



Verification and certification report form for GS project activities (Version 04.0)

BASIC INFORMATION

Title and GS reference number of the project activity	Greentech' Emission Reductions from PET Recycling, Romania (GS ID: 5099) Date of listing: 1 st February 2017 Date of registration: 7 th December 2018
Version number and Completion date of the verification and certification report	Version 1.0 dated 28 th November 2022
Monitoring period number and duration of this monitoring period	2 nd Monitoring: 1 st February 2018 to 31 st December 2020 (both days included) Note: 1 st Monitoring (previous): 1 st January 2017 to 31 st January 2018
Version number of the monitoring report to which this report applies	Version 2.0
Crediting period of the project activity corresponding to this monitoring period	1 st January 2017 to 31 st December 2026 (10 years)
Project Developers	Greentech S.A.
Host Party	Romania
Applied methodologies and sectoral scope	Sectoral Scope 13. Waste Handling and Disposal Methodology: AMS-III.AJ. Recovery and recycling of materials from solid wastes version 6.0
Certified amount of GHG emission reductions or GHG removals for this monitoring period	168,012 tCO ₂ e
Name and GS reference number of the VVB	EPIC Sustainability Services Private Limited (E-0062) Scope of VVB: GS verification
Name, position and signature of the approver of the verification and certification report	Mr. R.B. Venkataramanaiah Director 

SECTION A. Executive summary

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EPIC Sustainability Services Private Limited (EPIC) has been contracted by Greentech S.A to undertake the second verification of the registered GS project activity titled “Greentech’ Emission Reductions from PET Recycling, Romania” (hereinafter called “the project activity”) (GS ID: 5099). The objectives of this verification are to verify and certify emission reductions reported for project activity for the monitoring period of 1st February 2018 to 31st December 2020 (first and last day included); and to verify that the data reported are complete and transparent.

The scope of the GS VVB is GS verification which includes independent assessment of the project against GS Verification requirements. This report summarizes the findings of the verification of the project, performed based on GS requirements as well as criteria given to provide for consistent project operations, monitoring and reporting. The verification team has, based on the recommendations in the GS Principles and Requirements v1.2, GS safeguarding Principles & requirements v1.2 and GHG emissions reductions & sequestration product requirements v2.2 and employed a risk-based approach in the verification, focusing on the identification of significant risks and reliability of project monitoring and generations of GS-VERs. The verification team has confirmed that applicable version of methodology (AMS.III.AJ version 6.0) was valid at the time of registration of the project under GS. EPIC has employed a risk-based approach in the verification based on the recommendations in the requirements focusing on validity of applied methodology, baseline, actual monitoring plan and actual emission reduction calculations as documented in the PDD v4.0 of the PDD and GS-Transition Annex (hereinafter referred to as PDD respectively). The verification is not meant to provide any consulting towards the client. However, the stated requests for clarifications and/or corrective actions may provide input for improvement of the project design. This report summarizes the findings of the verification of the project, performed based on GS requirements as well as criteria given to provide for consistent project operations, monitoring and reporting.

The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required to produce plastic made of virgin inputs for the production of plastic products, and consequently reducing greenhouse gases emissions. The output of the R-PET, Strap and Fiber respectively is 12,000 tons per year, 9000 tons per year and 32,400 tons per year. The project is in Buzau County, in the city of Buzau, Muntenia province, Romania.

The verification team determines the conformity of the actual project activity and its operation with the project design document. EPIC has, by means of a desk review and an on-site visit, assessed that all physical features of the proposed GS project activity proposed in the PDD are in place, and that the project participants have operated the GS project activity as per the PDD. Thus, the verification team has concluded that the project activity was implemented and operated as per PDD, and that all physical features of the project are in place.

The verification team, based on the site visit and document review, was able to conclude that the project activity has been commissioned and implemented as per the PDD. The start date of this monitoring period is 1st February 2018 considering the end date of the first monitoring period.

The monitoring report for this monitoring period is in compliance with the monitoring plan of the PDD. The project activity was registered by applying the methodology AMA.III.AJ version 6.0 and the verification was carried out in accordance with the applied methodology. It was confirmed during the site visit that the project activity during the current periodic verification is in accordance with the applicability criteria of the methodology.

It is the responsibility of EPIC to express an independent GHG verification opinion on the GHG emissions reductions and on the calculation of GHG emission reductions from the project for this monitoring period based on the reported emission reduction in the monitoring Report.

EPIC’s verification approach was based on the requirements as defined under the Gold Standard and Sustaincert. EPIC’s approach was risk-based, drawing on an understanding of the risks associated with reported GHG emissions data and the controls in place to mitigate these. The examination includes assessment of evidence relevant to the amounts and disclosures in relation to the project’s GHG emission reductions for this monitoring period.

The verification team has planned and performed the work to obtain the information and explanations that is considered necessary to provide sufficient evidence for it to give reasonable assurance that the amount of calculated GHG emission reductions for this monitoring period were fairly stated

SECTION B. Verification team, technical reviewer and approver

B.1. Verification team member

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)	Involvement in			
						Desk/document review	On-site inspection	Interviews	Verification findings
1.	Lead Auditor (upto Feb 2022)	IR	D	Siddaramu	EPIC	√	x	√	√
2.	Lead Auditor (from March 2022)	IR	TVVM	Suman	EPIC	√	x	√	√
3.	Technical Expert - Romania	ER	Tudose	Ramon	External expert of EPIC	√	x	√	√

B.2. Technical reviewer and approver of the verification and certification report

No.	Role	Type of resource	Last name	First name	Affiliation (e.g. name of central or other office of VVB or outsourced entity)
1.	Technical reviewer	IR	R	Vijayaraghavan	EPIC
2.	Approver	IR	R. B	Venkataramanaiah	EPIC

SECTION C. Application of materiality

C.1. Consideration of materiality in planning the verification

No.	Risk that could lead to material errors, omissions or misstatements	Assessment of the risk		Response to the risk in the verification plan and/or sampling plan
		Risk level	Justification	
1.	No risk	Nil	Not applicable	Proposed for complete verification of all the values indicated in the emission reduction spread sheet in documents.

C.2. Consideration of materiality in conducting the verification

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In line with Guidelines for Application of materiality in verifications, a reasonable level of assurance is defined for the verification of the project by complete verification of all the values indicated in the emission reduction spreadsheet in documents such as gas invoices, electricity meter reports, electricity invoices at the document review stage and remote auditing. There are no material errors, omissions or misstatements.

SECTION D. Means of verification

D.1. Desk/document review

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The verification was performed primarily based on the review of the monitoring report and the supporting documentation. This process included review of data and information presented to verify their completeness and review of the monitoring plan and monitoring methodology, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the QA/QC procedures, and an evaluation of data management and the QA/QC system in the context of their influence on the generation and reporting of emission reduction.

The first MR version 1.0 submitted by the project participant and additional background documents related to the emission reductions are reviewed as an initial step of the verification process. The subsequent step involved the identification of corrective action requests and clarification requests (CAR and CL) which are presented in Appendix 4 of this report. As a result of these findings, the MR is revised to MR version 2.0. A complete list of all documents and records reviewed is as attached in Appendix 3 of this report

D.2. On-site inspection

Duration of on-site inspection: 16 th December 2021 (Remote Auditing)				
No.	Activity performed on-site	Site location	Date	Team member
1.	• General information about the project. • Chronology of Events/ Implementation cycle of the project activity. • Local Stakeholder consultation processes • Legal/ Statutory Clearances and Agreements Signed • Baseline determination • Application of appropriate Methodology • Operation and maintenance Procedures • Technical details of project • Data monitoring and storage practices • Calibration and maintenance requirement of the equipment • Monitoring Methodology • Review of the implementation status of the project activity. • Review of applicability conditions of the applied GS baseline and monitoring methodology and applicable methodological tools. • Check on applicable national policies and regulations and their eventual impacts in terms of changing of the baseline scenario and baseline emissions. • Verification of the values of ex-ante determined parameters. • Review of the Monitoring plan. • Verification of Stakeholder Consultation by interviewing the stakeholders. • Verification of Sustainable Development Monitoring Plan and mitigation measures. • Verification of the scores of the Sustainable Development indicators. • Verification of Sustainable Development Assessment.	Project site	16 th December 2021	Verification team

	Verification of Sustainable Development indicators with respect to the level of risk associated with the Safeguarding Principles of the Do-No Harm Assessment (DNHA).			
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D.3. Interviews

No.	Interviewee			Date	Subject	Team member
	Last name	First name	Affiliation			
1.	Genes	Alina	Deputy Chief Executive Officer- Greentech	16 th December 2021	As above	Verification team
2.	Fometescu	Casiana	Carbon Expert- GS Consultant	16 th December 2021	As above	Verification team

D.4. Sampling approach

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No sampling approach is used for this verification scope by the verification team.

D.5. Clarification requests (CLs), corrective action requests (CARs) and forward action requests (FARs) raised

Areas of verification findings	No. of CL	No. of CAR	No. of FAR
Compliance of the monitoring report with the monitoring report form	0	0	0
Compliance of the project implementation and operation with the registered PDD	0	1 (CAR 1)	0
Post-registration changes	0	0	0
Compliance of the registered monitoring plan with the methodologies including applicable tools and standardized baselines	0	0	0
Compliance of monitoring activities with the registered monitoring plan	0	0	0
Compliance with the calibration frequency requirements for measuring instruments	0	0	0
Assessment of data and calculation of emission reductions or net removals	0	0	0
Assessment of reported sustainable development co-benefits	0	0	0
Global stakeholder consultation	0	0	0
Others (please specify)- Environmental permits	1 (CL 1)	0	0
Others (please specify)- Double counting	0	1 (CAR 2)	0
Total	1	2	0

SECTION E. Verification findings

E.1. Compliance of the monitoring report with the monitoring report form

Means of verification	The verification team has determined whether the monitoring report was completed using the valid version of the applicable monitoring report form. The verification team has checked whether all the sections of the monitoring report followed the guidelines provided in the template itself.
Findings	No CAR was raised in this section.
Conclusion	PP has used the version 1.1 of the GS MR template which is current and active one. The monitoring report has been prepared as per the instructions provided in the template. The verification team has concluded that the monitoring report was completed using the valid version of the applicable monitoring report form and is followed the guidelines given in the template itself.

E.2. Remaining forward action requests from validation and/or previous verifications

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The verification has reviewed the previous validation report and observed that there is no open issue i.e FARs was found from the validation or previous verification. EPIC has not raised a forward Action Request (FAR) during this verification process.

E.3. Compliance of the project implementation and operation with the registered project design document

Means of verification	The verification team determined the conformity of the actual project activity and its operation with the project design document. EPIC has, by means of a desk review assessed that all physical features of the proposed GS project activity proposed in the PDD are in place, and that the project participants have operated the GS project activity as per the PDD.
Findings	No CL or CAR was raised in this section.
Conclusion	The verification team has reviewed the technical specifications of major equipment. The verification team has reviewed the records that affected the operation of the power plant and accepted the same. The verification team has confirmed technical specifications of major equipments are matching with that of PDD. The verification team has confirmed the correctness and accuracy of site location, project design, envisaged installed capacities of the major equipments, processes, power requirements of the project activity. The verification team has reviewed the commissioning certificate etc.

E.4. Post-registration changes

E.4.1. Temporary deviations from the registered monitoring plan, applied methodologies or applied standardized baselines

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There is no temporary deviation from the PDD for this monitoring period.

E.4.2. Corrections

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There are no corrections in this monitoring period.

E.4.3. Change to the start date of the crediting period of the project activity

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There is no such change to the start date of the crediting period in this monitoring period.

E.4.4. Inclusion of a monitoring plan

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Not applicable.

E.4.5. Permanent changes from registered monitoring plan, or permanent deviation of monitoring from the applied methodologies, standardized baselines or other applied standards or tools

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There is no permanent deviation for this monitoring period from the PDD.

E.4.6. Changes to the project design

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There is no such change.

E.4.7. Changes specific to afforestation and reforestation project activities

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Not applicable as the project does not involve afforestation and reforestation activity.

E.5. Compliance of the registered monitoring plan with the methodology including applicable tools and standardized baselines

Means of verification	The verification team determined whether the monitoring plan indicated in the PDD is in accordance with the applied methodology (AMA.III.AJ v6.0) including applicable tools.
Findings	There is no CAR/CL/FAR raised in this section.
Conclusion	The verification team was able to confirm that the monitoring plan contained in the PDD is in accordance with the approved methodology applied by the project activity and its applicable tools. The monitoring plan of the project is in accordance with the applied methodology. The monitoring has been carried out in accordance with the monitoring plan contained in the PDD. All parameters stated in the monitoring plan and the applied methodology has been fulfilled in the current monitoring period. All parameters used for emission reductions calculation have been verified and found satisfactory. The discussion regarding each parameter has been elaborated in the further sections of this report. The monitoring plan as mentioned in the PDD is in accordance with the applied methodology. The monitoring approach for each parameter described in the PDD was found consistent in terms of unit, measurement procedures and monitoring frequency. The verification team has reviewed the line diagram and monitoring parameters mentioned in the MR are in line with the PDD.

E.6. Compliance of monitoring activities with the registered monitoring plan

E.6.1. Data and parameters fixed ex ante or at renewal of crediting period

Means of verification	The verification team has determined whether all ex-ante parameters used for emission reduction calculation stated in the monitoring plan are used appropriately as per the PDD.
Findings	There is no CAR/CL raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.6.2. Data and parameters monitored

Means of verification	The verification team has determined whether the monitoring plan has been properly implemented and followed by the PP that the monitoring has been carried out in accordance with the PDD.
Findings	There is no CAR/CL raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.6.3. Implementation of sampling plan

Means of verification	The verification assessed whether the compliance of the sampling efforts and surveys with the sampling plan in accordance with the "Standard for sampling and surveys for GS project activities and programme of activities" if the project developer had applied a sampling approach to determine data and parameters monitored.
Findings	There is no CAR/CL/FAR raised in this section.
Conclusion	The project developer did not apply sampling plan to determine data and parameters monitored during this monitoring period. The verification team has checked all the documents such as centralised production documents and centralised utility documents etc. hence sampling plan was not required. The verification team hereby confirms that it checked all the documents.

E.7. Compliance with the calibration frequency requirements for measuring instruments

Means of verification	The verification team determined whether the calibration of the measuring equipment that has an impact on the claimed emission reductions is conducted by the project developer at a frequency specified in the PDD.
Findings	There is no CAR/CL/FAR raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.8. Assessment of data and calculation of emission reductions or net removals

E.8.1. Calculation of baseline GHG emissions or baseline net GHG removals by sinks

Means of verification	The verification team assessed whether the data and calculations of baseline emission resulting from the PDD is correct. The verification team has checked whether calculations of baseline GHG emissions have been carried out in accordance with the formulae and methods described in the PDD.
Findings	One CAR (CAR 1) was raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.8.2. Calculation of project GHG emissions or actual net anthropogenic GHG removals by sinks

Means of verification	The verification team assessed whether the data and calculations of project emission resulting from the PDD is correct. The verification team has checked whether calculations of project GHG emissions have been carried out in accordance with the formulae and methods described in the PDD.
Findings	There is no CAR/CL raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.8.3. Calculation of leakage GHG emissions

Means of verification	The verification team assessed whether the data and calculations of leakage emission resulting from the PDD is correct. The verification team has checked whether calculations of leakage GHG emissions have been carried out in accordance with the formulae and methods described in the PDD.
Findings	There is no CAR/CL raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.8.4. Summary calculation of GHG emission reductions or net anthropogenic GHG removals by sinks

Means of verification	The verification team assessed whether the data and calculations of GHG emission reductions achieved resulting from the registered GS project activity. The verification team has checked whether calculations of GHG emission reduction have been carried out in accordance with the formulae and methods described in the PDD.
Findings	There is no CAR/CL raised in this section.
Conclusion	Refer Appendix 9 of this report for details

E.8.5. Comparison of actual GHG emission reductions or net anthropogenic GHG removals by sinks with estimates in registered PDD

Means of verification	The verification team has determined the ER achieved during this monitoring period with the estimated value and reason for increase if any.
Findings	There was no CAR/CL/FAR was raised in this section.
Conclusion	The actual ER achieved is more than the estimated one due to higher input raw material to the plant. Hence accepted.

E.8.6. Remarks on difference from estimated value in registered PDD

Means of verification	The verification team has determined the ER achieved during this monitoring period with the estimated value and reason for increase if any.
Findings	There was no CAR/CL/FAR was raised in this section.
Conclusion	The actual ER achieved is more than the estimated one due to higher input raw material to the plant. Hence accepted.

E.8.7. Actual GHG emission reductions or net anthropogenic GHG removals by sinks during the first commitment period and the period from 1 January 2013 onwards

Means of verification	The verification team has determined the ER achieved during second commitment period.
Findings	There was no CAR/CL/FAR was raised in this section.
Conclusion	The actual emission reductions achieved during the monitoring period is found to

	be more than the estimated value due to higher input raw material to the plant. Hence accepted. ER achieved in 2018 = 54,728 tCO₂e ER achieved in 2019 = 59,746 tCO₂e ER achieved in 2020 = 53,538 tCO₂e
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E.9. Assessment of reported sustainable development co-benefits

Means of verification	If the project participants have monitored the sustainable development co-benefits of the registered GS project activity, and requested the GS VVB to verify them, the verification team will assess whether: (a) The monitoring has been carried out in accordance with the document for monitoring sustainable development co-benefits, (b) The reported monitoring results correspond to the sustainable development co-benefits of the project activity as observed by the VVB.
Findings	There was no CAR/CL/FAR was raised in this section.
Conclusion	Appendix 9 of this report for details.

E.10. Global stakeholder consultation

Means of verification	The verification team determined whether authentic and relevant comments in the global stakeholder consultation were taken into due account and assess how the comments are resolved.
Findings	There was no CAR/CL/FAR was raised in this section.
Conclusion	As far as GS is concerned, since the project activity falls under retroactive registration, local stakeholder consultation is not required to be conducted which is in line with para VIII.b.4 of "Gold Standard requirements" version 2.2. Hence accepted by the verification team. The verification team has checked how the stakeholder feedback round process for the project is conducted by interviewing the stakeholders. The verification team has verified how the consultation prior to the submission of the request for registration was conducted by the project developer. The verification opinion of the same is detailed below. The project developer has made the initial PDD and initial GS passport available in public domain (GS website^{/3/} for 60 days (from 24th October 2017) to enable the local stakeholders to make comments. The email invitation dated 24th October 2017 was attached in English and Romanian language. The documents attached were passport, project concept note and PDD. Stakeholders were invited to comment on the project documents, project registration and grievance mechanism. The invitation was extended to 10 key stakeholders. The project developer has sent another email (dated 22nd December 2017) reminding the local stakeholders to provide their opinion. In response to the invitation, there was with no negative comment. The same was reported in the GS-Passport. The verification team interviewed local stakeholders and confirmed that local stakeholders are satisfied about the project and have do not have any negative comments. They informed the team that they welcome such projects. They do not have any grievances from the project as such and are aware of the grievance mechanism and how to contact the project developer in case of grievances. The verification team has observed that the project activity is located in inhabited areas and there is no visible impact on human activities.

SECTION F. Internal quality control

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After the completion of assessment by the verification team all the relevant documentation is submitted to a qualified, Independent Technical reviewer as part of EPIC' internal quality control system. A Technical reviewer team is appointed to review the draft final verification report (Draft FVR). The comments made by the Technical reviewer team are taken into consideration and incorporated in the final FVR. The technical reviewer team assesses whether all the reporting requirements have been fulfilled and whether all the issues raised were closed satisfactorily by the verification team with justification. The technical review process can also raise issues in this regard which is resolved further by the verification team to the satisfaction of the

technical reviewer. The technical reviewer team either accepts or rejects the report made by the verification team. The final report (after resolutions of all findings) is then submitted to the Head-operations for review and approval.

SECTION G. Verification opinion

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EPIC Sustainability Services Private Limited (EPIC) has been contracted by Greentech to undertake the second verification of the registered project activity. The objectives of this verification are to verify and certify emission reductions reported for project activity for the monitoring period of 1st February 2018 to 31st December 2020 (first and last day included); and to verify that the data reported are complete and transparent.

The verification team determines the conformity of the actual project activity and its operation with the project design document. EPIC has, by means of a desk review and an on-site visit, assessed that all physical features of the GS project activity proposed in the PDD are in place, and that the project participants have operated the GS project activity as per the PDD. Thus the verification team has concluded that the project activity was implemented and operated as per PDD, and that all physical features of the project are in place.

The verification team, based on the site visit and document review, was able to conclude that the project activity has been commissioned and implemented as per the PDD. The start date of this monitoring period is 1st February 2018 considering the end date of first verification.

The monitoring report for this monitoring period is in compliance with the monitoring plan of the PDD. The verification team was able to confirm that the monitoring plan contained in the PDD is in accordance with the approved methodology applied by the project activity, i.e. AMS.III.AJ version 6.0 and its applicable tools. It was confirmed during the site visit that the project activity during the current periodic verification is in accordance with the applicability criteria of the methodology.

The management of project participants is responsible for the preparation and reporting of GHG emissions data, and the reported GHG emission reduction on the basis set out within the project monitoring plan. The development and maintenance of records and reporting procedures in accordance with the monitoring plan, including the calculation and determination of GHG emission reduction from the project is the responsibility of the management of the project. It is the responsibility of EPIC to express an independent GHG verification opinion on the GHG emissions reductions and on the calculation of GHG emission reductions from the project for this monitoring period based on the reported emission reduction in the monitoring Report.

