reference: VCS Standard V4.5, vcs-project-description-template-v4.3-final.docx
Document Reference: VCS PD 4242 16 MAR 2023_track_20 FEB 2024.docx
Finding: Per section 3.18.4 of the standard, "The project proponent shall develop a grievance redress procedure to address disputes with stakeholders that may arise during project planning and implementation, including with regard to benefit sharing and all other safeguard and stakeholder engagement requirements mentioned in Sections 3.18 and 3.19 respectively. The procedure shall include processes for receiving, hearing, responding and attempting to resolve grievances within a reasonable time period, taking into account culturally appropriate conflict resolution methods."

The project proponent has stated in section 2.1.4 of the PDD that "BTR has specific provisions within its contracts with the EV OEMs whose EVs are included in the project to address grievances in a commercially and culturally appropriate manner. EV OEMs have terms and conditions associated with the EVs and the EV telematics data." However, the audit team notes that although there is some language in the contracts regarding the privacy requests in accordance with the local laws, there is no specific information included to address grievance in a commercially and culturally appropriate manner. Further, section 2.1.4 of the template requires to describe the grievance redress procedures developed to resolve any conflicts which may arise between the project proponent and stakeholders.

Please describe the grievance redress procedure developed with the stakeholders to meet the template and standard requirements.
Project Personnel Response: Done. Please note that BTR has based these processes on ones it already has in place to resolve grievances under the California Consumer Privacy Act (CCPA) for the vehicles in manages on behalf of the EV OEMs we work with in California's Low Carbon Fuel Standard.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 13 Dated 8 May 2024
Standard Reference: VCS Standard V4.7
Document Reference: VCS PD 4242 16 MAR 2023_track_40 APR 2024.docx
Finding: The standard states in section 3.10: "Projects are categorized by size according to their estimated average annual GHG emission reductions or removals. Materiality thresholds differ for projects of different sizes."

The project proponent has provided the baseline emissions, project emissions and emissions reductions calculations for a set of telematic data collected from an electric vehicle. Further, the table in section 1.11 of the PDD includes estimated GHG emission reductions for each year of the crediting period. Total GHG ERRs after 10 years of the project are estimated at 2,508,916 tCO2e and average annual ERRs are estimated at 250,892 tCO2e. However, the assumptions and methods used to derive these estimates remains unclear.

Please provide the audit team with assumptions and calculations that are associated with estimates in section 1.11 and 4.4 of the PDD.
Project Personnel Response: Done. I have provided a spreadsheet w/ those calculations and assumptions.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): NA

NIR 14 Dated 19 July 2024
Standard Reference: vcs-project-description-template-v4.3-final.docx
Document Reference: VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx
Finding: Page 1 of the PD template, v4.3, states: "Where a section is not applicable, explain why the section is not applicable (i.e., do not delete the section from the final document and do not only write “not applicable”)." Further, section 2.1.1 of the PD template, v4.3, states: "Use the table below to describe the stakeholder identification process. Where the rows do not apply, provide justification in the cell in the table below."

Section 2.1.1 of the PD provided by the project proponent states, "Not applicable" for the line items 'Legal or customary tenure/access rights' and 'Stakeholder diversity and changes over time' but no explanation has been provided to justify why this section is not applicable. Further, no details and justification have been provided for the “Location of Stakeholder” and “Location of Resources”.

Please revise the PD accordingly.
Project Personnel Response: I have addressed the issues.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 15 Dated 19 July 2024
Standard Reference: vcs-project-description-template-v4.3-final.docx
Document Reference: VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx
Finding: Page 1 of the PD template, v4.3, states "Complete all sections using size 10.5, black, regular (non-italic) Arial or Franklin Gothic Book font."

Several sections in the PD provided by the project proponent do not reflect black font (e.g., sections 1.16 and 1.17 and many others).

Please revise the PD to meet the template requirements.
Project Personnel Response: I have addressed the issues.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 16 Dated 19 July 2024
Standard Reference: vcs-project-description-template-v4.3-final.docx, VM0038 v1.0
Document Reference: VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx
Finding: Section 1.3 of the PD template, v4.3, requires to include the relevant sectoral scope(s) of the project.

Section 1.3 of the PD provided by the project proponent lists sectoral scopes 2 (Energy distribution) and 7 (Transportation) for this project. However, as per the methodology, the applicable sectoral scopes are 1 (Energy) and 7 (transportation).

Please revise the PD accordingly.
Project Personnel Response: I have addressed the issues.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 17 Dated 19 July 2024
Standard Reference: vcs-project-description-template-v4.3-final.docx
Document Reference: VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx
Finding: The table in sections 1.11 and 4 of the PD template v4.3, require to include the estimated GHG emission reductions for each calendar year of the crediting period with the following date format (DD-Month-YYYY to 31-December-YYYY).

The tables in section 1.11 and 4.4 of the PD only include the year and thus do not follow the required date format. In addition, the table format in section 1.11 is not in alignment with the PD template layout.

Please revise the PD accordingly.
Project Personnel Response: I have addressed the issues.
Auditor Response: Thank you. However, the audit team notes that the table in section 4.4 of the PD still does not follow the date format requirement. Please revise the PD accordingly.
Project Personnel Response 2: Updated
Auditor Response 2: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 18 Dated 19 July 2024
Standard Reference: vcs-project-description-template-v4.3-final.docx
Document Reference: VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx
Finding: Section 1.19 (Additional information relevant to the project) in the PD template, v4.3, includes the following subsections: 1.19.1 (leakage management), 1.19.2 (commercially sensitive information) and 1.19.3 (further information).

The PD provided by the project proponent reflects section 1.20 as 'leakage management', section 1.21 as 'commercial sensitive information', and section 1.22 as 'further information'. In addition, the numbering of sections 2.3 to 2.5 and 3.5 to 3.6 does not align with the template.

Please revise the PD accordingly.
Project Personnel Response: I have addressed the issues.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C

NIR 19 Dated 19 July 2024
Standard Reference: vcs-project-description-template-v4.3-final.docx
Document Reference: VCS PD 4242 16 MAR 2023_track_24 MAY 2024.docx
Finding: Appendix 1 of the PD template, v4.3, states: “Use the table below to describe the commercially sensitive information included in the project description to be excluded in the public version.”

The project proponent has included four types of information (Ownership, Personally Identifiable Information, Response to Public Comments, and EFkwTODj,j,t,y) in Appendix 1 of the PD. However, the following items are noted:
- Section 1.21 of the PD only includes two types of commercially sensitive information (Ownership and Personally Identifiable Information)
- The responses to public comments will be included in the public version of the PD and validation report and cannot be considered commercially sensitive information.

Please revise the PD accordingly.
Project Personnel Response: I have addressed the issues.
Auditor Response: Thank you. This finding is closed.
Bearing on Material Misstatement or Conformance (M/C/NA): C