EPIC's verification approach was based on the requirements as defined under the Kyoto Protocol, Marrakech accord, as well as those defined by the Gold Standard and Sustaincert. EPIC's approach was risk-based, drawing on an understanding of the risks associated with reported GHG emissions data and the controls in place to mitigate these. The examination includes assessment of evidence relevant to the amounts and disclosures in relation to the project's GHG emission reductions for this monitoring period.

The verification team has planned and performed the work to obtain the information and explanations that is considered necessary to provide sufficient evidence for it to give reasonable assurance that the amount of calculated GHG emission reductions for this monitoring period were fairly stated.

The verification team has verified that the information included in the revised monitoring report is correct and that the emission reduction achieved has been determined correctly. Based on the information seen and evaluated, the verification team confirms the following:

Project title:	Greentech' Emission Reductions from PET Recycling, Romania
GS ref no:	5099
Crediting period:	Fixed; 1 st January 2017 to 31 st December 2026 (both days inclusive)
PDD	Version 4.0, dated 15 th February 2019
Monitoring report	Version 2.0 Second verification
Methodology used for	Sectoral Scope 13. Waste Handling and Disposal

verification:	Methodology: AMS-III.AJ. Recovery and recycling of materials from solid wastes version 6.0
Applicable monitoring period:	1 st February 2018 to 31 st December 2020 (first and last day included)
Emissions reductions verified:	Total ER achieved during the monitoring period =168,012 tCO₂e ER achieved in 2018 (from 1st Feb 2018 to 31st Dec 2018) = 54,728 tCO₂e ER achieved in 2019 = 59,746 tCO₂e ER achieved in 2020 = 53,538 tCO₂e

Appendix 1. Abbreviations

Abbreviations	Full texts
AAU	Assigned Amount Unit
CAR	Corrective Action Request
CDM	Clean Development Mechanism
CL	Clarification request
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CSR	Corporate Social Responsibility
DNA	Designated National Authority
DNHA	Do-No Harm Assessment
DOE	Designated Operational Entity
EFSA	European Food Safety Authority
EU-ETS	European Union Emission Trading Scheme
FAR	Forward Action Request
FVR	Final Validation Report
GHG	Greenhouse gas(es)
GWP	Global Warming Potential
ILO	International Labour Organisation
IPCC	Intergovernmental Panel on Climate Change
MP	Monitoring Plan
MR	Monitoring Report
MSW	Municipal Solid Waste
NERA	National Energy Regulatory Authority, Romania
OECD	Organisation for Economic Co-operation and Development
OHSAS	Occupational Health and Safety Assessment
PDD	Project Design Document
PET	Polyethylene terephthalate
PP	Project Participant
PPE	Personal protective equipment
RON	Romanian Currency-lew
R-PET	Recycled PET
SEAP	Sustainable Energy Action Plan
SEC	Specific Electricity Consumption
SFC	Specific Fuel Consumption
SFR	Stakeholder Feedback Round
UNFCCC	United Nations Framework Convention on Climate Change
VVS	Clean Development Mechanism Validation and Verification Standard

Appendix 2. Competence of team members and technical reviewers

The following verification team has been assigned to carry out the verification of the project.

Name	D. Siddaramu TVVM Suman	Ramon Tudose	Mr. R. Vijayaraghavan
Role	Lead Auditor	Host country expert (Romania)	Technical Reviewer team
Competence in relevant sectors	Sector 1 and 13	Sector 13	Sector 1 and 13
Responsibility	Document review, DVR preparation, DVR resolution, FVR preparation	Document review	Technical review

Dr. D. Siddaramu holds a M.Sc., Ph.D in Environmental Science, with over 16 years of experience. A qualified Clean Development Mechanism (CDM) Lead Auditor, successfully registered more than 30 projects with United Nations Framework Convention on Climate Change (UNFCCC) and Verified Carbon Standard registry (VCS) registry; well versed with both National and International legal regime. Has hands on experience in Environmental Impact Assessment (EIA) studies pertaining to different Ecosystem; monitoring, collection & analyzing environmental samples and conducting socio-economic surveys; data analysis. Conducting CDM/VCS audits, preparation of validation protocols and reports. He is qualified for technical area TS 1.2 based on CDM accreditation requirements and is qualified as lead auditor as per GS4GG EPIC accreditation.

Mr.TVVM Suman, holds M.Tech (Energy Systems) and B.Tech (Electrical & Electronics Engineering). He has 12+Years' experience in the field of Electrical Power Transmission & Distribution and Wind mill projects in India and overseas. He has technical expertise in the fields of Power Transmission & Distribution, Renewable Energy, Energy conservation, energy management, energy efficiency, demand side management, sustainable development goals, climate change and environment, low carbon economy, E-mobility etc.

Mr. Ramon Tudose has a Bachelor Degree in Business Economics from the Faculty of Business & Economics in Bucharest, and a Master in Macroeconomically Analysis and Synthesis. He has more than 20 years of experience in commercial field, from which 12 years in recycling industry. He has strong management and organizational skills, excellent project management expertise, negotiating, excellent knowledge of the industry, decisiveness and mercantile shrewdness, good numeracy skills, good attention details. He has excellent communication skills, the ability to multitasking, he is computer literate and good in English.

Mr. R. Vijayaraghavan holds BE in Mechanical Engineering, M. Tech in Energy Conservation and Management and MBA in Technology Management. He is certified as Energy Auditor by Bureau of Energy Efficiency (BEE), Government of India. He has 12 years of working experience in energy sector including validation / verification of CDM, VCS and GS projects. He has undergone extensive training on CDM validation and verification and has been qualified as Lead Auditor for sector 1 and sector 13. He has also attended quarterly webinar conducted by GSF on 7th August 2014, 23rd July 2015, 27th January 2016, 8th December 2016, 9th Feb 2017, 27th March 2017, 13th Sep 2017, 23rd Sep 2017 –recorded webinar and 13th February 2018 for eligibility for fast track procedure. He has also involved in validation and verification of GS projects as lead auditor, thus having prior experience in validating the GS projects.

Appendix 3. Documents reviewed or referenced

No.	Author	Title	References to the document	Provider
1	UNFCCC/ GSF	Validation and Verification Standard for Project activities v1.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20170502114945162/reg_stan06.pdf Project Standard for Project activities v1.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20170307130848045/reg_stan04.pdf Project Cycle Procedure for Project activities v1.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20170307130803756/pc_proc03.pdf GS Principles and Requirements v1.2 https://globalgoals.goldstandard.org/101-par-principles-requirements/ GS Safeguarding Principles and Requirements v1.2 https://globalgoals.goldstandard.org/103-par-safeguarding-principles-requirements/ GHG Emissions Reductions & Sequestration	1	Publicly available

		Product Requirements v2.0 https://globalgoals.goldstandard.org/501-pr-ghg-emissions-reductions-sequestration/ Stakeholder Consultation and engagement requirements https://globalgoals.goldstandard.org/102-par-stakeholder-consultation-requirements/ GS- Site visit and remote audit requirements and procedures https://www.goldstandard.org/project-developers/standard-documents Applicability of minimum site visit requirements by VVB https://globalgoals.goldstandard.org/ru-2021-applicability-of-minimum-site-visit-requirements-by-vvb/ COVID-Interim Measures https://globalgoals.goldstandard.org/ru-2021-covid-19-interim-measures-update/ Auditing Techniques- Template https://globalgoals.goldstandard.org/t-vvb-audit-techniques/		
2	UNFCCC	Methodology: AMS-III.AJ. Recovery and recycling of materials from solid wastes version 6.0 https://cdm.unfccc.int/methodologies/DB/GAEWN9TKQ3R_SVT5H9JCVQH6EGKUUKD	2	Publicly available
3	Greentech	Validated PDD v4.0 dated 15th February 2019 and GS-passport^{3/} v4.0 dated 15th February 2019 and corresponding ER sheet GS Transition Annex MR and ER sheet for the 1st verification MR and ER sheet corresponding to the 2nd verification (Request for issuance) GS-MR template version 1.1 https://globalgoals.goldstandard.org/t-perfcert-monitoring-report/	3	Publicly available
4	Greentech	Prefeasibility reports of R-PET, Strap and Fibre Feasibility reports of baseline and project emissions for R-PET and Strap dated 1st October 2015 Prefeasibility report for Strap Pre-feasibility report for fibre plant	4	Greentech
5	Greentech	Centralized production data for the years 2018 to 2020 and centralised utility report for the years 2018 to 2020	5	Greentech
6	UNFCCC	Tool 01: Tool for the demonstration and assessment of additionality version 7.0.0 https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-01-v7.0.0.pdf	6	Publicly available
7	UNFCCC	Standard for sampling and surveys for GS project activities and programme of activities v7.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20170509173058940/Methodology_standard05_EB94a02%28ver07.0%2C%204may17%29.pdf Guidelines for sampling and surveys for CDM project activities and programme of activities v4.0 https://cdm.unfccc.int/sunsetcms/storage/contents/stored-file-20151023152925068/Meth_GC48_%28ver04.0%29.pdf	7	Publicly available
8	Greentech	Commissioning Certificates for R-PET, Strap and Fibre plant	8	Greentech

		Process diagram		
9	National authorities	Environmental permits Fire fighters permit Construction permits Local permit Sanitary company contract EFSA approval LSC report	9	Greentech
10	Greentech	Emails sent to stakeholders for SFR	10	Greentech
11	Greentech	Lifetime of the project document	11	Greentech
12	Greentech /Contractor	Waste Management contract R.E.R Servicii Ecologice S.R.L Waste management contract signed between SC Rosal Group SA	12	Greentech
13	Greentech	Greentech company statuses	13	Greentech
14	Ministry of Economy	Ministry of Economy, Romania document (No 251812 dated 10 th July 2017) for first of its kind –R-PET Ministry of Economy, Romania document (No 221577 dated 8 th August 2018) for first of its kind –Fibre	14	Greentech
15	Retailers	Agreement with retailers for sale of recycled plastic (for avoiding double counting)	15	Greentech
16	PCI PET Packaging, Resin & Recycling Ltd	National demand for virgin PET for various Europe countries	16	Greentech
17	Suppliers	Technical specifications of R-PET, Strap and Fibre	17	Greentech
18	OEKO-TEX	Authorisation certificate by OEKO-TEX for the products complying the quality set by Standard 100, validity upto 31 st January 2018	18	Greentech
19	Greentech	Investment approval for R-PET by Greenfiber (No 08 dated 27 th June 2012 Investment approval for R-PET by Greenfiber (No 11 dated 28 th September 2012) Investment approval for Strap by Greentech (No 7 dated 1 st September 2015)	19	Greentech
20	Greenfiber International	Pre-sale agreement of R-PET between Greenfiber International (promissory seller) and Technologie PET SRL (promissory buyer) dated 23 rd August 2012	20	Greentech
21	Greenfiber International	Final sale agreement for R-PET signed between SC ESOX Prodimpex SRL, Romania and Greenfiber (No 8019 dated 19 th October 2012)	21	Greentech
22	UNFCCC	Glossary of CDM terms v9.1 https://cdm.unfccc.int/Reference/Guidclarif/glos_CDM.pdf	22	Publicly available
23	Greentech	Sale agreement for R-PET line 2 dated 18 th July 2012	23	Greentech
24	Greentech	Sale agreement for R-PET line 3 dated 7 th November 2012	24	Greentech
25	Greenfiber	Executive framework contract for construction of site work place for R-PET signed between Greenfiber and SC Betomax SRL (No 54 dated 6 th March 2013).	25	Greentech
26	Greentech	Sale agreement for R-PET between Greenfiber (seller) and Greentech (buyer) (No 160 dated 18 th August 2014	26	Greentech
27	Greentech	Lease agreement for R-PET between	27	Greentech

		Greenfiber (seller) and Greentech (buyer) for land space dated 18 th August 2014. (No 161 dated 18 th August 2014).		
28	Greentech	Contract of sale and delivery of Extrusion line for production of strapping tape between Greentech and Reimotec Maschinen and Anlagenbau GmbH (supplier) (No 6283 dated 17 th September 2015)	28	Greentech
29	Greentech	Sale agreement for Strap between Greenfiber (seller) and Greentech (buyer) (No 7779 dated 15 th January 2016)	29	Greentech
30	Greentech	Construction refurbish contract for Strap signed for between Greentech and Ness Project Europe SRL (No 738 dated 14 th July 2016)	30	Greentech
31	Greenfiber	Sale agreement between Greenfiber and Jiangyin Desel Environmental Protection Equipments Co Ltd (Contract no: GF-DS-160728 dated 28 th July 2016)	31	Greentech
32	Greenfiber	Sale agreement between Greenfiber and Rofep SA dated 28 th August 2016 for land and building	32	Greentech
33	Greentech	Investment decision on 9 th July 2012	33	Greentech
34	Greentech	Internal note regarding project taken by the project developer dated 3 rd September 2012 Internal email dated 20 th August 2013	34	Greentech
35	Greentech	A report on carbon revenues and expenditures prepared by the project developer dated 15 th September 2013	35	Greentech
36	Greentech and Carbon Expert/ Mr. Solea Mihai	CDM consultancy agreement signed between Greentech and CDM consultancy (Carbon Expert dated 18 th November 2013 and Mr. Solea Mihai dated 1 st February 2017)	36	Greentech
37	Greentech	Monthly CDM related documents	37	Greentech
38	Greentech	Letter to GS to open an Markit account Markit/ Greentech correspondence	38	Greentech
39	Environment Ministry	Official letter from Environment Ministry, Romania to Greentech (no. 35036 from 25 th January 2018) for confirming AAU units	39	Greentech
40	UNFCCC	Tool 23 "Additionality of first-of-its-kind project activities" version 3.0 https://cdm.unfccc.int/methodologies/PAmethodologies/tools/am-tool-23-v1.pdf	40	Publicly available
41	Greentech	Calibration certificate dated 20 th June 2016, 5 th February 2018. Metrological checking report	41	Greentech
42	SEAP	Emission factors for electricity consumed national and European - technical annex to the SEAP template instructions" www.eumayors.eu/IMG/pdf/technical_annex_en.pdf www.anpm.ro ; www.mmediu.ro chrome-extension://oemmnndcblldboiebfnladdacbfmadadm/http://www.soglasheniemerov.eu/IMG/pdf/technical_annex_ro.pdf chrome-extension://oemmnndcblldboiebfnladdacbfmadadm/http://www.mmediu.ro/app/webroot/uploads/files/2014-03-18_Lista_valorilor_nationale_FE_PCN-2014.pdf	42	SEAP
43	RWE/NERA	Energy purchase contract dated 5 th November 2015 for RWE Measurement code approved through order no. 17/2002 issued by National Energy Regulatory Authority Energy purchase contract dated 24 th November 2017 between Greentech and Energy Distribution Services SRL (power	43	Greentech

		supplier)		
44	RWE/Energy Distribution services	Monthly invoices for the years 2016, 2017 and 2018	44	Greentech
45	Engie Romania	Fuel purchase contract dated 22 nd July 2016 and its amendment (dated 30 th September 2016, 30 th December 2016, 27 th February 2017) between Engie Romania SA (Seller) and Greentech Fuel purchase contract and its amendment between CEZ Vanzare S.A (Seller) and Greentech dated 11 th May 2017	45	Greentech
46	ILO	International conventions for the protection of Human rights and Fundamental freedoms http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:14467954220003:::P11200_INSTRUMENT_SORT:3 United Nations Declaration on the Rights of Indigenous Peoples (61/295) dated 13 th December 2007 https://en.wikipedia.org/wiki/Declaration_on_the_Rights_of_Indigenous_Peoples	46	Publicly available
47	Greentech	Approval of buying the private land for fiber plant dated 12 th August 2016	47	Greentech
48	ILO	Article 1 of the International Covenant on economic, Social and Cultural Rights and Covenant on 27 th June 1968 and ratified on 9 th December 1974 https://en.wikipedia.org/wiki/International_Covenant_on_Economic,_Social_and_Cultural_Rights	48	Greentech
49	Greentech	Staff contracts and staff records	49	Greentech
50	National authorities	United Nations Convention Against Corruption dated 2 nd November 2004 https://treaties.un.org/Pages/ViewDetails.aspx?src=IND&mtdsq_no=XVIII-14&chapter=18&clang=en https://www.google.co.in/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&uact=8&ved=0ahUKewjgpbnhqZHbAhUKOo8KHWS0At4QFggtMAE&url=https%3A%2F%2Fwww.unodc.org%2Fdocuments%2Fireaties%2FUNCAC%2FWorkingGroups%2FImplementationReviewGroup%2F2-6June2014%2FPanelPresentations%2FRomania_Presentation_on_whistleblowers.pdf&usq=AOvVaw1q6eyhIQUK_cPYdQ9HVy6v	50	Greentech
51	National authorities	Air quality tests and legislation for air quality Water quality tests and its legislation Noise tests and its legislation	51	Greentech
52	Greentech	Training records	52	Greentech
53	Eurostat	Eurostat document to prove surplus waster material available in Romania https://ec.europa.eu/eurostat/web/environment/waste	53	Greentech
54	Greentech and Partners	Agreements signed with various partners (statement on no double counting)	54	Greentech
55	Greentech	Final sale agreement for R-PET signed between SC ESOX Prodimpex SRL, Romania and Greenfiber (No 8019 dated 19 th October 2012) Commissioning certificate of line 1 dated 28 th December 2012 Commissioning certificate of line 2 dated 25 th March 2013 Commissioning certificate of line 3 dated 4 th July 2013 Final commissioning certificate dated 1 st Oct 2014	55	Greentech
56	Ministry	Environmental authorization letters from Ministerul Mediului Apelor Si Padurilor Agentia Nationala pentru Protectia Mediului	56	Greentech
57	Greentech	National demand for virgin PET for various Europe countries	57	Greentech
58	SEAP	Emission factors for electricity consumed national and European - technical annex to the	58	Greentech

		SEAP template instructions” www.eumayors.eu/IMG/pdf/technical_annex_en.pdf		
59	Greentech and RWE	Energy purchase contract dated 5 th November 2015 between Greentech and RWE (power supplier). M Measurement code approved through order no. 17/2002 issued by National Energy Regulatory Authority (NERA). Addendums/amendments (dated 27 th November 2015, 1 st January 2017, 1 st March 2017 & dated 1 st August 2017) (valid for the current monitoring period)	59	Greentech
60	Greentech and Energy Distribution Services SRL	Energy purchase contract dated 24 th November 2017 between Greentech and Energy Distribution Services SRL (power supplier)	60	Greentech
61	Greentech and electricity supplier	Lista cu documentele care atesta plata energiei electrice	61	Greentech
62	Fuel supplier	EE-GN-2018 Cantitati facturate” or centralized utility consumption data for NG, diesel, Gasoline for the years 2018 to 2020	62	Greentech
63	Engie Romania SA CEZ Vanzare S.A	Fuel-NG purchase contract dated 22 nd July 2016 and its amendment (dated 30 th September 2016, 30 th December 2016, 27 th February 2017) between Engie Romania SA (Seller) and Greentech Fuel purchase contract and its amendment between CEZ Vanzare S.A (Seller) and Greentech dated 11 th May 2017	63	Greentech
64	Greentech	Intrinsic viscosity determination requests	64	Greentech
65	Greentech	Testing method for determining Intrinsic viscosity as per ASTM D 4603 “Standard test method for determining Viscosity of Polyethylene Terephthalate”	65	Greentech
66	ILO	ILO website	66	Greentech
67	Greentech	Contracts of sample employees	67	Greentech
68	Greentech	HR employment records- SDG3_1_2017-2020 for the years 2018 to 2020	68	Greentech
69	Greentech	Report of HR and compliance manager dated 1 st Nov 2021	69	Greentech
70	Greentech	PR department records for awareness program-SDG 4_1_2018 to 2020	70	Greentech
71	Greentech	PR department records-SDG4_2_2018 to 2020	71	Greentech
72	Greentech	HR employment records-SDG5_1,2,3,4_2018-2020	72	Greentech
73	Greentech	HR employment records-SDG 8_1,4_2018 to 2020 for the years 2018 to 2020	73	Greentech
74	Greentech	Training reports from operational department for the years 2018 to 2020 -SDG8 1,2,3_2018 to 2020	74	Greentech
75	Greentech	Employees’ feedback book	75	Greentech
76	Greentech	Payroll records and Excel document SDG8 - HR department	76	Greentech
77	Greentech	HR employment records for SDG 9	77	Greentech
78	Greentech	internal financial document SDG10_2018 to 202	78	Greentech

79	Greentech	internal reports communication campaigns prepared by PR department	79	Greentech
80	Ministry	Statement by "Ministerul Mediului Apelor Si Padurilor Agentia Nationala pentru Protectia Mediului" dated 3 rd December 2021	80	Greentech
81	Local Ministry	Resolved Litigations	81	Greentech

Appendix 4. Clarification requests, corrective action requests and forward action requests

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

FAR ID	xx	Section no.	-	Date: 26/12/2021
Description of FAR				
No FAR raised				
Project participant response				Date: 22/04/2022
-				
Documentation provided by project participant				
-				
VVB assessment				Date: 28/11/2022
-				

Table 2. CL from this verification

CL ID	1	Section no.	-	Date: 26/12/2021
Description of CL				
Please send Environment Authorisation no. 233/27.10.2014 and other approvals.				
Project participant response				Date: 22/04/2022
Sent herewith.				
Documentation provided by project participant				
VVB assessment				Date: 28/11/2022
The verification team has reviewed the Environment Authorisation and accepted the same.				

Table 3. CAR from this verification

CAR ID	1	Section no.	-	Date: 26/12/2021
Description of CAR				
Please describe the process for R-PET, strap and Fibre briefly in the MR.				
Project participant response				Date: 22/04/2022
Revised MR is sent herewith				
Documentation provided by project participant				
Final MR ^{/3/}				
VVB assessment				Date: 28/11/2022
The verification team assessed the MR and now detailed process diagram is provided in the MR.				

CAR ID	2	Section no.	-	Date: 26/12/2021
Description of CAR				
Please provide confirmation that there is no double counting possible as Romania falling under Annex I country.				
Project participant response				Date: 22/04/2022
Sent herewith				
Documentation provided by project participant				
-				

VVB assessment	Date: 28/11/2022
The verification team reviewed the Official letter from Environment Ministry, Romania to Greentech (no. 35036 from 25th January 2018) for confirming AAU units. The Ministry confirmed the fact that there are no AAUs in the national account, and therefore there is no double counting once GS-VERs are issued. As far as GS is concerned, since the project activity falls under retroactive registration, local stakeholder consultation is not required to be conducted which is in line with para VIII.b.4 of “Gold Standard requirements” ^{/1/} version 2.2. Hence accepted by the verification team.	

Table 4. FAR from this verification

FAR ID	xx	Section No.		Date: 26/12/2021
Description of FAR				
No FAR was raised				
Project participant response				Date: 22/04/2022
-				
Documentation provided by project participant				
-				
VVB assessment				Date: 28/11/2022
-				

Appendix 5: Gold Standard for the Global goals Principles and requirements v1.2

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
1. EFFECTIVE DATE, SCOPE AND APPLICABILITY 1.1 EFFECTIVE DATE 1.1.1 Gold Standard for the Global Goals is effective for all projects seeking Gold Standard Certification as of 24th October 2019. For projects applying previous versions of Gold Standard please refer to the Transition Requirements.	The project has applied Gold Standard for the Global goals Principles and requirements v1.2. Hence accepted. The project developer has applied for verification under GS4GG requirements.
1.2 SCOPE 1.2.1 The Principles & Requirements set out in this document are applicable to all Project Developers and the Projects or Programmes* for which Gold Standard Certification is sought. It also represents the Requirements against which Gold Standard Validation and Verification Bodies (hereafter VVBs) shall Validate or Verify the Project, in conjunction with the Validation & Verification Body Requirements and any applicable Conformity Criteria. <i>*Note that for brevity, the standard refers to Projects throughout the text; this may be read as Projects, Programmes or interventions unless explicitly stated.</i>	The scope of the work is verification of performance certification of the project. The project developer has satisfied all the requirements of this Gold Standard for the Global goals Principles and requirements v1.2.
1.2.2 The Requirements shall be applied as per the relevant sections contained within this document and those associated or referenced.	The scope of the work is verification of opinion of performance certification of the project. Hence requirements pertaining to verification of performance certification applies to the project.
1.2.3 From time to time Gold Standard may issue updates, changes, clarifications or corrections to the Requirements. These shall be published to the Gold Standard Website. Gold Standard provides notice of all such changes and specific dates for implementation and applicability. It is the responsibility of the Project Developer to	The project developer has applied all the latest version of the GS requirements (v1.2) and its associated requirements. Hence accepted.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
remain up to date and to apply all such updates as required for its Project by checking the rule updates section in the Gold Standard Website, regardless of whether a notification of change has been received.	
1.2.4 Stakeholders may submit suggested updates, edits, changes or additions to Gold Standard for the Global Goals by sending an email to help@goldstandard.org. Such requests shall be considered as per the Standards Setting Procedure. Gold Standard reserves the right to accept or reject such submissions at its own discretion.	This is not relevant to the scope of the project.
1.2.5 In some circumstances Gold Standard allows modules or elements from other, partner or endorsed Standards (for example Fairtrade, FSC, CDM) to be considered as evidence that may be used to demonstrate conformity to certain Gold Standard Requirements. In such cases the Gold Standard Requirements still apply but, to help streamline processes and for practicality, shared evidence may be provided.	The project developer has applied only GS requirements. The project developer has applied AMS.III.AJ v6.0 for emission reduction calculation. Additionality assessment is not required for performance certification.
1.2.6 The Gold Standard rules are interpreted in accordance with the Standard's core principles of fairness, reliability, conservativeness and pragmatism.	The verification team has also interpreted the Gold Standard rules in accordance with the core principles of fairness, reliability, conservativeness and pragmatism.
1.3 APPLICABILITY	The project has applied Gold Standard for the Global goals Principles and requirements v1.2. Hence accepted.
1.3.1 All Projects shall apply the Principles & Requirements and any associated documents.	
1.3.2 All Projects shall also apply the Activity Requirements related to the project type – unless stated otherwise. If no Activity Requirements exist for the proposed project type, then the Requirements shall be as per this document.	There is no activity requirements for this kind of projects.
1.3.3 In addition to 1.3.1 and 1.3.2, Projects that seek issuance of Gold Standard Certified Impact Statements or Products shall also follow the applicable Gold Standard Approved Impact Quantification Methodology and related Product Requirements.	The project developer has applied CDM approved AMS.III.AJ v6.0 for emission reduction calculation. PP did not follow the applicable Gold Standard Approved Impact Quantification Methodology. The project has satisfied "GHG emissions reduction & sequestration product requirements" v2.0 effective 1 st April 2021. The verification opinion of the same is detailed in Appendix 6 of this report.
2. CERTIFICATION TYPES This section provides an overview of the types of Gold Standard Certification outcomes. It should be read in conjunction with the Claims Guidelines which provides further guidance as to the application and communication around Gold Standard Project and Impact Certification.	The project has applied for GS performance certification. The verification opinion of the Claims Guidelines is detailed in Appendix 7 of this report.
2.1 GOLD STANDARD CERTIFIED PROJECT DESIGN	
2.1.1 Gold Standard Certified Project Design status is achieved by successfully undergoing Validation and Design Review (Design Certification), which means: (a) The project design and planning has met Gold Standard for Global Goals Requirements, including Safeguarding Principles, Stakeholder Consultation and Engagement, and Sustainable Development	The project is undergoing project performance certification. The scope of the EPIC's verification process involves how the project design is implemented and how actual project design implementation is meeting Gold Standard for Global Goals Requirements, including Safeguarding Principles, Stakeholder Consultation and Engagement, and Sustainable Development Goals (SDG) requirements. The project developer has developed a compliant Monitoring Plan used during the crediting

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
Goals (SDG) requirements and has developed a compliant Monitoring Plan.	period.
(b) The project design, monitoring plan and ex-ante impact assessment have been validated by an accredited, approved third party VVB. (c) Following this, the project has been reviewed by Gold Standard and is subject to an over-arching independent review by the Gold Standard Technical Advisory Committee (TAC) and NGO Supporters. (d) It does not mean or imply that any impacts have been realised or will be realised or have been verified by a VVB or certified by Gold Standard. (e) To certify that impacts have been realised, a project shall undergo Performance Certification.	EPIC has been accredited by GS for verification of projects undergoing project certification status. EPIC accredited for verification of Sector 13 projects. https://www.goldstandard.org/resources/approved-auditors
2.2 GOLD STANDARD CERTIFIED PROJECT 2.2.1 Gold Standard Certified Project status is achieved by successfully undergoing Verification and performance review (Performance Certification), which means: (a) The project has followed a Monitoring Plan approved at the time of Design Certification and has submitted Monitoring Report for Verification. (b) The project and its Certified SDG Impacts have been validated and verified as required by an accredited, approved third party VVB. (c) Following this, the project has been reviewed by Gold Standard and is subject to an over-arching independent review by the Gold Standard Technical Advisory Committee (TAC) and NGO Supporters. (d) Any Certified SDG Impacts stated to have been achieved are real. (e) A project may be issued Certified Impact Statements and Products such as Gold Standard Verified Emission Reductions (VERs). This is subject to successful Performance Certification of the Project's conformity to applicable Gold Standard Impact Quantification Methodology and Product Requirements. (f) The Project is also able to promote its claims in accordance with the Claims Guidelines.	The project is undergoing project certification status only. The scope of the EPIC's verification process involves how the project design is implemented and how the actual design is meeting Gold Standard for Global Goals Requirements.
2.2.2 All projects from Listed status and beyond, including Gold Standard Certified Impact Statements or Products are captured on the Gold Standard Impact Registry and are publicly and transparently available to all to review.	The project was listed in the GS website.
2.3 STACKING 2.3.1 The Project Developer may potentially pursue any number and combination of Certified Impact Statements or Products, provided that: (a) All Requirements in this document and in the	The project has applied CDM approved AMS.III.AJ v6.0 for emission reduction calculation. PP did not follow the applicable Gold Standard Approved Impact Quantification Methodology. The project has satisfied "GHG emissions reduction &

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
applicable Gold Standard approved Methodology and/or Product Requirements are fully met.	sequestration product requirements"v2.0 effective 1 st April 2021. The verification opinion of the same is detailed in Appendix 6 of this report
(b) The Methodology and/or Product Requirements do not stipulate that the issuance of a given combination of Impact Statements and Products is ineligible under Gold Standard. Such details are confirmed within the specific guidelines, Impact Quantification Methodologies or Product Requirements.	Since the applied methodology and/or Product Requirements did not stipulate that the issuance of a given combination of Impact Statements and Products is ineligible under Gold Standard, the verification team has accepted.
(c) All necessary legal terms and conditions are fully executed and complied with. It is noted that certain Product Requirements may impose particular legal requirements/come with Product-specific terms and conditions and other legal documents, that shall be completed.	The project has satisfied "GHG emissions reduction & sequestration product requirements" v2.0 effective 1 st April 2021. The verification opinion of the same is detailed in Appendix 6 of this report. All necessary legal terms and conditions are fully executed and complied with by the project.
2.3.2 Project Developers and funders/buyers of Impact Statements and Products shall adhere to the Claims Guidelines as appropriate to the status of the Project. This defines and directs the use of claims made in relation to Gold Standard Certification.	The project has applied for GS design certification/ Impact certification. The verification opinion of the GS Claims Guidelines is detailed in Appendix 7 of this report.
2.3.3 It is possible to change the project design after Design Certification to include more Gold Standard Certified Impact Statements or Products as part of the Project (Annex A). However, Impact Statements or Products for previously issued monitoring periods cannot be retroactively issued, unless stated otherwise in Activity or Product Requirements.	The scope of the verification involves performance certification only and there is no project design change. Hence this is not applicable and requirements of Annex A of Gold Standard for the Global goals Principles and requirements v1.2.
3. GENERAL ELIGIBILITY CRITERIA 3.1.1 The following General Eligibility Criteria applies to all projects seeking Gold Standard Certification: (a) Types of Project: Eligible projects shall include physical action/implementation on the ground. Pre-identified eligible project types are identified in the Eligibility Principles and Requirements section.	The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required to produce plastic made of virgin inputs for the production of plastic products, and consequently reducing greenhouse gases emissions. The output of the R-PET, Strap and Fiber respectively is 12,000 tons per year, 9000 tons per year and 32,400 tons per year. The project is in Buzau County, in the city of Buzau, Muntenia province, Romania. The verification opinion of the eligibility is detailed in the Eligibility Principles and Requirements section below.
(b) Location of Project: Projects may be located in any part of the world.	The project is located in Romania.
(c) Project Area, Project Boundary and Scale: The Project Area and Project Boundary shall be defined. Projects may be developed at any scale although certain rules, requirements and limitations may apply under specific Activity Requirements, Impact Quantification Methodologies and Products Requirements. In order to avoid double counting the Project shall not be included in any other voluntary or compliance standards programme unless approved by Gold Standard (for example through dual certification).	The project boundary consists the project boundary includes the physical geographical sites of: (a) Waste collection sites (e.g. door-to-door collection); (b) The recycling facility; (c) Processing/manufacturing facility; (d) Virgin material production; (e) MSW disposal site or treatment plant in the baseline scenario Since the annual reduction of the project is less than 60,000 tCO ₂ e/year, hence considered as small scale project. The project is not part of any project already registered or undergoing validation. The project is applied for performance certification from gold standard only. Hence there is no double counting.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
Also, if the Project Area overlaps with that of another Gold Standard or other voluntary or compliance standard programme of a similar nature, the project shall demonstrate that there is no double counting of impacts at design and performance certification (for example use of similar technology or practices through which the potential arises for double counting or mis-estimation of impacts amongst projects).	

Gold Standard for the Global goals Principles and requirements v1.2	Verification opinion											
(d) Host Country Requirements: Projects shall be in compliance with applicable Host Country's legal, environmental, ecological and social regulations.	The project is complying with the following legislation. Legislation referred											
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Gold Standard for the Global goals Principles and requirements v1.2	Verification opinion
(e) Contact Details: As part of the Project Documentation the Project Developer shall provide (i) name and (ii) contact details of all Project Participants; AND in case of an organisation (iii) the legal registration details and (iv) documentation by the governing jurisdiction that proves that the entity is in good standing (defined as being a legal or other appropriate entity registered in or allowed to operate within the required jurisdiction and with no evidence of insolvency or legal/criminal notices placed against it or any of its Directors). Gold Standard retains the right (at its own discretion) to refuse use of the Standard where reputational concerns are highlighted.	The verification team has reviewed the final MR^{2/} and accepted that all details are given in the MR are correct.
(f) Legal Ownership: Full and uncontested legal ownership of any Products that are generated under Gold Standard Certification, (for example carbon credits) shall be demonstrated. Where such ownership is transferred from project beneficiaries this must be demonstrated transparently and with full, prior and informed consent (FPIC). Note that for certain Project types there is a requirement for full and uncontested legal land title/tenure to be demonstrated. These are contained within specific Activity or Product Requirements. All projects shall immediately report to Gold Standard any land title/tenure disputes arising.	Greentech owns the project and responsibility and carbon credit lies with the project developer only. During the remote auditing, the verification team has interviewed with local stakeholders and there was no dispute during land acquisition process. The verification team has reviewed the cover letter.
(g) Other Rights: As well as legal title and ownership, the Project Developer shall also demonstrate where required uncontested legal rights and/or permissions concerning changes in use of other resources required to service the Project (for example, access rights, water rights etc.). Any known disputes or contested rights must be declared immediately to Gold Standard by the Project Developer and resolved prior to further project implementation in affected areas.	Greentech owns the project and responsibility and carbon credit lies with the project developer only. There is no land disputes between the project developer and the local stakeholders.
(h) Official Development Assistance (ODA) Declaration: All Project Developers applying for project activities located in a country named by the OECD Development Assistance Committee's ODA recipient list and seeking Gold Standard Certification for carbon credits shall declare the Official Development Assistance (ODA) support. The Project Developer shall follow the GHG Emissions Reduction & Sequestration Product Requirements and submit the declaration at the time of Design Certification. http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC-List-of-ODA-Recipients-for-reporting-2018-and-2019-flows.pdf http://www.oecd.org/dac/financing-sustainable-development/development-finance-standards/DAC-List-of-ODA-Recipients-for-reporting-2020-flows.pdf	There is no ODA involved for this project.
4. ELIGIBILITY PRINCIPLES AND REQUIREMENTS 4.1.1 In order to achieve Certification with Gold	The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required to produce plastic made of virgin inputs for the

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
Standard, all Projects shall contribute to the Vision and Mission of Gold Standard, applied specifically through the following Eligibility Principles and Requirements. Principle 1: Contribution to Climate Security & Sustainable Development Projects shall be of a type pre-identified as eligible or shall submit to Gold Standard for approval of eligibility. • Projects shall define their Baseline Scenario and Project Scenario. • Projects shall contribute positively to Climate Security & Sustainable Development. These positive impacts are considered against the Sustainable Development Goals (SDGs).	production of plastic products, and consequently reducing greenhouse gases emissions. The output of the R-PET, Strap and Fiber respectively is 12,000 tons per year, 9000 tons per year and 32,400 tons per year. The project is in Buzau County, in the city of Buzau, Muntenia province, Romania. The baseline scenario includes emissions associated with energy consumption for the production of plastic pellets from virgin plastic materials. Project contributes positively to Climate Security & Sustainable Development. SDGs applied by the project are 1. SDG 3- Good Health & Well Being 2. SDG 4- SDG4 Quality Education 3. SDG 5-Gender Equality 4. SDG 7- Affordable and Clean Energy 5. SDG 8- Decent work & Economic Growth 6. SDG 9- Industry, Innovation & Infrastructure 7. SDG 10- Reduce Inequalities 8. SDG 11- Sustainable Cities & Communities 9. SDG 12- Responsible Consumption & Production 10.SDG13- Climate action The verification opinion of the SDG impacts is detailed in Appendix 9 of this report.
4.1.2 By successfully following these requirements and procedures: (a) The Project is demonstrated to either be of an eligible type under Gold Standard for the Global Goals or has sought and obtained approval from Gold Standard to proceed as a new project type. (b) The Project demonstrates its proposed contribution to the Sustainable Development Goals, meaning at least an impact on SDG 13 plus two other SDGs. (c) The Project includes the above points (a & b) in its Project Documentation, including the Monitoring & Reporting Plan.	The Project is demonstrated (as above) to be of an eligible type under Gold Standard for the Global Goals The Project demonstrates its proposed contribution to the Sustainable Development Goals, meaning at least an impact on SDG 13 plus two other SDGs. The PDD includes the above two points in the Monitoring & Reporting Plan.
(a) ELIGIBLE PROJECT TYPES 4.1.3 A Project type is automatically eligible for Gold Standard Certification if there are Gold Standard approved Activity Requirements and/or Impact Quantification Methodologies associated with it or it's referenced in the Gold Standard Product Requirements. These are published to the Gold Standard website and shall be followed where provided for a given Project type.	The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required to produce plastic made of virgin inputs for the production of plastic products, and consequently reducing greenhouse gases emissions. The output of the R-PET, Strap and Fiber respectively is 12,000 tons per year, 9000 tons per year and 32,400 tons per year. The project is in Buzau County, in the city of Buzau, Muntenia province, Romania. The verification team has reviewed the process diagram and confirmed the same. The project is automatically eligible for Gold Standard Certification.
4.1.4 For Project types that are not automatically eligible, a Project Developer may submit to Gold	Standard Certification, this is not relevant.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
Standard for approval. This shall be done, at a minimum, as part of the Preliminary Review, though it is recommended to engage with Gold Standard earlier to establish the criteria and requirements for approval.	
4.1.5 Project types applying for Gold Standard approval are referred to the Gold Standard Vision and Mission. The Project Developer shall demonstrate how the Project would contribute to these and how the Gold Standard for the Global Goals Requirements would be met in their application for approval.	Since the project is automatically eligible for Gold Standard Certification, this is not relevant.
4.1.6 In reviewing a new Project type for approval, Gold Standard may establish new Requirements to be met by the Project in order to achieve Design Certification and ongoing Certified Project status. Where required, Gold Standard shall engage expert peer reviewers to establish these requirements, at the Project Developer's expense.	Since the project is automatically eligible for Gold Standard Certification, this is not relevant.
4.1.7 Gold Standard does not support Project types associated with geo-engineering or energy generated from fossil fuel or nuclear, fossil fuel switch, or any project that supports, enhances or prolongs such energy generation. In certain cases, concerning energy efficiency involving fossil fuels (<i>for example, LPG stoves</i>), an exception is made and captured in the relevant Activity Requirements, Approved Methodology and/or Product Requirements.	The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required to produce plastic made of virgin inputs for the production of plastic products, and consequently reducing greenhouse gases emissions. The output of the R-PET, Strap and Fiber respectively is 12,000 tons per year, 9000 tons per year and 32,400 tons per year. The project is in Buzau County, in the city of Buzau, Muntenia province, Romania. The baseline scenario includes emissions associated with energy consumption for the production of plastic pellets from virgin plastic materials. Hence accepted.
(b) BASELINE AND PROJECT SCENARIOS 4.1.8 The Project shall define both the Baseline and Project Scenarios. These are defined as follows: (a) Baseline Scenario: The Baseline Scenario is defined as the reasonable, conservative scenario that would exist in the absence of the project. While setting the Baseline Scenario, the Project Developer shall consider the relevant applicable legislation and how effectively these are enforced. (b) Project Scenario: The Project Scenario is defined as the scenario that will exist once the Project is implemented and operational. Note that while not defined as a scenario, a consideration of the implementation and decommissioning phases (where relevant) of the project is also an important requirement within the Safeguarding Principles and Stakeholder Consultation and Engagement procedures.	The baseline scenario includes emissions associated with energy consumption for the production of plastic pellets from virgin plastic materials. Hence accepted.
4.1.9 The defined Baseline and Project Scenarios shall be included in the project documentation and used to inform the other Principles outlined in this Section.	The project developer mentioned the baseline scenario and project scenario in the registered PDD.
4.1.10 Certain Impact Quantification methodologies allow projects to account Suppressed Demand scenario when establishing a	The project applied CDM small scale methodology AMS.III. AJ v6.0. Hence the suppressed demand concept does not apply for this small scale project. The

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
baseline. In such cases, the application of Suppressed Demand baseline is limited to Small Scale Projects (as defined in the relevant Activity Requirements, Product Requirements and/or Methodology). Where a Suppressed Demand baseline is applied, it is not possible to 'stack' Gold Standard Certified Impact Statements or Products as the definition of baseline may be contradictory.	verification opinion on requirements of AMS.III.AJ is detailed in Appendix 9 of this report. Hence the project can stack Gold Standard Certified Impact Statements or Products.
4.1.11 For Projects seeking Certified Impact Statements and/or Products, Gold Standard rules allow for the consideration of several potential design scenarios in the project documentation, as long as all aspects of each potential scenario are discussed in a satisfactory way. For example, additionality shall be demonstrated for each one of the potential scenarios, and stakeholder inputs must be gathered for each potential scenario. Other relevant aspects include the scale of the project, the validity/applicability of the applied methodology, and the assessment of sustainable development criteria including Safeguarding principles assessment. All potential scenarios must be Validated by the VVB and the actual scenario must be chosen before the first Verification.	The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required to produce plastic made of virgin inputs for the production of plastic products, and consequently reducing greenhouse gases emissions. The output of the R-PET, Strap and Fiber respectively is 12,000 tons per year, 9000 tons per year and 32,400 tons per year. The project is in Buzau County, in the city of Buzau, Muntenia province, Romania. The additionality, stakeholder consultation and other aspects like the scale of the project, the validity/applicability of the applied methodology, and the assessment of sustainable development criteria including Safeguarding principles assessment are based on this project scenario only.
(c) CONTRIBUTION TO CLIMATE SECURITY & SUSTAINABLE DEVELOPMENT 4.1.12 All Projects shall demonstrate a clear, direct contribution to sustainable development, defined as making demonstrable, positive impacts on at least three Sustainable Development Goals (SDGs), one of which must be SDG 13 (defined herein as Emissions Reductions or Removals and/or Adaptation to climate change). These are referred to as SDG Impacts.	Project contributes positively to Climate Security & Sustainable Development. SDGs applied by the project are 1. SDG 3- Good Health & Well Being 2. SDG 4- SDG4 Quality Education 3. SDG 5-Gender Equality 4. SDG 7- Affordable and Clean Energy 5. SDG 8- Decent work & Economic Growth 6. SDG 9- Industry, Innovation & Infrastructure 7. SDG 10- Reduce Inequalities 8. SDG 11- Sustainable Cities & Communities 9. SDG 12- Responsible Consumption & Production 10.SDG13- Climate action The verification opinion of the SDG impacts is detailed in Appendix 9 of this report.
4.1.13 SDG Impacts shall be a primary effect – an intentional, direct effect of the project and shall not be 'one off' or an effect generated in design, construction, distribution, start-up or decommissioning of the Project.	SDG positive impacts are primary in effect. It avoids usage of virgin plastic in Romania from import. It gives direct employment to the local people. It would achieve emission reduction to the tune of 168,012 tCO₂e during the monitoring period.
4.1.14 The Project shall identify the potential SDG Impacts provided by the Project by comparing the Project Scenario to the Baseline Scenario (note that multiple baseline scenarios may be relevant depending on the SDG impacts and/or methodologies followed). The SDG Impacts shall be demonstrated as making a positive effect beyond what would reasonably be expected to occur in the Baseline Scenario.	SDG positive impacts are primary in effect. It avoids usage of virgin plastic in Romania from import. It gives direct employment to the local people. It would achieve emission reduction to the tune of 168,012 tCO₂e during the monitoring period.
4.1.15 The Project shall identify the relevant monitoring indicators and/or monitoring parameters	The project developer has used Option 1 – For identified SDG Impacts the Project Developer has

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
and define the monitoring approach in the Project Design Document to inform future Monitoring Reports. 4.1.16 To demonstrate SDG impacts, the Project may choose any of the following options (a) Option 1 – For identified SDG Impacts the Project Developer shall review the SDG targets and indicators from the relevant National SDG Indicators, or in their absence, the latest internationally adopted version or the latest version ‘under consideration’ where indicators are not yet fully adopted. The Project Developer shall select the most relevant SDG targets and indicators to the chosen SDGs or propose indicators with justification and information that, when combined, demonstrate how the Project positively impacts the chosen SDGs and corresponding targets. (b) Option 2 – Follow a Gold Standard Approved SDG Tool for the demonstration of SDG Impacts. (c) Option 3 – Follow a Gold Standard Approved Methodology, published or referenced via the Gold Standard website. These are typically used by Project Developers to achieve issuance of Gold Standard Certified Impact Statements or Products.	chosen the SDG targets and indicators from the latest internationally adopted version.
4.1.17 For option 3, any one or more of the minimum three SDG Impacts chosen by the Project Developer may be undertaken by following a Gold Standard Approved Methodology. Project Developers may submit a methodology for review and approval by Gold Standard. Refer to the Impact Quantification methodology approval procedure for details. Note that it is possible to develop a Project and a Methodology concurrently.	The project developer has used Option 1 – For identified SDG Impacts the Project Developer has chosen the SDG targets and indicators from the latest internationally adopted version. Project contributes positively to Climate Security & Sustainable Development. SDGs applied by the project are 1. SDG 3- Good Health & Well Being 2. SDG 4- SDG4 Quality Education 3. SDG 5-Gender Equality 4. SDG 7- Affordable and Clean Energy 5. SDG 8- Decent work & Economic Growth 6. SDG 9- Industry, Innovation & Infrastructure 7. SDG 10- Reduce Inequalities 8. SDG 11- Sustainable Cities & Communities 9. SDG 12- Responsible Consumption & Production 10.SDG13- Climate action
4.1.18 Projects shall seek Expert Stakeholder opinion and recommendation for certain SDG Impacts. Those SDGs requiring Expert Stakeholder opinion are pre-identified in specific Activity Requirements and Safeguarding Principles and Requirements, though Gold Standard reserves the right to require an Expert Stakeholder comment or an adjustment of the SDG Impact claimed to safeguard credibility. For new project types, these shall be decided upon by Gold Standard prior to or during Preliminary Review.	This is not required for verification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
When, Expert Stakeholder opinion and recommendation is required, the Project Developer shall demonstrate that the Expert Stakeholder has confirmed that the impact is real and that any recommendations have been considered and incorporated into the project design.	
Principle 2: Safeguarding Principles Projects shall conduct a Safeguarding Principles Assessment and conform to Gold Standard Safeguarding Principles and Requirements. 4.1.19 By successfully following these Requirements and Procedures: (a) The Project completes a Safeguarding Principles Assessment as per Safeguarding Principles and Requirements to define the relevance of the different Requirements to the Project (note, further guidance is also provided in specific Activity Requirements). (b) The Project demonstrates how all relevant Requirements are met. (c) The Project includes above points (a & b) in the Project Design Document, including the Monitoring & Reporting Plan.	This is not required for verification. The PDD includes the points 'a' and 'b' in the monitoring plan. Hence accepted.
(a) SAFEGUARDING PRINCIPLES ASSESSMENT 4.1.20 Referring to the Gold Standard Safeguarding Principles & Requirements document – all Projects shall undertake an upfront assessment against the Gold Standard Safeguarding Principles and implement their Project in accordance with the stated requirements. The assessment shall apply to the Project Scenario, although assessment questions and Requirements involve a comparison to the Baseline Scenario(s) and/or the implementation or decommissioning phases of a Project. 4.1.21 A number of Safeguarding Principles require the opinion and recommendations of an Expert Stakeholder. These are pre-identified in the Safeguarding Principles & Requirements Procedure and in relevant Activity Requirements. 4.1.22 The Safeguarding Principles Assessment and evidence of conformity to the associated Requirements shall be included in the Project Design Document, including the proposed monitoring parameters in the Monitoring & Reporting Plan. The Monitoring & Reporting Plan shall capture any parameters that are required to be monitored and reported upon and/or reassessed in the future, in line with the Safeguarding Principles & Requirements. This shall be used to inform the ongoing Monitoring Reports, Verification and Performance Review.	This is not required for verification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
4.1.23 The Monitoring Report shall include reporting on Safeguarding Principles and the associated monitoring parameters, as applicable.	
Principle 3: Stakeholder Inclusivity Projects shall identify and engage Relevant Stakeholders and seek Expert Stakeholder input where necessary in the design, planning and implementation of the Project. Project design shall reflect the views and inputs of stakeholders and ongoing feedback shall be sought, captured and acted upon throughout the life of the Project. 4.1.24 By successfully following these Requirements and Procedures: (a) The Project demonstrates how it has identified, engaged and consulted with relevant stakeholders. Where required, expert stakeholders are engaged in the process. (b) The Project demonstrates the records of the consultation and how the outcomes of the consultation have positively influenced the project design and implementation. (c) The Project demonstrates that stakeholder concerns have been addressed and any disputes have been resolved. (d) The Project demonstrates that an appropriate system for the ongoing capture, recording and responding to stakeholder concerns is developed. (e) The Project includes the above points (a to d) in the Project Design Document, including the Monitoring & Reporting Plan.	The verification opinion of the Stakeholder Inclusivity requirement is detailed in Appendix 8 of this report. The PDD includes the points 'a' to 'd' in the LSC section. Hence accepted.
(a) STAKEHOLDER CONSULTATION & ENGAGEMENT 4.1.25 All Projects shall conduct Stakeholder Consultation and an ongoing engagement process. The Stakeholder Consultation shall be conducted in accordance with the requirements outlined in this section and Gold Standard Stakeholder Consultation & Engagement Requirements. 4.1.26 The Stakeholder Consultation shall comprise of a minimum of two rounds of consultation including one mandatory physical meeting and one stakeholder feedback round lasting for at least two months and these consultations shall be open to anyone wishing to attend. 4.1.27 The Project Developer shall identify and inform all relevant (local, affected and interested) stakeholders, including relevant local and national authorities, the Gold Standard Secretariat and all Gold Standard NGO Supporters active in the host country of the Project.	The verification opinion of the Stakeholder Inclusivity requirement is detailed in Appendix 8 of this report.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
4.1.28 The Stakeholder Consultation shall be conducted prior to the start date of the Project. If the Consultation is conducted after the start date, the Project Developer shall provide further explanation of how comments received during the consultation are taken into account and implement a Grievance Mechanism in line with the Stakeholder Consultation & Engagement Requirements. 4.1.29 The Project Developer shall share the information on the Project's objective, scale and duration, contribution to sustainable development and compliance with safeguards to ensure that stakeholders are actively involved in the Project from the beginning thus enabling stakeholders to influence the project design and implementation.	
4.1.30 In addition to seeking the views of relevant (interested and affected) stakeholder inputs, certain Safeguarding Principles and SDG Impacts may require the opinion and recommendations of Expert Stakeholders. These are stated in specific Activity Requirements or in the Safeguarding Principles & Requirements. The Project shall demonstrate how the opinions and recommendations of Expert Stakeholders are incorporated into the project design. The feedback from Expert Stakeholders may be sought any time during the project design and consultations, but it is recommended that they are sought during the first phase of consultation. 4.1.31 Where a given Safeguarding Requirement, SDG Impact or other topic requires the input of independent Expert Stakeholder(s), this appointment shall be made directly by the Project Developer. A signed statement from the appointed Expert Stakeholders confirming that they have no conflict of interest or other financial interest in the Project, Project Developer or associated organisations shall be provided to Gold Standard.	The verification opinion of the Stakeholder Inclusivity requirement is detailed in Appendix 8 of this report.
4.1.32 Expert Stakeholders are not necessarily required to attend face-to-face consultation meetings but must be provided with sufficient information to form opinions and recommendations concerning the Project. Unedited written feedback from Expert Stakeholder(s) along with evidence as to how the feedback has been addressed and incorporated into the Project design shall be provided for Validation. 4.1.33 Where the VVBs and/or Gold Standard deem it necessary, further queries shall be raised with the Expert Stakeholder who shall be retained by the Project Developer accordingly. 4.1.34 The Project shall have a formal input, feedback and grievance mechanism in place and	The verification opinion of the Stakeholder Inclusivity requirement is detailed in Appendix 8 of this report.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
the grievance mechanism shall be discussed during the Stakeholder Consultations as per Stakeholder Consultation & Engagement Requirements.	
4.1.35 The project shall prepare the Stakeholder consultation report of the consultation process, including consultation feedback and how this was incorporated into the design of the Project. The Stakeholder consultation report shall be submitted to Gold Standard within three months of the event (though this date may be after the Project Start Date). 4.1.36 The Monitoring Report shall include an update on stakeholder feedback received during the period and any actions taken in response. It shall also review the relative successes and failures of the ongoing stakeholder feedback mechanism and any proposals for improvement.	The verification opinion of the Stakeholder Inclusivity requirement is detailed in Appendix 8 of this report.
Principle 4: Demonstration of real outcomes: Projects shall: • Design and develop an upfront Project Design Document (PDD), incorporating a Monitoring & Reporting Plan. • Undergo Design Certification (comprising Validation and Design Review). • Undertake monitoring in accordance with the Monitoring & Reporting Plan and produce Annual Reports and Monitoring Reports. • Undergo Performance Certification (comprising Verification and Performance Review) in order to achieve Gold Standard Certified Project status and to issue Gold Standard Certified Impact Statements and Gold Standard Certified Products where sought. • Undergo Gold Standard Design Certification Renewal in order to remain at the Certified Project status and to continue to seek Gold Standard Certified Products and Impact Statements where sought.	The project developer has already prepared the MR and is now undergoing performance certification.
4.1.37 This Principle represents the Gold Standard Project Cycle and the timescales and frequency for Certification. Refer to Project Cycle Section for requirements and procedure for Design Certification, Performance Certification, and Design Certification Renewal including the third party VVB audit.	The verification opinion of the timescales of the project is detailed in project cycle section as below.
4.1.38 By successfully following the Procedures and applicable Requirements included the Project Cycle Section, the Project demonstrates real and verified outcomes and are able to issue the relevant Certified Impact Statements and/or Products.	The verification opinion of the timescales of the project is detailed in project cycle section as below.
(a) PROJECT START DATE 4.1.39 The Project start date is the earliest date on which the Project Developer has committed to expenditures related to the implementation of the	This is not to be assessed during performance certification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
Project. This does not include the purchase or option to purchase the land upon which a Project is intended to take place.	
4.1.40 Examples of the start date may include the date on which contracts have been signed for equipment or construction/operation services required for the Project. Minor pre-project expenses, such as the contracting of services/payment of fees for feasibility studies or preliminary surveys, shall not be considered in the determination of the start date as they do not necessarily indicate the commencement of implementation of the Project. For distributed technology projects, the start date is the date of implementation of the first unit under the project. 4.1.41 Note that the Project start date definition and requirements may differ under certain Activity or Product Requirements.	This is not to be assessed during performance certification.
4.1.42 The project start date and the stakeholder consultation date determines the project as (a) Regular Projects, for which the Stakeholder Consultation (1st round) has been conducted before the Project Start Date. (b) Retroactive Projects, for which the Stakeholder Consultation (1st round) is conducted after the Project Start Date.	This is not to be assessed during performance certification.
(b) DEVELOPMENT OF MONITORING AND REPORTING PLAN 4.1.43 Projects shall produce a Monitoring & Reporting Plan as part of the Project Design Document that includes a detailed approach on the following: (a) Monitoring and reporting of parameters identified for positive SDG Impacts and associated targets. (b) Monitoring and reporting of parameters associated with any Requirements and re-assessments highlighted by the Safeguarding Principles Assessment. (c) Monitoring and reporting of Stakeholder Engagement, feedback, grievances and any action taken, including as recommended by any Expert Stakeholder. (d) Any monitoring requirements and parameters in any Gold Standard Approved Methodology, Tool and/or Product Requirements selected. 4.1.44 For each monitored parameter from (a) to (d) above the following information shall be provided in the Monitoring Plan: (a) Metric or variable that shall be monitored and	The verification team has reviewed the PDD and accepted that monitoring and reporting plan was described in the registered PDD.

Gold Standard for the Global goals Principles and requirements v1.2	Verification opinion
reported. (b) Frequency of monitoring and reporting against each parameter. (c) Method of collection of information and identification and details of the organisation or individuals involved in the collection. (d) Any quality control approaches for the proposed data collection and reporting. (e) Any ethical restrictions on the collection and/or reporting of collected information. 4.1.45 The Project Monitoring & Reporting Plan shall be presented as part of the Project Documentation for Validation and shall form the basis of ongoing Monitoring Reports that shall be presented for Verification.	
Principle 5: Financial Additionality & Ongoing Financial Need All Projects must demonstrate impacts that are additional as compared to their baseline scenario (i.e. the benefits of the Project are beyond a business-as-usual scenario) as covered in Principle 1, above. In addition, Projects following certain certification pathways (i.e. those seeking to use certification to attract finance or issue market products through the issuance of Gold Standard Certified Products or Impact Statements) shall demonstrate Financial Additionality and Ongoing Financial Need. 4.1.46 By successfully following the Procedures and Requirements in this Section the Project demonstrates Financial Additionality and is therefore able to issue relevant Certified Impact Statements and/or Products.	This is not required for performance certification.
(a) FINANCIAL ADDITIONALITY 4.1.47 All Gold Standard Projects seeking the issuance of Gold Standard Certified Impact Statements or Products shall be demonstrated to be additional, meaning that their impact in terms of climate security (mitigation or adaptation) and sustainable development are beyond those that would have occurred in the absence of the certified Gold Standard project. In specific Project types, the application of the Requirements in this section is determined under the relevant Activity Requirements and Product Requirements.	This is not required for performance certification.
4.1.48 Additionality tools: (a) Gold Standard Projects shall use either a UNFCCC-approved or a Gold Standard-approved additionality tool to demonstrate project additionality, with the exception of specific Activity or Product Requirements as stated in the relevant documentation. Where appropriate under specific Activity	This is not required for performance certification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
Requirements, small-scale Gold Standard Projects can use the latest version of the CDM “Methodological Tool - Demonstration of additionality of small-scale project activities” to demonstrate additionality (b) Version of tool: The latest version of the additionality tool available at the time of first submission to Gold Standard shall be applied. This tool may be used by the Project until the Project completes Design Certification. (c) New additionality tools: Proposals may be made for new Gold Standard additionality tools. Gold Standard reserves the right to require changes to proposed additionality tools, seek clarification, or reject proposed additionality tools if insufficient progress is made on requested changes. New approaches for additionality demonstration may also be submitted to Gold Standard for approval as part of a new SDG Impact Quantification Methodology.	
4.1.49 Prior Consideration: The following requirements are applicable for the demonstration of prior consideration of revenues from Gold Standard certification for standalone projects: (a) Regular projects are exempt from any kind of prior consideration of revenues from Gold Standard certification checks. (b) Retroactive projects shall submit the required documents for preliminary review (time of first submission) within one year of the project start date. Retroactive Project submitted at a date later than one year from the project start date will not be eligible for Gold Standard certification. (c) The prior consideration rule is also applicable to a Project that undergoes a design change. A project with a Certified Design requesting to include a new technology/measures shall submit the request for approval of design change to Gold Standard within one year of the start date of the proposed technology/ measures (design change component). If the developer fails to submit the request for approval within one year, the design change component shall not be eligible for Gold Standard Certification.	This is not required for performance certification.
4.1.50 For PoA/VPAs (a) Regular VPAs are exempt from any kind of prior consideration of carbon revenue checks. (b) Retroactive VPAs with a project start date before or after the time of first submission of the PoA must submit the required documents for preliminary review within one year of its start date. Retroactive VPAs that are submitted at a date later	Since this is not a PoA/VPA project, this is not relevant.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
than one year from the VPA start date will not be eligible for Gold Standard Certification.	
(b) ONGOING FINANCIAL NEED 4.1.51 All Gold Standard Projects (including those that transition from earlier versions) required to demonstrate Financial Additionality, as noted above, shall demonstrate Ongoing Financial Need for such mechanisms. 4.1.52 Ongoing Financial Need shall be demonstrated at Design Certification Renewal. The project shall provide a qualitative narrative, supported by an overview of project finances, that demonstrates how the finance derived Gold Standard Certification is material to the ongoing sustainability of the Project. The narrative may include, but not limited to the following; (a) Information highlighting the key categories and amounts or relative proportions (%) of project income and outgoings, including the relative proportion of certification related cost and revenue. (b) Description on how finance derived Gold Standard Certification contributes to or is being used to sustain or enhance the project. (c) Where no revenue is realised from Gold Standard certification during a given period, this would be considered a FAR for the next Issuance. 4.1.53 The submission of the information to demonstrate OFN is mandatory, however this information will not be used for formal decision making to decide whether a project shall renew or not. The information (a) shall be validated by the VVB to ensure its accuracy (b) may remain confidential (i.e. shall be submitted alongside other project documentation and not published to the Gold Standard Impact Registry), in recognition of the commercially sensitive nature of the information (c) shall satisfy the OFN requirements and no further information (beyond responding to clarification questions) will be requested	This is not required for performance certification.
(c) STACKING AND FINANCIAL ADDITIONALITY 4.1.54 Projects seeking to issue multiple different Gold Standard Certified Impact Statements and/or products ('stacking') shall demonstrate Financial Additionality as per above. Such Projects shall also provide qualitative, evidence-based justification of the need and value-add to the Project outcomes for each additional revenue stream.	This is not required for performance certification.
(d) PROGRAMMES OF ACTIVITY (PoA) 4.1.55 The Gold Standard certification cycle is	Since this is not a PoA/VPA project, this is not relevant.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
suitable for multi-phased programmes with multiple interventions with an extended implementation period within a sector or multiple sectors, as is typically the case in, for example, urban low-carbon growth programmes. 4.1.56 Programmes of Activity shall follow Programme of Activity Requirements. The Requirements in this document are applicable for a Programme where multiple individual activities are spread over space and time.	
5. PROJECT CYCLE 5.1.1 Gold Standard for the Global Goals Project Certification is based on a five year renewable certification cycle, with key features as follows: (a) All Projects must LIST with the Gold Standard by undertaking a Preliminary Review and uploading Key Project Information, draft Project Design Document and completed Stakeholder Consultation Report.	The project was already listed and registered under GS.
(b) Projects may then seek Gold Standard Certified Design status by successfully completing Validation (within two years of the date of Listing) and a subsequent Design Review.	The project was already listed and registered under GS.
(c) New projects attaining Gold Standard Certified Design status then enter a five-year renewable certification cycle wherein for each five-year period they must undergo Verification and Performance Review to achieve and maintain Gold Standard Certified Project status and where sought Issuance of Gold Standard Certified Impact Statements and Products.	This project has selected fixed crediting period option.
(d) To retain Certified Design status at the fifth year, all projects must undergo Design Certification Renewal by updating information and the baseline, unless otherwise stated in relevant Activity or Product requirements.	This is not required.
(e) The number of Performance Certifications in a five-year certification cycle is not limited although it must take place at least once, no later than two years after Project implementation or Design Certification, whichever is later. In case of Design Certification Renewal, it must take place no later than two years after Design Certification Renewal.	This is the second verification. The first verification report is dated on 15 th October 2019.
(f) The Activity Requirements and/or Product Requirements governs the maximum number of Design Certification Renewals allowed for specific project types. In the absence of any such stated Requirement, a Project is limited to one Renewal (i.e. maximum 10 years certification).	This project has selected fixed crediting period option.
(g) Specific requirements apply in areas such as conflict and emergency zones as per Annex B of this document.	The project is located in Romania which is not part of conflict or emergency zones. Hence Annex B requirements are not relevant for this project.
5.1.2 The following process flow shows the Project Cycle for a typical Project Certification: (a) PRELIMINARY REVIEW 5.1.3 The Preliminary Review (time of first	This is not required for verification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
submission) is conducted once at the outset (i.e., at an early stage of project design and before Listing on the Gold Standard Impact Registry, see below) of a Project. During the Preliminary Review, Gold Standard conducts a desk review of the Key Project Information and Draft Project Design Document. This review considers whether the Project has the potential to conform to the Gold Standard Requirements and may therefore progress to Listed status.	
5.1.4 The Preliminary Review includes a desk review of the Project Eligibility Principles as well as the applicability of the methodology amongst other matters, based on the Key Project Information, draft PDD and Stakeholder Consultation Report. It involves one of the pathways below, dependent on the type of activity. Gold Standard shall decide which pathway a Project is required to undertake, though guidelines are provided as follows: (a) Pathway 1 – Completeness Check Pathway - This pathway is for regular and retroactive cycle, eligible project types unless otherwise stated in the Activity Requirements. Note that certain project types require certain details to be checked and resolved more thoroughly during the Completeness Check. These are stated in the Activity Requirements. The Completeness Check Pathway consists of a Preliminary Review period of 4 weeks, conducted by Gold Standard. (b) Pathway 2 – Detailed Preliminary Review – In this pathway, Gold Standard conducts a more thorough check of the project documentation. The application of a Detailed Preliminary Assessment is at the discretion of Gold Standard, though typically is required for early users of a new Project Type, Methodology or Product. The Detailed Preliminary Review Pathway consists of a Preliminary Review period of 4 weeks, conducted by Gold Standard.	This is not required for verification.
5.1.5 CARs/FARs/OBs may be raised during this review that must be addressed during Validation. However, matters pertaining to Eligibility Principles shall be addressed prior to Listing.	This is not required for verification.
5.1.6 During the Preliminary Review step, Gold Standard may identify any further matters that require Expert Stakeholder opinion and recommendations not already pre-identified.	This is not required for verification.
5.1.7 The Preliminary Assessment starts when the Project Developer has: (a) signed and submitted the Terms and Conditions AND	This is not required for verification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
(b) submitted the Project Documentation AND (c) paid the fee for the Preliminary Review, where required.	
5.1.8 The minimum requirements for submission of Project Documentation include Key Project Information and (a) A completed Stakeholder Consultation Report (b) A substantially completed Project Design Documentation submission that captures: i. Fully completed details required under Section – General Eligibility Criteria. ii. A substantially completed Safeguarding Principles Assessment (meaning the majority completed, including any key matters that relate to the project type or context) including any Expert Stakeholder opinions and recommendations. iii. Defined SDG Impacts including any Expert Stakeholder opinions and recommendations sought. iv. Confirmation of certification pathway and any Gold Standard Approved Methodologies and Product Requirements followed including a demonstration of Financial Additionality where required. v. A draft Monitoring Plan. 5.1.9 The Preliminary Review is intended as a guide to the Project Developer and does not represent a Certification review or result in Certification. It does not guarantee that a Project shall be successful in Validation or Design Review or ongoing Verification and Performance Review. Neither does it guarantee that further issues or alternative interpretation will arise later. The CARs, OBs and FARs are indicative only; further matters may be raised or interpreted differently by the VVB and/or Gold Standard during the Project Cycle.	This is not required for verification.
5.1.10 The outcome of the Preliminary Review may be: (a) a successful Review without any likely or potential CARs, FARs or OBs identified, OR (b) a successful Review with likely or potential CARs, FAR s or OBs identified but that are not required to be resolved prior to Listing, OR (c) an unsuccessful Review with at least one potential Non Conformity (NC) identified. With either outcome (a) or (b) the Project may progress to Listing, as per the Section below.	This is not required for verification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
5.1.11 With a successful Preliminary Review, the Project will obtain 'Listed' status in the Gold Standard Registry. This means that: (a) The Key Project Information, draft Project Design Documentation and supporting documentation are made publicly available, AND (b) The Project Developer may promote the Project according to the Claims Guidelines as appropriate for Listed status Projects. (c) The Project may proceed to Validation. 5.1.12 Listed status does not constitute or convey Certification and does not provide any guarantee that the Project will ultimately achieve Certification	This is not required for verification.
(b) VALIDATION AND DESIGN REVIEW (DESIGN CERTIFICATION) 5.1.13 Validation may start after: (a) A project has achieved Listed status, AND (b) The Project Developer has contracted an eligible, approved VVB, AND (c) The Project Developer has submitted full Project Documentation and Supporting Documents to the VVB, AND (d) The Project Developer has notified Gold Standard of the commencement of Validation and the indicative date for completion and submission.	This is not required for verification.
5.1.14 Validation includes a site visit by a VVB who assesses the up-front design and monitoring plan for a Project against applicable Requirements. This includes Validation of: (a) The Project Documentation including the Project Design Document and Monitoring & Reporting Plan, including any updates to the Key Project Information after Listed Status has achieved. (b) Any supporting document and evidence to demonstrate conformity to all applicable Gold Standard Requirements. 5.1.15 The VVB is appointed directly by the Project Developer. A VVB shall be selected from the list of approved VVBs, eligible for the Project type and pathway proposed. The VVB appointment shall include for responding to any clarifications, queries, OBS, FARs and CARs raised by Gold Standard during Design Certification Review.	This is not required for verification.
5.1.16 The Project shall complete Validation (defined as the date of submission of Validation Report by the VVB) within two years of successful	This is not required for verification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
listing of the project.	
5.1.17 Validation ends when VVB has submitted a final Validation Report with no open NCs and/or CARs, in the opinion of the VVB, to Gold Standard.	
5.1.18 Design Review may start after: (a) a positive final Validation Report has been submitted for Gold Standard Review (or in the case of Internal Validation, a project is successfully validated), AND (b) the required fee is paid by the Project Developer	This is not required for verification.
5.1.19 Design review is conducted by Gold Standard. It involves a review of all Project Documentation along with the Validation Report.	
5.1.20 During Design Review, all project documentation is made available to the Gold Standard Technical Advisory Committee (TAC) and NGO Supporters for review. 5.1.21 Design Review lasts for a minimum period of 4 weeks and is concluded when all CARs/CLs are successfully closed. The VVB shall be retained by the Project Developer to respond to clarification requests and CARs raised by Gold Standard.	This is not required for verification.
5.1.22 During Design Review, new CARs, FARs and OBs may be raised by any party. If any new CARs or FARs are opened, these shall be addressed by either the Project Developer and/or the VVB.	
5.1.23 The date of Design Certification is the last day of the 4 week Design Review period, even if the design review is concluded after this date. 5.1.24 A positive conclusion of the Design Review results in Gold Standard Certified Design status, which means that: (a) The Project Design Document, supporting documentation, Monitoring & Reporting Plan and final Validation Report shall be made public (unless otherwise agreed with Gold Standard, for example in the case of commercially or personal security sensitive information). (b) The Project becomes eligible for Performance Certification. (c) The Project Developer may promote the Project according to the Claims Guidelines as appropriate for Gold Standard Certified Design status Projects.	This is not required for verification.
(c) VERIFICATION & PERFORMANCE REVIEW (PERFORMANCE CERTIFICATION) 5.1.25 Verification may start after:	The scope of the EPIC is to verify the registered project (already achieved certified design status) undergoing performance certification. The project

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
(a) Project has achieved Gold Standard Certified Design status (it may also be combined with validation, see 'Combined Design and Performance Certification'), AND (b) The Project Developer has contracted an eligible VVB, AND (c) The Project Developer has submitted the Monitoring Report to the VVB, AND (d) The Project Developer has notified Gold Standard of the commencement of Verification.	developer has signed an agreement with EPIC for performing verification of the project. The project developer has submitted MR and other relevant documents for verification. The project developer has already informed GS of commencement of verification.
5.1.26 Verification includes a site visit by a VVB who assesses the following against all Gold Standard Requirements including applicable Activity Requirements, Gold Standard Methodology and Product Requirements: (a) The Monitoring Report (including any updates in Annual Reports) (b) All supporting evidence and documents included by the Project Developer to demonstrate conformity	The verification onsite was skipped due to COVID conditions. The verification audit was carried out remotely dated 16th December 2021. The project developer has provided the monitoring report and supporting documents.
5.1.27 The VVB is directly appointed by the Project Developer. A VVB shall be selected from the list of approved VVBs, eligible for the project type and pathway proposed. The VVB shall be retained by the Project Developer to review and respond to queries raised during the Performance Review.	EPIC is appointed by the project developer through an agreement signed between them. The scope of work of EPIC including responding to queries raised if any during the Performance Review. EPIC is accredited by the GS as verifier, validity upto 6th March 2024. https://www.goldstandard.org/project-developers/standard-documents
5.1.28 Unless otherwise stated (for example in an applied Methodology or Product Requirements), the same VVB may undertake Validation and Verification of a given Project.	EPIC did conduct the validation of the project. The scope of work includes performance certification/ verification only. The verification team is different from the validation team.
5.1.29 Verification must occur at least once during the five-year Certification cycle with the first Verification completed within two years of project Implementation Date or Design Certification, whichever is later. The Project implementation date is defined as the date at which physical activity first becomes operational, for example, the commencement of energy generation or start of distribution of household technology.	The first verification occurred within 2 years of the design certification.
5.1.30 Verification ends when the VVB has submitted a positive Verification Report to Gold Standard. A positive Verification Report shall have no pending or open CARs in the opinion of the GS-VVB.	The verification team has provided the positive opinion on the performance certification.
5.1.31 The performance review starts after; (a) a positive final Verification Report is submitted for Gold Standard Review (or in the case of Internal Verification, a project is successfully verified), AND	This is not the scope of performance certification.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
(b) the required fee is paid by the Project Developer	
5.1.32 Performance review is conducted by Gold Standard following success completion of Verification. It involves a review of the Monitoring Report, and all supporting Evidence and documentation including the Verification Report.	This is not the scope of performance certification.
5.1.33 During the Performance Review, all Project Documentation are also made available to Technical Advisory Committee (TAC) and NGO Supporters for their review.	This is not the scope of performance certification.
5.1.34 The Performance Review period lasts for minimum period of 3 weeks and is concluded when all CARs/CLs are successfully closed. The VVB shall be retained by the Project Developer to respond to clarification requests and CARs raised by Gold Standard.	This is not the scope of performance certification.
5.1.35 During the Performance Review new CARs, FARs and OBs may be raised by any party, including Gold Standard. If any new CARs or FARs are opened, these shall be addressed by either the Project Developer and/or the VVB.	This is not the scope of performance certification.
5.1.36 The positive conclusion of the Performance Review period shall result in Gold Standard Certified Project status, which means that: (a) The Project Documentation, supporting documentation and Verification Report are made public via the Impact Registry. (b) The Project can issue any Gold Standard Certified Products or Impact Statements upon payment of required fee.	This is not the scope of performance certification.
5.1.37 The project may take into account retroactive period for performance Certification of Certified Impact Statement and /or Products. The maximum period for Retroactive Certification is two years prior to the date of Project Design Certification unless otherwise stated in a specific Methodology or Product Requirements.	This is not the scope of performance certification.
5.1.38 The project making changes to the registered project design (Annex A) may request Retroactive Certification for design change component for maximum two years prior to the date of Design Change Approval.	There is no such change sought by the project developer.
(d) ANNUAL REPORTING 5.1.39 Transparent, annual update reports need to be provided for Projects that have achieved the Project Design Certification stage or have successfully transitioned to Gold Standard for the Global Goals. An annual report shall be submitted for each monitoring year by end of next calendar year for which verification is not completed. If a verification is in progress but not completed, then an Annual Report is still required by the end of calendar year.	The annual report was submitted to the GS.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
5.1.40 Failure to provide Annual Reports as required shall result in the de-certification of the Project. 5.1.41 The Annual Report shall be submitted to Gold Standard which will be made publicly available. 5.1.42 The Annual Report shall focus on information since the last Annual Report or Verification Report as appropriate and provide following information (a) A summary of the recent activities, events and actions related to the Project, (b) A clear statement on how stakeholders may provide inputs/grievances, (c) A list of all inputs/grievances that have been received since the last Annual Report together with their respective answers/actions, (d) Any incidents or events that may impact the Outcomes/Impacts delivered to date (in terms of loss) or the ongoing Performance of the Project, (e) Any legal contest or dispute that has arisen, (f) Any updates to the Key Project Information, Project Design Document, Monitoring & Reporting Plan and any other supporting documentation, (g) A brief descriptive summary of all monitoring information collected during the year, (h) Any update of the 'Project Participants & Secured Titles' (in case of changes)	The annual report was submitted to the GS.
5.1.43 The Project Developer shall attest to the accuracy of the information provided by its signature on the Annual Report. The signatory shall be an individual with legal signing authority within the Project Developer's organisation. 5.1.44 Annual Reporting does not represent Certification nor any decision-making or agreement to any design change by Gold Standard. Annual Reporting is intended as an opportunity to share progress and track key updates and confirms to Gold Standard that the Project remains active. With formal review of conformity to Requirements; any changes in approach shall be undertaken at Performance Certification only.	The annual report was submitted to the GS.
(e) DESIGN CERTIFICATION RENEWAL 5.1.45 To maintain Gold Standard Certified Project status beyond five years, a Project must undergo Design Certification Renewal. This process shall begin (defined by the	The scope of the EPIC is to verification of project undergoing performance certification. Hence this is not relevant

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
submission of a Renewal opinion by a VVB for Design Review to Gold Standard) no later than the last date of current certification cycle. Note that review of the Design Certification Renewal may complete after the last date of current crediting period. In this case, the renewal date shall be the first day after the end date of the current certification cycle. 5.1.46 Delay in the completion of re-validation beyond the last date of current certification cycle shall result in a reduction of any issuance of Certified Products and/or Impact Statements available during following certification cycle (for example, a delay of 1 year beyond the first cycle shall mean that no Certified Impact Statements shall be issued for the period of delay). 5.1.47 Design Certification Renewal follows the same process as Validation and Design Review (Design Certification) though the scope of assessment is limited to: (a) Changes in the Project as related to the General Eligibility Criteria (b) Incorporation of any relevant updates to the Gold Standard Requirements (c) Re-definition of Baseline Scenario and any impact of change on the Eligibility Principles, Criteria and Requirements (d) Any Gold Standard activity, product and methodology-specific Requirements (e) Demonstration of Ongoing Financial Need, where relevant – see Ongoing Financial Need	
5.1.48 A five - year Design Certification Renewal cycle apply to all projects though some project types are allowed for automatic renewal for a given number of cycles and/or to remove the need for any or all of (a)-(e) above. Such exceptions are defined in applicable Activity and/or Product Requirements and/or Methodology. In the absence of any such stated requirements	The scope of the EPIC is verification of project undergoing performance certification. Hence this is not relevant.
(f) TRANSITION PROJECTS 5.1.49 Transition projects shall maintain their existing crediting cycle and maximum crediting periods upon transition to Gold Standard for Global Goals following GHG Emissions Reductions & Sequestration Product Requirements. 5.1.50 Transitioning projects, maintaining their existing crediting cycle shall undergo Performance Certification no later than the first two years after project implementation or design certification, whichever is later, and once every three years after that, unless the Verifier provides a convincing case for less frequent visits as part of the Verification Report	The project has already undergone transition to GS4GG. The project developer has chosen fixed crediting period of 10 years. The first verification covers 1st January 2017 to 31st January 2018. The second verification (current) covers 1st Feb 2018 to 31st December 2020.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
(g) RETROACTIVE DESIGN CERTIFICATION 5.1.51 Retroactive Projects shall submit for Preliminary Review within one year of the Project Start Date. 5.1.52 For certain Methodologies and Gold Standard Certified Impact Statements, the Design Certification Requirements for a Retroactive Project may differ. Likewise, some Product Requirements require Prior Consideration of revenues in order to be eligible to receive an Issued Product and may limit or extend the maximum period of Certification prior to Design Certification.	The scope of the EPIC is to verification of project undergoing performance certification. Hence this is not relevant.
(h) COMBINING DESIGN CERTIFICATION AND FIRST PERFORMANCE CERTIFICATION 5.1.53 Project Developers may choose to combine Design Certification with their first Verification and Performance Review. The VVB may combine site visits/consider their reports concurrently. 5.1.54 Concurrent Design Review and Performance Review commences when the VVB submits positive Validation and Verification Reports at the same time to Gold Standard. 5.1.55 Following receipt of the VVB Reports, Gold Standard shall conduct a review that covers both the Design Review and the Performance Review following the process outlines above. In such cases, the Design Review lasts a minimum of six weeks. 5.1.56 Successful conclusion means both Design Certification and Performance Certification are approved concurrently including any issuance of Gold Standard Certified Impact and/or Products.	The scope of the EPIC is verification of project undergoing 2nd performance certification. Hence this is not relevant.
6. PROJECT DOCUMENTATION AND TECHNICAL REQUIREMENTS 6.1.1 Projects shall provide evidence of conformity to the Requirements using approved Gold Standard Project templates except for supporting evidence and documents. The following project documentation and associated evidence and information are required at different stages of the project cycle. (a) Preliminary Review i. Key Project Information (see PDD Template) ii. Draft PDD including Safeguarding Principles Assessment, SDG Impacts identified and draft Monitoring & Reporting Plan iii. Stakeholder Consultation Report iv. Supporting evidence and documents such as maps, survey results or calculations v. Signed Cover Letter and Terms and Conditions	The project developer has submitted MR, ER sheet and other relevant documents for verification. This is not applicable.

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
(b) Validation and Design Review i. Completed PDD including Monitoring & Reporting Plan ii. Fully completed Stakeholder Consultation Report iii. Validation Report iv. Any Activity, Context, Methodology or Product Requirement specific documentation v. Supporting evidence and documents (c) Annual Reporting i. Completed Annual Report ii. Supporting evidence and documents (d) Verification and Performance Review i. Any updates to the Key Project Information, PDD and Monitoring & Reporting Plan ii. Any Context, Activity, Methodology and Product Requirement specific documentation iii. Verification Report iv. Supporting evidence and documents such as maps, survey results and/or calculations 6.1.2 The Project Developer shall open an account on the Impact Registry: (a) Project Documentation, PDD, Monitoring & Reporting Plan, Reports, supporting documentation and the VVB's Validation and Verification Reports shall be submitted to the Gold Standard Registry. Note that the VVB is responsible for uploading the final Validation or Verification Report. (b) All Project Documentation, except confidential information, shall be made publicly available through the Impact Registry. (c) All information shall be submitted in English, OR a language that has been agreed upon by the Project Developer, the Gold Standard and the VVB. (d) Figures above one thousand shall be formatted with a comma (for example 1,000,000), and decimals will be separated by a point (for example 1.35). (e) Pictures, graphs, tables and supporting documents within Project Documentation shall be clearly marked with a unique ID. (f) Dates shall be included in the following format: DD/MM/YYYY (g) Maps, where required shall include: i. Name of the project	

<i>Gold Standard for the Global goals Principles and requirements v1.2</i>	Verification opinion
ii. ID of the project iii. Legend iv. Printing date v. Scale vi. Direction of North vii. GPS coordinate system (e.g. WGS 84) viii. GPS grid ix. Infrastructure (roads, houses, etc.) and rivers x. Information on the satellite or aerial picture (date, resolutions, data source)	
7. NON-CONFORMITY 7.1.1 The Project Developer shall report any potential or actual Non-Conformity against the Requirements and any associated Guidelines, Tools or Methodologies immediately upon discovery (and no later than 30 days after the Non-Conformity event discovery). Potential or actual non-conformities may also be submitted to Gold Standard by any party at any time for review. 7.1.2 Gold Standard shall undertake a review of the Non-Conformity, including potentially commissioning an independent investigation and an expert peer review of any recommended action taken. During the investigation Gold Standard reserves the right to suspend activities related to Certification and/or Registry, including the assignment, transfer or retirement of Gold Standard Certified Impact Statements or Products. 7.1.3 Gold Standard shall decide upon the action taken in response to a confirmed Non-Conformity. This may include; a requirement for immediate rectification or change, a suspension of a Project until rectification has been Verified or a removal of Gold Standard Certified Design status from the Project. Factors that influence Gold Standard's consideration of the severity of the issue shall include, but are not limited to: (a) If the issue is repeated/systematic or fundamental to the project. (b) If the issue has resulted in an inappropriate certification decision or over-issuance of Gold Standard Certified Impact Statements or Products. (c) If the issue has continued over a longer period of time or affects a significant area or population. (d) If the issue has caused the endangerment of life, livelihoods, ecology or the environment. (e) If the Project Developer failed to notify Gold Standard, take appropriate steps to limit any damage or disruption caused or has attempted to cover up the issue.	The developer does not raise any non-conformity.

Appendix 6: GHG Emissions Reduction & Sequestration Product Requirements v2.0

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
1. SCOPE AND APPLICABILITY 1.1.1 This document represents the Product requirements for the issuance of Gold Standard Verified Emissions Reductions: • Gold Standard Verified Emission Reductions (GS-VERs) • Gold Standard labels for Certified Emission Reductions (GS-CERs) • Gold Standard Planned Emissions Reductions (PERs) for Land Use & Forests	The project developer is seeking Gold Standard Verified Emission Reductions (GS-VERs) from the proposed project. The scope of the EPIC is verification of project undergoing performance certification only.
1.1.2 Certain Requirements noted in this document are not applicable to Projects applying the Gold Standard Land Use & Forests Activity Requirements (hereafter "LUF requirements"), these are noted in brackets as (LUF – N/A) for ease.	The Project has been recycling PET waste, reducing energy consumption that would otherwise be required for the production of plastic products made of virgin inputs, and consequently reducing greenhouse gases emissions. Hence this is treated as Waste Handling & Disposal project. So requirements applicable to Land Use & Forests projects do not apply.
1.1.3 Claims made regarding Gold Standard Voluntary Emission Reductions (VERs), Certified Emission Reductions (CERs) or Planned Emission Reductions (PERs) shall be in line with the Claims Guideline.	The project developer is seeking Gold Standard Verified Emission Reductions (GS-VERs) from the proposed project. The verification opinion of the claims guidelines are detailed in Appendix 7 of this report.
1.1.4 Unless otherwise indicated, all projects applying these Requirements shall be consistent with applicable UNFCCC rules and requirements for Clean Development Mechanism (CDM) or Joint Implementation (JI) projects, as periodically updated	The project developer has applied AMS.III.AJ v6.0 for calculating emission reductions.
2. ELIGIBILITY CRITERIA 2. General Eligibility Criteria 2.1.1 Unless otherwise stated elsewhere in the Principles & Requirements, Projects involving a mix of eligible and ineligible components can only claim credits for the Emission Reductions and/or sequestration associated with the eligible component of the project.	The Project has been recycling PET waste, reducing energy consumption that would otherwise be required for the production of plastic products made of virgin inputs, and consequently reducing greenhouse gases emissions. Hence this is treated as Waste Handling & Disposal project.
2.1.2 Bundled Projects: Where Projects are submitted together for Gold Standard certification within a bundle, each Project shall individually be conform to the Gold Standard Requirements. Eligibility criteria with regards to the scale of the Project shall apply to the bundle as a whole and not to the individual Projects.	The proposed project is not a bundled project.
2.1.3 Programme of Activities (PoA): (LUF – N/A) Where a group of Projects is submitted together for Gold Standard Design Certification within a Programme of Activities, each of these Projects shall confirm to the Gold Standard Requirements. A microscale project can only be part of a Microscale PoA.	The proposed project is not a PoA project nor microscale project.
2. Location of Project 2.1.4 Gold Standard CDM Projects shall be located in a non-Annex I country, as defined by the UNFCCC. (LUF – N/A)	The project is located in Romania which is an Annex I country as per UNFCCC. But the project is standalone GS project.
2.1.5 Gold Standard JI Projects shall be located in	The project is located in Romania which is an Annex I

GHG Emissions Reduction & Sequestration Product Requirements v2.0 ^{1/} effective 1 st April 2020	Verification opinion
an Annex I country with a commitment inscribed in Annex B, as defined by the UNFCCC. (LUF – N/A)	country as per UNFCCC. Hence requirements under Annex A and B of GHG Emissions Reduction & Sequestration Product Requirements v2.0 does apply.
2.1.6 Gold Standard VER Projects may be located in any host country or state. However, where host countries or states have mandatory operational schemes to reduce GHG emissions in any form (e.g. cap & trade, carbon tax etc.), Projects shall only be eligible if the Project Developer has either: (a) provided Gold Standard with satisfactory justification that no double counting of emission reductions occur or (b) has committed to retiring eligible units equal to the quantity of Gold Standard VERs. Refer to Annex A of this document.	The project is located in Romania which is an Annex I country as per UNFCCC. Romania does not have any mandatory operational schemes to reduce GHG emissions in the waste sector. The verification team has reviewed the EU ETS website and confirmed the same. Hence requirements under Annex A of GHG Emissions Reduction & Sequestration Product Requirements v2.0 does not apply.
3. Eligible Greenhouse Gases 2.1.7 Only Carbon Dioxide (CO₂), Methane (CH₄) and/or Nitrous Oxide (N₂O) are eligible for Gold Standard crediting, provided Projects comply with Gold Standard Requirements and eligibility criteria.	Only CO ₂ are applicable for this project.
2.1.8 Projects involving the reduction of both eligible and non-eligible greenhouse gases shall be eligible under Gold Standard for the crediting of emission reductions associated with eligible gases only.	Only CO ₂ are applicable for this project which is eligible gases.
4. Types of Project 2.1.9 The Following Project types are eligible for issuance of Gold Standard VERs: (a) Renewable Energy Supply: Project activities that generate and deliver energy services (e.g. mechanical work/electricity/heat) from non-fossil and renewable energy sources. (b) End-Use Energy Efficiency Improvement: Project activities that reduce energy requirements as compared to baseline scenario without affecting the level and quality of services or products, where the end user of the products and services are clearly identified and when the physical intervention is required at the user end. For example, efficient cooking, heating, lighting, etc. (c) Waste Handling & Disposal: The waste handling and disposal category refers to all waste handling Projects that deliver an energy service (e.g. LFG with some of the recovered methane used for electricity generation) or a usable product with sustainable development benefits (e.g. composting). (d) Land Use and Forests: including Afforestation/Reforestation and Agriculture Projects (note – CDM LUF projects are not eligible for GS Labelling)	The Project has been recycling PET waste, reducing energy consumption that would otherwise be required for the production of plastic products made of virgin inputs, and consequently reducing greenhouse gases emissions. Hence this project is treated as Waste handling & Disposal. project. So project types a, b, d does not apply.

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
Note that specific requirements apply with regards to the issuance of Gold Standard Labelled Renewable Energy Products and Gold Standard VERs.	
2.1.10 Co-issuance of Renewable Energy Attributes Certificates (REACs) with VERs for same MWh of electricity generated is not permitted. It is, however, possible for a Project to request issuance of either Gold Standard VERs and Gold Standard Labelled Renewable Energy Products – see the Renewable Energy Label Product Requirements for further details.	The project is seeking only GS-VERs only. The project does not involve any national or international RECs. Hence GS Renewable energy label requirements v1.2 does not apply for this project.
2.1.11 Furthermore, if the Project also applies the Gold Standard Renewable Energy Label Product Requirements then the Gold Standard Validation/Verification Body (hereafter VVB) shall check for double counting at both validation and verification stages by reviewing all relevant registries that could hold REACs from the considered project activity. The list of registries examined by the VVB shall be reported in the Validation Report and Verification Report. Refer to Renewable Energy Label Product Requirements for further details.	The project is seeking only GS-VERs only. The project does not involve any national or international RECs. Hence GS Renewable energy label requirements v1.2 does not apply for this project.
5. Official Development Assistance (ODA) Declaration 2.1.12 Projects are ineligible for carbon crediting under Gold Standard if the ODA assistance is provided to the project under the condition that the credits generated by the Project will be transferred, either directly or indirectly, to the donor country providing ODA support. The OECD defines Official Development Assistance (ODA) as financial flows: • To developing countries and multilateral institutions; • Provided by government agencies (e.g. USAID); • Whose main objective is the economic development and welfare of developing countries; and • That are concessional in character, conveying a grant element of at least 25%. 2.1.13 Project Developer submitting a Project located in a country named by the OECD Development Assistance Committee's ODA recipient list shall sign and submit the ODA Declaration.	The capital investment of the project is ensured by the project developer itself using loans and equity. Hence there is no ODA involved.
3. FINANCIAL ADDITIONALITY & ONGOING FINANCIAL NEED 6. General Requirement 3.1.1 All Gold Standard Project seeking the issuance of GSVERs or GSCERs shall be demonstrated to be additional, meaning that the	The project is seeking only GS-VERs only. The scope of work of EPIC is performance certification. Hence not applicable.

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
Project shall reduce anthropogenic emissions of greenhouse gases below those that would have occurred in the absence of the proposed Project. The Gold Standard Project shall also demonstrate Ongoing Financial Need at Certification Renewal.	
3.1.2 Gold Standard CDM and JI Projects are not required to carry out additional assessment for demonstration of additionality over and above what has been done for registration/determination with the CDM EB/JISC unless the Project falls into a category that is deemed non-Additional in an applicable Gold Standard Activity Requirement. In such cases the relevant Activity Requirement shall take precedence.	The project is seeking only GS-VERs only. The scope of work of EPIC is performance certification. Hence not applicable.
7. Gold Standard VER Projects 3.1.3 The Requirements for the demonstration of Financial Additionality and Ongoing Financial Need are included in the Principles & Requirements and relevant Activity Requirements.	The project is seeking only GS-VERs only. The scope of work of EPIC is performance certification. Hence not applicable.
3.1.4 If the stakeholder consultation for the Project was conducted after the start date of the Project, the Gold Standard reserves the right to require that the Project Developer demonstrate the revenues from carbon credits were seriously considered in the decision to implement the Project. Evidence to support carbon revenue consideration and continuous actions may include contracts, draft versions of Project information, correspondence with financial institutions or other stakeholders, minutes and notes of Board/Management meetings, agreements or negotiations with auditors, publications in newspapers.	This is not applicable for projects undergoing performance certification.
4. ELIGIBLE METHODOLOGIES 4.1.1 Projects shall conform to the relevant Activity Requirements and Gold Standard Approved Methodologies, including eligible CDM Methodologies.	The project is satisfied the requirements of CDM approved methodology AMS.III.AJ
8. CDM and JI Projects (LUF – N/A) 4.1.2 CDM and JI Projects shall use an approved UNFCCC CDM methodology to be eligible for Gold Standard Design Certification. All Project documentation shall apply the latest version of the methodology and applicable tools available at the time of first submission (preliminary review) of the Project to Gold Standard.	The project developer has applied CDM approved AMS.III.AJ v6.0 (valid since 4 th May 2017) for calculating emission reductions. Since the project is already registered, the verification team has accepted.
9. VER Projects 4.1.3 VER Projects shall use a Gold Standard Approved methodology or an eligible CDM methodology to be eligible for Gold Standard Design Certification. All project documentation shall apply the latest version of the methodology and applicable tools available at the time of first submission (preliminary review) of the Project to Gold Standard.	The project developer has applied CDM approved AMS.III.AJ v6.0 (valid since 4 th May 2017) for calculating emission reductions. Since the project is already registered, the verification team has accepted.
4.1.4 The methodology and tool version applied at the time of first submission may be used by the	The project developer has applied CDM approved AMS.III.AJ v6.0 (valid since 4 th May 2017) for

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
Project until it achieves Design Certification as long as the Project is submitted for validation within six months after the time of first submission for Preliminary Review. If this condition is not met, the latest version of the methodology and applicable tool(s) available at the time of submission for validation shall be applied.	calculating emission reductions. Since the project is already registered, the verification team has accepted.
10. Voluntary Programme of Activities (LUF – N/A) 4.1.5 VER Projects may use different methodologies under the same PoA. See Gold Standard for the Global Goals Programme of Activity Requirements.	The project is not a PoA project. Hence the requirement is not applicable.
11. Data vintage: 4.1.6 When no specific guidance is provided on the valid reference point in time for data vintage, then the data available at the time of first submission of Project to Gold Standard are the ones to use.	The latest version of Tool7-Tool to calculate the emission factor for an electricity system v7.0 is used.
4.1.7 All Projects (CDM / JI / VER) submitted for Gold Standard Design Certification shall apply the most recent data vintage for calculation of grid emission factor, available to project at the time of submission for validation, where required.	The latest version of Tool7-Tool to calculate the emission factor for an electricity system v7.0 is used.
5. PROJECT SCALE 12. Gold Standard CDM and JI Projects (LUF – N/A) 5.1.1 Gold Standard CDM or JI Projects may be 'large scale' or 'small scale' Projects. The applicability of methodologies is defined in accordance with UNFCCC rules. 5.1.2 Small scale Projects are defined as follows in UNFCCC rules: • Renewable energy Project capacity < = 15 MW • End-use energy efficiency project improvement < = 180 GWh_{th} • Waste handling & disposal project GHG reduction < = 60,000 tCO_{2eq} per annum All Project exceeding the small scale thresholds are defined as large scale.	The Project has been recycling PET waste, reducing energy consumption that would otherwise be required for the production of plastic products made of virgin inputs, and consequently reducing greenhouse gases emissions. The emission reduction of the project is less than 60,000 tCO _{2e} per year. Hence this project is considered to be small scale energy project.
5.1.3 Microscale CDM projects are defined based on individual unit threshold as defined by the CDM for e.g. in the case of distributed technology systems like domestic improved cookstoves and water filtration devices etc. • Renewable energy capacity/unit or installation < = 5 MW • End-use energy efficiency improvement/unit or installation < = 20 GWh_{th} • Waste handling & disposal GHG reduction < = 20,000 tCO_{2eq} per annum per unit or installation	This project is considered not to be large scale project. This project is not a microscale project.
13. Gold Standard VER Projects 5.1.4 Standard VER Projects may be 'large scale', 'small scale' (for the applicability of methodologies and tools only) or 'microscale'. Scale is defined in the relevant Gold Standard Activity Requirements or where these do not exist then as follows:	The emission reduction of the project is less than 60,000 tCO _{2e} per year. Hence this project is considered to be small scale project.

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
(a) 'Large scale' and 'small scale' projects are defined in accordance with UNFCCC rules, as explained above. (b) 'Microscale' Projects are those projects associated with annual emission reductions of less than or equal to 10,000 tCO₂eq in each year of the crediting period. It should be noted that the Gold Standard definition of 'microscale' projects is different from the CDM's definition of 'microscale' units. (c) In case of A/R Projects with a maximum project area of 500ha are classified under microscale.	
5.1.5 Projects with expected emission reductions exceeding the microscale eligibility threshold in any of the years covered by the crediting period can still request for issuance, but the claimable emission reductions are capped at 10,000 tonnes of CO ₂ eq per year.	This project is not a microscale project.
5.1.6 Where the maximum level of allowable annual emission reductions for a small scale or microscale Project has been exceeded during project operation, that Project shall only be eligible for Gold Standard CERs, ERUs or VERs up to the maximum number of allowable credits per year under that Project scale. No GSVERs can be claimed for emission reductions generated over and above what is credited under a small scale CDM or JI Project.	This project is a small scale project. Hence there is no cap on GS-VERs for this project.
5.1.7 GSVERs may be claimed for eligible Project elements that are not covered by a CDM Project as long as the eligible elements are validated and verified separately as a VER Project.	The verification team has validated for the eligible elements of the project.
6. CREDITING CYCLE & ISSUANCE 14. Crediting Period 6.1.1 Gold Standard Projects that generate GHGs emission reductions are eligible to claim credits for no more than: (a) The maximum Certification Renewals/Cycles as stipulated in the relevant Activity Requirements OR (b) A maximum of one Certification Renewal Cycles (i.e. 10 years) in the absence of the Activity Requirements NOTE- Transition projects renewing their crediting period under Gold Standard for the Global Goals shall maintain their existing crediting cycle and maximum crediting periods following Transition Requirements.	The project developer has chosen fixed crediting period of 10 years. This is as per para 5.1.1 of GS Principles and Requirements v1.2
15. Crediting Period Start Date 6.1.2 The start date of the Gold Standard Crediting Period is the date of operation starts (start of planting for A/R Projects) or a maximum of two years prior to Gold Standard Design Certification, whichever occurs later.	The project developer has chosen fixed crediting period of 10 years. The crediting period starts from 1 st January 2017 to 31 st December 2026 (10 years).

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
In case of A/R and Agriculture Projects it is maximum three years prior to Project Design Certification.	
6.1.3 In case the start date of the Gold Standard Crediting Period is after date of Project Design Certification then it may be postponed for one year without justification, or for up to two years if convincing justification is provided. The start date of the crediting period as mentioned in the registered PDD cannot be postponed by more than 2 years. (LUF – N/A)	This is not applicable.
16. Retroactive crediting 6.1.4 Projects may be eligible for retroactive crediting for realised emission reductions prior to Gold Standard Design Certification for a maximum period of two years.	This is not applicable.
6.1.5 A/R and Agriculture Projects are eligible for retroactive crediting for maximum three years prior to Gold Standard Design Certification. Note - Retroactive crediting of 10 years for A/R Projects and 5 years for agriculture projects is allowed as an exception if time of first submission (preliminary review) was before January 1, 2016 for A/R Projects and January 1, 2017 for agriculture projects.	This is not applicable.
17. Aggregation of crediting periods (LUF – N/A) 6.1.6 Where a Gold Standard Project has been or is registered under one or more other voluntary carbon standards or certification schemes, the total aggregated crediting period under all schemes combined shall not exceed the standard crediting period allowed under Gold Standard. Gold Standard status shall immediately be withdrawn from any activities that are found to have violated this requirement and the Gold Standard reserves its right to pursue remedies in accordance with and pursuant to the Gold Standard Terms & Conditions.	The project is applied for GS-VER from GS only. Hence the condition is not relevant.
18. Issuance 6.1.7 Upon completion and approval of the Performance Review the Gold Standard shall certify the entire amount of emission reductions specified in the monitoring report and achieved by the Project. Certification of only part of total volume of emission reductions specified in the report approved by Gold Standard is not allowed. 6.1.8 Once issued, Gold Standard credits remain valid until they are permanently retired in the Gold Standard Impact Registry or until the time they are used for compliance or retired in an authorised registry (GSCERs). Once issued, GSCERs, or VERs cannot be retroactively cancelled.	The project is seeking performance certification under this scope of work.
19. Project design change 6.1.9 Permanent changes in project or PoA design shall be assessed as per Design Change Approval Procedures outlined in the Principles &	The project is seeking performance certification only under this scope of work. So project design change is not relevant.

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
Requirements.	
20. CDM Project Cycle (LUF – N/A) 6.1.10 CDM Project Crediting Cycle: the project cycle shall mirror the CDM Cycle in terms of any Certification Renewals (e.g. 7 years) in order to continue issuing Gold Standard Labels. The projects shall provide a qualitative narrative to demonstrate Ongoing Financial Need (OFN) at renewal of crediting cycle following the Principles & Requirements.	The project is applied for performance certification from GS only. Hence the condition is not applicable.
6.1.11 CDM or JI Regular Cycle: Projects proceeding under the regular project cycle, the start date of the Gold Standard Crediting Period shall be the start date of the crediting period under CDM or JI or a maximum of two years prior to Gold Standard Project Design Certification, whichever occurs later.	The project is applied for design certification from GS only. Hence the start date of the Gold Standard Crediting Period shall be from maximum of two years prior to Gold Standard Project Design Certification.
6.1.12 Pre CDM GSVERs for CDM or JI activities: Project Developers can claim pre-CDM GSVERs for a maximum of two years prior to the start of the CDM or JI crediting period (date of Design Certification/determination under UNFCCC) provided that the project enters into an agreement with the Gold Standard committing to surrender to the Gold Standard, for immediate retirement, CERs or ERUs that will be issued in respect of GHG Reductions generated by the Project during the CDM or JI crediting period in an amount equal to the Pre-CDM VERs or Pre-JI VERs. The agreement shall make use of the Emission Reduction Acquisition Agreement template and no delivery is required for a grace period of the initial two years of issuance after CDM Design Certification/JI determination.	The project is applied for design certification from GS only. Hence the condition is not relevant.
6.1.13 An eligible project may be submitted for Design Certification to both the Gold Standard CDM/JI stream and the Gold Standard VER stream in parallel. (a) If the proposed CDM/JI Project is successfully registered under the UNFCCC, Project Developer shall immediately inform The Gold Standard and the Gold Standard VER Project shall be cancelled. (b) If the proposed CDM/JI Project is rejected by the UNFCCC, Project Developer shall immediately inform the Gold Standard. Only if the Project was rejected due to inapplicability of the methodology, can continue to Design Certification under the GSVER stream.	The project is applied for design certification from GS only. Hence the condition is not relevant.
7. LAND USE & FORESTS SPECIFIC REQUIREMENTS 7.1.1 Annex C contains a guideline that provides an overview of the issuance, transfer and retirement of Planned Emissions Reductions and GSVERs issued from Projects following the LUF Requirements.	The project scenario is the plastic waste recycling. Hence this project is considered to be waste handling and disposal project. So the condition under Annex C is not applicable.
21. Gold Standard Buffer	The project scenario is the plastic waste recycling.

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
7.1.2 For projects applying the LUF Requirements, 20% of the issued PERs and GSVERs shall be transferred into the Gold Standard Buffer. The transfer is distributed pro rata according to the vintage years. Upon written notice to the Gold Standard at or prior to issuance, the Project Developer may transfer issued GSVERs from other Gold Standard certified Projects to the Gold Standard Conformity Buffer in lieu of the carbon credits from the Project.	Hence this project is considered to be waste handling and disposal project. So the condition under Annex C is not applicable.
22. Planned Emissions Reductions (PERs) 7.1.3 PERs may be issued by Projects following the LUF Requirements. They are subject to the following requirements: (a) PERs shall be issued only from project areas that have scientifically robust carbon modelling as required by the relevant Gold Standard Approved Methodology. (b) PERs shall be issued only from project areas where the VVB confirms, by certification, that trees have been planted or activity has taken place. (c) PERs shall be issued only after a successful Design Certification or subsequent Performance Certification. (d) 80% of the PERs shall be issued to the project's registry account according to their expected vintage years (years of delivery). The remaining 20% shall be issued to the Gold Standard Compliance Buffer. (e) All transfers and assignments of PERs shall be recorded in the Gold Standard Impact Registry. (f) After Performance Certification, where the effective emission reductions are verified, the PERs are converted into GSVERs, which are issued into the Gold Standard Impact Registry. (g) Project Developers shall transparently communicate the differences between PERs and GSVERs as described by the definitions of the Claims Guidelines.	The project scenario is the plastic waste recycling. Hence this project is considered to be waste handling and disposal project. So the condition under Annex C is not applicable.
23. Issuance of PERs 7.1.4 After a successful Project Design Certification or subsequent Performance Certification, A/R Projects may issue PERs for maximum 5 years and Agriculture Projects may issue PERs upto 3 years.	The project scenario is the plastic waste recycling. Hence this project is considered to be waste handling and disposal project. So the condition under Annex C is not applicable.
24. Carbon Performance 7.1.5 The Project Developer must ensure that the project carbon stocks are aligned with the number of issued PERs and GSVERs over time. This section also defines the activities that shall be implemented if the project carbon stocks decline below the levels of issued PERs and GSVERs. For the Performance Certification the project	The project scenario is the plastic waste recycling. Hence this project is considered to be waste handling and disposal project. So the condition under Annex C is not applicable.

GHG Emissions Reduction & Sequestration Product Requirements v2.0 ^{1/} effective 1 st April 2020	Verification opinion
owner shall provide documentation using the most recent version of the Carbon Performance template. (a) At any time during a crediting period, the Project Developer shall ensure that • the quantity of the PERs with respect to the project is equal or less than to the project's expected carbon stocks • the quantity of GSVERs with respect to the project is equal or higher (not less) to the project's expected carbon stocks. (b) Incidents, or events, that affect compliance with requirement (a) shall be reported to the Gold Standard. If they occur outside a certification process, the incidents or events shall be reported to the Gold Standard no more than 30 days after their discovery. The Carbon Performance template shall be used for this reporting. (c) If compliance with requirement (a) is not maintained, the project will be in a performance shortfall scenario. The Project Developer shall follow the requirements in the Performance Shortfall Guidelines and shall demonstrate to the Gold Standard how the project will realistically address the performance shortfall and recover appropriate levels of carbon stocks to comply with requirement (a). (d) The Project Developer shall use one or more of the following approaches according to the requirements in the Performance Shortfall Guidelines: • retiring/locking of PERs or GSVERs from the project which are not yet transferred or retired/locked • purchasing of GSVERs or GSCERs from any other Gold Standard projects (these can also be from non LUF project types such as renewable energy) • replanting of an appropriate planting area and recovery of the project carbon stocks over time • planting of new areas to generate further GSVERs 7.1.6 During the period where the project owner is not in compliance with requirement 7.5.1 (a), an equal number of PERs or GSVERs from the Gold	

GHG Emissions Reduction & Sequestration Product Requirements v2.0 ^{1/} effective 1 st April 2020	Verification opinion
Standard Compliance Buffer will be put 'on-hold'. Further PERs or GSVERs shall only be issued for the project after the project owner has complied with requirement 7.5.1 (a). If after 5 years, the project developer cannot demonstrate that compliance with requirement 7.5.2 (a) will occur, the project owner shall follow the Non-Conformity process as per Principles & Requirements.	
25. Bundled Planned Emissions Reductions 7.1.7 Gold Standard allows for the 'bundling' of PERs with other GSVERs and GSCERs. The applicability, eligibility and Requirements can be found in the Gold Standard Bundled PER Guidelines & Requirements.	The project scenario is the plastic waste recycling. Hence this project is considered to be waste handling and disposal project. So the condition under Annex C is not applicable.
8. GS-VVB REQUIREMENTS 8.1.1 Gold Standard Project Developers may use a GS-VVB as stated in the Gold Standard Validation & Verification Body Requirements.	EPIC is accredited to verify the project for performance certification. https://www.goldstandard.org/project-developers/standard-documents
8.1.2 VVB is required to conduct a site-visit as part of all Validation and Verification.	The verification team has conducted remote auditing on 16th December 2021 due to COVID.
8.1.3 Gold Standard requirements for validation and verification site visits shall supersede the CDM requirements for GSCER projects, GSVER projects and any PoA. A CDM project or CDM PoA may be exempted from undertaking an audit site visit for CDM validation or CDM verification process but it shall comply with the Gold Standard requirements in order to pursue Gold Standard Design Certification and Performance Certification for issuance and labelling of CERs.	The verification team has conducted remote auditing on 16th December 2021 due to COVID.
8.1.4 Gold Standard Project administration is managed through The Gold Standard Impact Registry. All Project Developers seeking to apply for Design Certification under the Gold Standard CDM, JI or VER streams shall open an account in the Gold Standard Impact Registry. The appointed VVB shall have an approved account before they can audit a Gold Standard Project.	The project developer has the account in the Gold Standard Impact Registry. The project is listed already. EPIC is also having a GS account.
9. UPGRADING FROM OTHER VOLUNTARY SCHEMES 26. Upgrading VERs to GSVERs 9.1.1 VER Projects registered, or to be registered, under another voluntary carbon crediting scheme may seek to upgrade a VER Project to a GSVER Project at any time during the crediting period with respect to future emission reductions, provided proof of the following is available: (a) The Project opts out from the other voluntary carbon crediting scheme and the emission reductions of a given vintage are claimed only once, under one single scheme; AND (b) The total duration of the crediting period including certification under other standard does not exceed the maximum crediting period allowed under Gold Standard as stated in the Principles &	The project is applied for performance certification from GS only. Hence the condition is not relevant.

<i>GHG Emissions Reduction & Sequestration Product Requirements v2.0^{1/} effective 1st April 2020</i>	<i>Verification opinion</i>
Requirements, Activity or Product Requirements.	
9.1.2 For an eligible project seeking Gold Standard certification, the Project Developer opts in for Gold Standard by delivering the full set of Gold Standard specific Project documentation, or the project documentation provided under the other voluntary scheme together with a report highlighting and discussing the gaps between the requirements of the other voluntary scheme and the Gold Standard requirements ("Gap Analysis Report"). This report shall be audited by a GSVVB.	The project is applied for performance certification from GS only. Hence the condition is not relevant.
9.1.3 It is possible to upgrade an eligible LUF project from both CDM/JI & VERRA/CCBA to GSVERs. For transitions of LUF projects from other standards please contact the Gold Standard for eligibility check and certification procedure.	The project is applied for performance certification from GS only. Hence the condition is not relevant.
27. Converting GSVER Project to GS CDM/JI Project during a crediting period (LUF – N/A) 9.1.4 Project Developers may seek to convert a GSVER Project to a Gold Standard CDM/JI Project at any time during the crediting period with respect to future emission reductions, provided the Project Developer either applies under the Gold Standard CDM/JI stream before any GSVERs have been issued, or enters into an agreement with The Gold Standard according to which they commit to surrender to The Gold Standard, for immediate retirement, CERs or ERUs that will be issued in respect of GHG Reductions generated by the Project in an amount equal to VERs already issued. The agreement shall make use of Emission Reduction Acquisition Agreement template.	The project is applied for performance certification from GS only (GS-VER). Hence the condition is not relevant.
28. Converting GSCERs to GSVERs (LUF – N/A) 9.1.5 The Project Developer may choose to convert their issued GSCERs into GSVERs by following the applicable requirements and guidelines provided in Annex B.	The project is applied for performance certification from GS only (GS-VER). Hence the condition under Annex B is not relevant.
29. Converting GS CDM Project to GSVER Project 9.1.6 The Project Developer may seek to convert a Gold Standard CDM Project to a GSVER Project by following applicable requirements and guidelines provided in Annex B.	The project is applied for performance certification from GS only (GS-VER). Hence the condition under Annex B is not relevant.

Appendix 7: Claims guidelines-Gold Standard for the Global Goals

<i>Claims guidelines-Gold Standard for the Global Goals</i>	<i>Verification opinion</i>
PROJECT-LEVEL CERTIFICATION AND CLAIMS >>Design Certification: Successful completion of Gold Standard Project Design Certification means that a project can claim to have achieved 'Gold Standard Certified Project Design.' Gold Standard Project Design Certification means: The project design and planning has met the Gold Standard for the Global Goals Requirements, including Safeguarding Principles, Stakeholder	The scope of the EPIC is verification of new & regular project undergoing performance certification. Only upon successful completion of Gold Standard Project Design Certification means that a project can claim to have achieved 'Gold Standard Certified Project Design.' The verification team has validated that the project design and planning has met the Gold Standard for the Global Goals Requirements, including Safeguarding

Claims guidelines-Gold Standard for the Global Goals	Verification opinion
Engagement, and Sustainable Development Goal requirements and has created a compliant Monitoring Plan. The project design and ex-ante impact assessment has been validated by an accredited, approved third party Gold Standard Validation and Verification Body (VVB). Following this the project has been reviewed by Gold Standard and is subject to over-arching independent review by the Gold Standard Technical Advisory Committee (TAC) and NGO Supporters. It does NOT mean or imply: That any impacts have been realised or will be realised or that these have been verified by a VVB or certified by Gold Standard (see below).	Principles and Sustainable Development Goal requirements and has created a compliant Monitoring Plan. The verification team has verified the actual project design and ex-post impact assessment.
IMPACT-LEVEL CERTIFICATION AND CLAIMS Gold Standard for the Global Goals specifies that all projects shall demonstrate a clear, direct contribution to sustainable development, defined as making demonstrable, positive contributions to at least three SDGs, one of which must be SDG 13, Climate Action	SDGs applied by the project are 1. SDG 3- Good Health & Well Being 2. SDG 4- SDG4 Quality Education 3. SDG 5-Gender Equality 4. SDG 7- Affordable and Clean Energy 5. SDG 8- Decent work & Economic Growth 6. SDG 9- Industry, Innovation & Infrastructure 7. SDG 10- Reduce Inequalities 8. SDG 11- Sustainable Cities & Communities 9. SDG 12- Responsible Consumption & Production 10.SDG13- Climate action
Gold Standard Certified SDG Impacts must be a significant and primary effect of the projects and must be lasting. Certified SDG Impacts are third-party verified and certified by Gold Standard and are reported in the Project Impact Statement. Claims made around SDG impacts in project or funder communications should include an easily accessible footnote or hyperlink to a statement that describes the methodology for monitoring the benefits. When a project follows a Gold Standard-approved methodology and demonstrates Financial Need for a given Certified SDG Impact (for example, Gold Standard Verified Emission Reductions, Gold Standard-labeled Renewable Energy Certificates, or Gold Standard ADALYs), these are issued as individually assignable and/or tradeable products and can be monetised or sold. These products are listed in the Gold Standard public registry and can be assigned to a funder or sponsor. These products also have additional rules or requirements governing their issuance, use, and claims; Please refer to Product Claims Guidelines. Projects and their funders are encouraged to use the logo for “Gold Standard Certified SDG Impacts” in their communications. Those that follow Gold Standard approved methodologies and demonstrate Financial Need may also use relevant SDG icons paired with the Gold Standard logo, as shown below, using SDG	SDGs applied by the project are 1. SDG 3- Good Health & Well Being 2. SDG 4- SDG4 Quality Education 3. SDG 5-Gender Equality 4. SDG 7- Affordable and Clean Energy 5. SDG 8- Decent work & Economic Growth 6. SDG 9- Industry, Innovation & Infrastructure 7. SDG 10- Reduce Inequalities 8. SDG 11- Sustainable Cities & Communities 9. SDG 12- Responsible Consumption & Production 10.SDG13- Climate action SDG positive impacts are primary in effect. It provides avoidance of virgin plastic usage It gives direct employment to the local people. As per the PDD, it would achieve emission reduction to the tune of less than 60,000 tCO₂e per year (45,380 tCO₂e per year). Since the project follows a CDM approved methodology AMS.III.AJ v6.0 and demonstrates additionality for a given Certified SDG Impact (for example, Gold Standard Verified Emission Reductions), these can be issued as individually assignable and/or tradeable products and can be monetised or sold upon performance certification during the crediting period.

Claims guidelines-Gold Standard for the Global Goals	Verification opinion
3, Health as an example for projects that have issued ADALYs: >>Important note on management of health-related claims To ensure credibility and rigour and avoid over-claiming, making ANY health-related claims requires expert stakeholder input and clear academic justification. Absent of such substantiation, neither project nor funder shall make a claim to have improved health. For clean cooking and heating technologies that have neither applied the Gold Standard-approved ADALYs methodology nor provided expert stakeholder input and clear academic justification, the SDG contribution claims are limited to: “Many improved cookstoves are associated with reduced smoke, which can lessen exposure to dangerous indoor air pollution.”	
PRODUCT CLAIMS GUIDELINES FOR MONETISABLE ASSETS CERTIFIED SDG 13 IMPACTS – EMISSION REDUCTIONS These guidelines are applicable for climate mitigation claims for the following products: 1. Gold Standard Verified Emission Reductions (VERs) and Gold Standard labels for Certified Emission Reductions (CERs) 2. Gold Standard Planned Emission Reductions for sequestration Overview ‘Emissions Reductions’ represent the reduction or sequestration of one metric tonne of carbon dioxide equivalent (tCO₂e). This ‘basket’ of gases within the ‘carbon dioxide equivalence’ includes Carbon Dioxide (CO₂), Methane (CH₄) and/or Nitrous Oxide (N₂O). Under Gold Standard for the Global Goals, the quantification and certification of tCO₂e and subsequent issuance of Gold Standard VERs or Gold Standard CERs represents a Certified SDG Impact to SDG 13[1] through its contribution to climate change mitigation. Under Gold Standard for the Global Goals, a limited number of Planned Emission Reductions may also be issued for certain project types. A Planned Emission Reduction represents the expected (i.e future) sequestration of 1 tonne of CO₂e. The Gold Standard Certified SDG Impact logo may be used in conjunction with issuance and funding of these products. 1. Product Claims – Gold Standard VERs and Gold Standard CER Labels For Project Developers: In addition to the allowed claims for being a Gold Standard Certified Project the project developer may also make the following claim: Project [NAME/NUMBER] made a contribution to SDG Target 13: issuing X,000 [Gold Standard VERs/ Gold Standard CERs] on [DATE]. This	The verification team has validated that estimated Gold Standard Verified Emission Reductions (VERs) is 45,380 tCO₂e per year. The project developer does not claim planned Emission Reduction. The proposed project does not involve any renewable energy product such as Renewable Energy Certificates. Hence GS Renewable Energy Label Product Requirements does not apply for this project.

<i>Claims guidelines-Gold Standard for the Global Goals</i>	<i>Verification opinion</i>
represents a direct and quantifiable impact on climate change mitigation, monitored, verified and certified by Gold Standard. For those retiring Gold Standard VERs and Gold Standard CER labels: These assets can be used in pursuit of 'carbon neutral,' 'climate neutral,' and 'climate positive' claims. In addition to the allowed claims for supporting a Gold Standard Certified Project, the funder may also make the following claim: Organisation X has made a contribution to SDG Target 13 by funding X,000 [Gold Standard VERs/Gold Standard CERs] on [DATE]. This represents a direct and quantifiable impact on climate change mitigation, monitored, verified and certified by Gold Standard. The buyer/retiree must not make claims for other Gold Standard Certified SDG Impacts that they have not directly funded (e.g., Black Carbon and/or ADALYs). They can, however, include a description of SDG Impacts as part of a project narrative, but must indicate clearly and precisely what their funds supported.	

Appendix 8: Stakeholder Consultation and engagement requirements v1.2

<i>Stakeholder Consultation and engagement requirements v1.2 effective 24th October 2019</i>	<i>Verification opinion</i>
1. SCOPE AND APPLICABILITY 1.1.1 The aim of the stakeholder consultation is to engage affected stakeholders and to discuss potential environmental, social and economic impacts (both positive contributions and potential risks) that projects may have during design, planning and implementation and to establish an ongoing mechanism for feedback.	The verification team has reviewed the LSC report and observed that project developer has understood the purpose of LSC meeting. The project developer has identified the affected stakeholders to discuss the potential impacts on all aspects.
1.1.2 All Gold Standard projects shall "take gender issues into account". This requires local stakeholder consultation processes to reach a wide range of community representatives in ways that ensure equal and effective participation of both women and men, and that gender issues are fully factored into comprehensive social and environmental impact assessments. Project Developers are referred to the Gold Standard Gender Equality Requirements & Guidelines and Gender Policy	The project developer had conducted a LSC meeting especially for women to ensure equal participation.
2. TIMING OF LOCAL STAKEHOLDER CONSULTATION 2.1.1 The Stakeholder Consultation shall be conducted prior to the start date of the Project so that the stakeholders can truly influence the project design, planning and its implementation	This was already validated during registration of the project.
2.1.2 If the Consultation is conducted after the start date, the stakeholders shall be provided with an opportunity to comment on the project and the	This is not applicable.

<i>Stakeholder Consultation and engagement requirements v1.2 effective 24th October 2019</i>	<i>Verification opinion</i>
Project Developer shall provide further explanation of how comments received during the consultation were taken into account.	
3. MINIMUM GROUP OF STAKEHOLDERS TO BE CONSULTED 3.1.1 The Project Developer shall identify and invite all relevant (local, affected and interested) stakeholders as mentioned below for consultations and comments. (a) Local people, communities and or representatives who are directly or indirectly affected by the project (b) Stakeholders with land-tenure rights within or adjacent to the project must be contacted (c) Local policy makers and representatives of local authorities (d) National government officials or National focal bodies responsible for the project in the host country, for example, Designated National Authority (DNA) (e) Local non-governmental organisations (NGOs), Women Groups working on topics relevant to the project or working with communities who are likely to be affected by the project (f) A Gold Standard representative at help@goldstandard.org (g) Relevant international Gold Standard NGO Supporters NGO Supporters located in the host country of the project with representation in your region and all Gold Standard	This was already validated during registration of the project.
3.1.2 The Project Developer shall provide evidence that invitations were sent to the relevant stakeholders and that their comments were invited. If any of the relevant stakeholders were not invited, the project participants shall provide appropriate justification.	The verification team has reviewed the LSC meeting report and observed that project developer has identified the relevant stakeholders and then invitation is extended to all the relevant stakeholders.
4. MEANS FOR INVITING STAKEHOLDERS 4.1.1 The Project Developer shall invite local stakeholders to participate in the meeting and provide comments on the proposed project in an open and transparent manner, in a way that facilitates comments to be received from local stakeholders.	The project developer has sent invitations to all the local people. LSC meeting was conducted to get comments in a free and transparent manner.
4.1.2 The Project Developer shall invite the stakeholders selecting an invitation method that is most appropriate to the context and for the region, taking into account local and national circumstances, including appropriate language and measures and using adequate and effective means.	This was already validated during registration of the project.
4.1.3 Projects shall ensure that the stakeholders are invited in a 'gender-sensitive' manner and efforts must be made to solicit input from women and marginalised groups.	This was already validated during registration of the project.
4.1.4 The Project Developer shall not deny anyone	This was already validated during registration of the

<i>Stakeholder Consultation and engagement requirements v1.2 effective 24th October 2019</i>	<i>Verification opinion</i>
access to the consultation. It shall be open for anyone wishing to participate.	project.
4.1.5 The invitation for the consultation meeting shall be given at least 30 days before the meeting takes place.	This was already validated during registration of the project.
5. INFORMATION TO BE MADE AVAILABLE TO STAKEHOLDERS 5.1.1 Prior to the consultation, the Project Developer shall provide information in a manner including format, language(s) that allows local stakeholders to understand and engage with the project. The information to be made available to stakeholders shall include, inter alia: (a) A non-technical summary of the project including information on project design, technology, objectives, scale, duration and implementation plan (so far as known) (b) Summary of the economic, social and environmental impacts of the project as per Safeguarding Principles & Requirements (c) Contact details to get further technical detail and project information, should any stakeholder be interested (d) Other relevant information to help stakeholders understand the project (e) Means and method to provide feedback for those who are not able to join the consultation meeting	This was already validated during registration of the project.
6. CONSULTATION 6.1.1 The Stakeholder Consultation shall comprise of a minimum two rounds of consultation including one mandatory physical meeting and one stakeholder feedback round lasting for at least two months.	The verification team has reviewed the LSC meeting report. The initial LSC meeting conducted in person and the stakeholder feedback round lasting for 60 days.
6.1.2 Where necessary, other means and approaches that are appropriate for local and national circumstances can be used to conduct stakeholder consultation meetings. For example, due to the nature of the project, instead of one big physical consultation meeting, several meetings at different locations may be conducted to ensure that relevant stakeholders can participate.	There is no local rule on how to conduct LSC in Romania. However, project developer has followed the GS guidelines for LSC.
6.1.3 The project shall encourage equal and effective participation by both men and women in the stakeholder consultation (this also includes the suitability of place and timing of the consultation(s)).	This was already validated during registration of the project.
6.1.4 For retroactive projects, project implementation is started without conducting the first round of stakeholder consultation following the Requirements. In such cases, the physical meeting shall be integrated with the stakeholder feedback round, if this has not taken place as part of previous stakeholder consultations. The physical meeting conducted during the stakeholder feedback round must follow all requirements listed in this document.	This was already validated during registration of the project.

<i>Stakeholder Consultation and engagement requirements v1.2 effective 24th October 2019</i>	<i>Verification opinion</i>
Special attention must be paid to the fact that the projects must take into account stakeholder feedback and shall modify project design, where reasonable.	
7. CONTINUOUS INPUT AND GRIEVANCE MECHANISM 7.1.1 All projects shall setup a formal input, feedback and grievance mechanism with the purpose of providing stakeholders with an opportunity to submit any feedback or raise grievances during the entire project life.	The verification team has interviewed the local stakeholders and they are aware of grievance mechanism which allows telephone access, email access, physical mode etc to send the grievances
7.1.2 The project shall discuss the potential options with stakeholders and agree on an appropriate method.	The verification team has interviewed the local stakeholders and they are aware of grievance mechanism which allows telephone access, email access, physical mode etc to send the grievances
7.1.3 At a minimum, Continuous Input and Grievance Expression Process Book shall be made available at an agreed location.	Issues and grievances need to be recorded at the project developer's office.
8. CONSIDERATION OF COMMENTS RECEIVED 8.1.1 The Project Developer shall apply a gender lens while assessing the relevance and appropriateness of the stakeholders' comments.	All comments are properly answered to the satisfaction of the people.
8.1.2 The project shall consider the comments provided by the Stakeholders and report on how the comments have been accounted for. It may also involve changes in the project design, where appropriate. The Project Developer shall provide justifications when any comments have not been incorporated or addressed.	The project developer has consolidated all the comments raised by the stakeholders during the LSC meeting and all comments are satisfactorily closed in the LSC meeting.
8.1.3 The Stakeholders shall be provided with the feedback on how their comments have been taken into account as part of the stakeholder feedback round.	During the remote auditing, the verification team has asked the stakeholder if there was no displacement of people due to the project. There was no dust problem or noise problem. Some of benefits provided by the project owners for village is local employment. There was no grievances faced by the project and they are aware of the communication with the project owners.
9. ONGOING REPORTING 9.1.1 Ongoing Monitoring & reporting project Developer shall provide information in the annual and monitoring report, as applicable, for the following: (a) Concerns that have been identified and raised by stakeholders during the stakeholder consultations and the mitigation measures put in place to address those. (b) Any feedback given by stakeholders as part of the project's grievance mechanism	The project developer has accepted that it would take into account all the comments raised during the course of the project. There was no grievances faced by the project and they are aware of the communication with the project owners.
10. STAKEHOLDER CONSULTATION DOCUMENTATION 10.1.1 The Project Developer shall make use stakeholder consultation report template to document all the steps taken to meet the Stakeholder Consultation and Engagement Requirements and provide evidence to demonstrate the compliance	The project developer has used LSC template to document LSC events, comments, mitigation measures etc.

Stakeholder Consultation and engagement requirements v1.2 effective 24 th October 2019	Verification opinion
10.1.2 The Stakeholder consultation report shall be submitted to Gold Standard within three months of the event (though this date may be after the Project Start Date).	The project developer had submitted LSC report ^{4/} for preliminary review.

Appendix 9: Requirements of applied methodology and SDG requirements

Particulars	Verification opinion										
Emission reduction achieved by the project activity (ER_y)	As per para 36 of the applied methodology, the emission reductions achieved by the project activity shall be determined as the difference between the baseline emissions and the project emissions and leakage. As per equation 9 of the applied methodology, $ER_y = BE_y - PE_y - LE_y$ Where BE_y-Baseline emission for the period y PE_y-Project emission for the period y LE_y-Leakage emission for the period y y- monitoring period The verification of each is demonstrated below.										
<table border="1"> <tr> <th colspan="2">Monitoring period (y)</th></tr> <tr> <th>Year</th><th>Monitoring period</th></tr> <tr> <td>Y1</td><td>1st Feb 2018 to 31 Dec 2018</td></tr> <tr> <td>Y2</td><td>2019</td></tr> <tr> <td>Y3</td><td>2020</td></tr> </table>	Monitoring period (y)		Year	Monitoring period	Y1	1 st Feb 2018 to 31 Dec 2018	Y2	2019	Y3	2020	As per the monitoring report, monitoring period covers 1 st Feb 2018 to 31 st Dec 2020.
Monitoring period (y)											
Year	Monitoring period										
Y1	1 st Feb 2018 to 31 Dec 2018										
Y2	2019										
Y3	2020										
Baseline emission (BE_y)	The purpose of project activity is recycling PET waste, reducing energy consumption that would otherwise be required for the production of plastic made of virgin inputs for the production of plastic products, and consequently reducing greenhouse gases emissions. Hence as per para 21a of the applied methodology, baseline emissions include emissions include for the production of plastic, associated with energy consumption for the production of plastic pellets from virgin plastic materials. As per para 22 of the applied methodology, baseline emissions shall be determined as follows. $BE_y = BE_{plastic,y} + BE_{glass,y} + BE_{paper,y} + BE_{metal,y}$ Where, $BE_{plastic,y}$ -Baseline emissions in year y associated with the recycling of plastic $BE_{glass,y}$ - Baseline emissions in year y associated with the recycling of glass $BE_{paper,y}$ - Baseline emissions in year y associated with the recycling of paper $BE_{metal,y}$ - Baseline emissions in year y associated with the recycling of metals The verification of each is demonstrated below.										
Baseline emissions in year y associated with the recycling of plastic ($BE_{plastic,y}$)	As per para 25/equation 2 of the applied methodology, baseline emissions for the production of pellet type i from virgin inputs are calculated. $BE_{plastic,y} = \sum [Q_{i,y} \times L_i \times B_i \times (SEC_{BI,i} \times EF_{el,y} + SFC_{BI,i} \times EF_{FF,CO2})]$ Where, $Q_{i,y}$ -Quantity of plastic type i recycled in year y i-Indices for material type i L_i- Net to gross adjustment factor to cover degradation in material quality and material loss in the production process of the final product using the recycled material B_i-Correction factor based on share of production in non-Annex I countries $SEC_{BI,i}$ -Specific electricity consumption for the production of virgin material										

	type i EF _{el,y} -Emission factor for grid electricity SFC _{BI,i} -Specific fuel consumption for the production of virgin material type i EF _{FF,CO2} -CO2 emission factor for fossil fuel								
Municipal solid waste (Q _{B PET, y}) <table><tr><td>Year</td><td>Municipal solid waste</td></tr><tr><td>2018</td><td>85,570 tonnes</td></tr><tr><td>2019</td><td>93,455 tonnes</td></tr><tr><td>2020</td><td>82,113 tonnes</td></tr></table> (monitored parameter No 20 of 28) Relevant SDG: SDG 11. Sustainable Cities and Communities	Year	Municipal solid waste	2018	85,570 tonnes	2019	93,455 tonnes	2020	82,113 tonnes	It is sourced from centralized production data for the years 2018 to 2020. The verification team has reviewed the document and accepted the same as authentic and correct. As per the applied methodology, it is measured by direct weighing and recording of the weight, cross checked with company's records that is invoiced and backed by receipt of payments. The verification team has accepted the monitoring procedure and accepted the same as feasible. QA/QC procedure: The weigh balance is calibrated every 5 years. The verification team has checked the calibration certificates (metrological checking report) against serial number, date of calibration, validity and actual error and found that balance is calibrated by the certified agency and the actual error is always less than the maximum permissible error. The verification team has accepted the measurement methods, aggregation approach and data used for baseline emission calculations and quality control procedures. Hence accepted.
Year	Municipal solid waste								
2018	85,570 tonnes								
2019	93,455 tonnes								
2020	82,113 tonnes								
Quantity of plastic type i recycled in year y (Q _{i,y}) <table><tr><td>Year</td><td>Q_{i,y}</td></tr><tr><td>2018</td><td>60,175.29 tonnes</td></tr><tr><td>2019</td><td>65,388.68 tonnes</td></tr><tr><td>2020</td><td>57,974.95 tonnes</td></tr></table> (monitored parameter No 22 of 28)	Year	Q _{i,y}	2018	60,175.29 tonnes	2019	65,388.68 tonnes	2020	57,974.95 tonnes	The verification team has reviewed the agreements signed with various partners by Greentech regarding avoidance of double counting of carbon credits. As per the agreements, the right to claim carbon credits lies with Greentech only. The validity of the agreements is covering the monitoring period. 1. Greentech DOO (20th March 2018) 2. Grinteh MK DOO (20th March 2018) 3. Euro Impex Ltd (21st March 2018) 4. Interplast BG Ltd (21st March 2018) 5. PMT Tried EOOD (21st March 2018) 6. Megahart Ltd (21st March 2018) 7. Hamburger recycling Bulgaria EOOD (21st March 2018) 8. Ecosort Nikopol (21st March 2018) 9. Fluorou Afol S.A (21st March 2018) 10. Lageko EOOD (21st March 2018) 11. Bravia Total SRL (31st Oct 2017) 12. Star Trading Ltd (2nd Nov 2017) 13. Sobelpac (31st Oct 2017) 14. Verpackinc SRL (31st Oct 2017) 15. Kammarton Bulgaria Ltd (2nd Nov 2017) 16. Alcasar EOOD (2nd Nov 2017) 17. Greentech DOO (2nd Nov 2017) 18. Greenweee International SA (2nd Nov 2017) 19. Forezienne MFLS (31st Oct 2017) 20. Olifan GmbH (31st Oct 2017) 21. Maxoll SRL (31st Oct 2017) 22. Somaco Group Prefabricate SRL (31st Oct 2017) 23. SC Phoenix Distribution SRL (22nd March 2018) 24. SC Metarori SRL (21st March 2018) 25. Polimeri EST Impex SRL (22nd March 2018) 26. BIP Eco 2011 SRL (22nd March 2018) 27. Remat Vrancea (22nd March 2018) 28. Portello SRL (22nd March 2018) 29. SC Ecobin Reciclare Holding SRL (22nd March 2018) 30. Brantner Servicii Ecologice SRL (22nd March 2018) 31. SC LER SRL (22nd March 2018) 32. SC DC S1 DS SRL (22nd March 2018) 33. Pas Service SRL (22nd March 2018) 34. SC Sporting SRL (22nd March 2018) 35. SC Rotmac Eco SRL (21st March 2018) 36. Blu Satelit SRL (22nd March 2018)
Year	Q _{i,y}								
2018	60,175.29 tonnes								
2019	65,388.68 tonnes								
2020	57,974.95 tonnes								

	37. SC Rempras (22nd March 2018) It is sourced from centralized production data for the years 2018 to 2020. The verification team has reviewed the document and accepted the same as authentic and correct. As per the applied methodology, it is measured by direct weighing and recording of the weight, cross checked with company's records that is invoiced and backed by receipt of payments. The verification team has accepted the monitoring procedure and accepted the same as feasible. The verification team has reviewed the following documents regarding sale agreements and commissioning of different lines. 1. Final sale agreement for R-PET signed between SC ESOX Prodimpex SRL, Romania and Greenfiber (No 8019 dated 19th October 2012) 2. Commissioning certificate of line 1 dated 28th December 2012 3. Commissioning certificate of line 2 dated 25th March 2013 4. Commissioning certificate of line 3 dated 4th July 2013 5. Final commissioning certificate dated 1st Oct 2014 The verification team has reviewed the Environmental authorization letters from Ministerul Mediului Apelor Si Padurilor Agentia Nationala pentru Protectia Mediului during the following dates. 1. AM 233 din 2014 dated 27th October 2014 2. AM 233 revizuita 04.04.2016 dated 4th April 2016 3. AM 233 revizuita 03.02.2017 dated 3rd Feb 2017 4. AM 174 din 2019 dated 22nd November 2019 5. AM revizuita 02.12.2020 dated 2nd December 2020 6. Decizie dated 8th October 2021 QA/QC procedure: The weigh balance is calibrated every 5 years. The verification team has reviewed the calibration certificate^{41/} (metrological checking report) dated 20th June 2016, 5th February 2018. The verification team has checked the calibration certificates against serial number, date of calibration, validity and actual error and found that balance is calibrated by the certified agency and the actual error is always less than the maximum permissible error. The verification team has accepted the measurement methods, aggregation approach and data used for baseline emission calculations and quality control procedures. Hence accepted.
Material type (i) = R-PET, Strap and Fibre	The verification team has reviewed the prefeasibility reports, centralized production reports ^{5/} and confirmed that the project is generating only R-PET & polyester fiber (intermediate) and PET Strap only (finished product). The remote audit also confirms the same. But production and consumption of the whole plant is considered for the calculation.
Net to gross adjustment factor to cover degradation in material quality and material loss in the production process of the final product using the recycled material (L_i) =0.75 (ex-ante parameter no 2 of 6)	It is as per para 25 of the applied methodology. Hence accepted.
Correction factor based on share of production in non-Annex I countries (B_i) =1 (ex-ante parameter no 5 of 6)	The verification team has reviewed the national demand for virgin PET for various Europe countries ^{16/} (based on data from PCI PET Packaging, Resin & Recycling Ltd) and found finished PET demand for Romania for the past three years. The project developer has thus demonstrated that the finished products were manufactured in the host country of the GS project using either virgin raw materials or imported from another non-Annex I country. The verification team has reviewed the PDD and project developer has considered the baseline correction factor to be 1. Since the

	requirement is met, the verification team has accepted the same as correct								
Specific electricity consumption for the production of virgin material type i ($SEC_{BI,i}$)=1.11 MWh/ton (ex-ante parameter no 3 of 6)	It is as per para 24c ii) of the applied methodology. Hence accepted.								
Emission factor for grid electricity ($EF_{el,y}$)=0.701 tCO ₂ /MWh (ex-ante parameter no 1 of 6)	It is as per document "Emission factors for electricity consumed national and European - technical annex to the SEAP template instructions" ^{142/} www.eumayors.eu/IMG/pdf/technical_annex_en.pdf								
Specific fuel (NG) consumption for the production of virgin material type i ($SFC_{BI,i}$) =15 GJ/ton (ex-ante parameter no 4 of 6)	It is as per para 24b of the applied methodology. Hence accepted.								
CO ₂ emission factor for fossil fuel ($EF_{FF=NG,CO_2}$) =0.202 tCO ₂ /MWh =0.05611 tCO ₂ /GJ Note : 1 MWh =3.6 GJ (ex-ante parameter no 1 of 6)	It is as per website www.anpm.ro ; www.mmediu.ro								
Baseline emissions in year y associated with the recycling of plastic ($BE_{plastic,y}$) <table border="1"> <tr> <th>Year</th><th>$BE_{plastic,y}$</th></tr> <tr> <td>2018</td><td>73,102.90 tCO₂e</td></tr> <tr> <td>2019</td><td>79,436.30 tCO₂e</td></tr> <tr> <td>2020</td><td>70,429.85 tCO₂e</td></tr> </table> (calculated)	Year	$BE_{plastic,y}$	2018	73,102.90 tCO ₂ e	2019	79,436.30 tCO ₂ e	2020	70,429.85 tCO ₂ e	As per para 25/equation 2 of the applied methodology, baseline emissions for the production of pellet type i from virgin inputs are calculated. $BE_{plastic,y} = \sum [Q_{i,y} \times L_i \times B_i \times (SEC_{BI,i} \times EF_{el,y} + SFC_{BI,i} \times EF_{FF,CO_2})]$
Year	$BE_{plastic,y}$								
2018	73,102.90 tCO ₂ e								
2019	79,436.30 tCO ₂ e								
2020	70,429.85 tCO ₂ e								
Baseline emissions for paper and cardboard recycling ($BE_{paper,y}$) =0 tCO ₂ e	As per para 26 of the applied methodology, Baseline emissions for the anaerobic decay of paper and cardboard in the solid waste disposal site are calculated using the methodological tool "Emissions from solid waste disposal sites". The project consists recycling of plastic waste into recycled PET and PET strap. The project does not involve glass/metal recycling. Prefeasibility reports, centralised production reports also confirmed the same. Hence Baseline emissions for paper and cardboard recycling ($BE_{plastic,y}$) is zero.								
Baseline emissions for glass recycling ($BE_{glass,y}$) =0 tCO ₂ e	As per para 28 of the applied methodology, $BE_{glass,y}$ is calculated as follows. $BE_{glass,y} = Q_{glass,y} \times L_{glass} \times B_i \times SEC_{BI,glass} \times EF_{el,y}$ The project does not involve glass recycling, $BE_{glass,y} = 0$ tCO ₂ e per year								
Baseline emissions for metals ($BE_{metals,y}$) =0 tCO ₂ e	As per para 30 of the applied methodology, $BE_{metals,y}$ is calculated as follows. $BE_{metals,y} = Q_{i,y} \times B_i \times SEC_i$ The project does not involve metals recycling, $BE_{metals,y} = 0$ tCO ₂ e per year								
Baseline emission (BE_y) <table border="1"> <tr> <th>Year</th><th>BE_y</th></tr> <tr> <td>2018</td><td>73,102.90 tCO₂e</td></tr> <tr> <td>2019</td><td>79,436.30 tCO₂e</td></tr> <tr> <td>2020</td><td>70,429.85 tCO₂e</td></tr> </table>	Year	BE_y	2018	73,102.90 tCO ₂ e	2019	79,436.30 tCO ₂ e	2020	70,429.85 tCO ₂ e	As per para 22 of the applied methodology, Baseline emissions shall be determined as follows. $BE_y = BE_{plastic,y} + BE_{glass,y} + BE_{paper,y} + BE_{metal,y}$
Year	BE_y								
2018	73,102.90 tCO ₂ e								
2019	79,436.30 tCO ₂ e								
2020	70,429.85 tCO ₂ e								
Project emissions	As per para 32 of the applied methodology, Project emissions include								

	emissions for energy use at recycling facility and emissions associated with the use of the recycled material in the manufacturing facility. For project activities of Case B, project emissions are calculated using equation (5). $PE_y = \sum \{Q_{i,y} \times [(EC_{i,y} + SEC_{P,i}) \times EF_{el,y} + FC_{i,y} \times NCV_{FF} \times EF_{FF,CO_2}]\}$ Where $Q_{i,y}$ -Quantity of plastic type i recycled in year y i-Material type – plastics (HDPE, LDPE, PET and PP), container glass cullet, aluminum or steel $EC_{i,y}$-Electricity consumption of the recycling facility apportioned to material type i $SEC_{P,i}$-Energy consumption factor for processing of recycled material i in the processing/manufacturing facility $EF_{el,y}$-Emission factor for grid electricity $FC_{i,y}$ -Fuel consumption of the recycling facility apportioned to material type i NCV_{FF} -Net calorific value of the fossil fuel consumed in the recycling facility in year y EF_{FF,CO_2} -CO2 emission factor of the fossil fuel consumed at the recycling facility (tCO2/GJ), use local or national values, or IPCC default values The verification of the same is detailed below.								
Quantity of plastic type i recycled in year y ($Q_{i,y}$) <table border="1"> <tr> <th>Year</th><th>$Q_{i,y}$</th></tr> <tr> <td>2018</td><td>60,175.29 tonnes</td></tr> <tr> <td>2019</td><td>65,388.68 tonnes</td></tr> <tr> <td>2020</td><td>57,974.95 tonnes</td></tr> </table> (monitored parameter no 22 of 28)	Year	$Q_{i,y}$	2018	60,175.29 tonnes	2019	65,388.68 tonnes	2020	57,974.95 tonnes	It is already verified as above.
Year	$Q_{i,y}$								
2018	60,175.29 tonnes								
2019	65,388.68 tonnes								
2020	57,974.95 tonnes								
Material type (i) = R-PET, Strap and Fibre	It is already validated as above.								
Electricity consumption ($EC_{i,y}$) <table border="1"> <tr> <th>Year</th><th>$EC_{i,y}$</th></tr> <tr> <td>2018</td><td>22,649.68 MWh</td></tr> <tr> <td>2019</td><td>23,476.11 MWh</td></tr> <tr> <td>2020</td><td>19,437.05 MWh</td></tr> </table> (monitored parameter no 25 of 28) Relevant SDG: SDG 13-Climate Change	Year	$EC_{i,y}$	2018	22,649.68 MWh	2019	23,476.11 MWh	2020	19,437.05 MWh	The verification team has validated the centralized utility consumption data for the years 2018-2020 and accepted the same. As per the PDD, it will be monitored continuously and recorded monthly. Hence accepted. The verification team has reviewed the energy purchase contract dated 5th November 2015 (for the year ending 2016) between Greentech and RWE (power supplier). As per the contract, the measurement of electricity sold hereunder shall be made according to the provisions of the measurement code approved through order no. 17/2002 issued by National Energy Regulatory Authority (NERA) and maximum annual electricity to be delivered was 23,870 MWh. The contract price is fixed at RON 303.05/MWh. The verification team has also reviewed the addendums/amendments (dated 27th November 2015, 1st January 2017, 1st March 2017 & dated 1st August 2017) added to the existing energy purchase contract as well. These contracts are applicable to the monitoring period. The verification team has reviewed another energy purchase contract dated 24th November 2017 between Greentech and Energy Distribution Services SRL (power supplier) with contracted annual electricity being 50,800 MWh, contracted price being RON 218.5/MWh. These contracts are applicable to the monitoring period. The verification team has reviewed the “Lista cu documentele care atesta plata energiei electrice” indicating invoiced quantity of electricity for the factory for the years 2018 to 2020. The verification team has validated the centralized utility consumption data and monthly invoices for the years 2018, 2019 and 2020 and accepted the same.
Year	$EC_{i,y}$								
2018	22,649.68 MWh								
2019	23,476.11 MWh								
2020	19,437.05 MWh								

	QA/QC procedure: The meter is calibrated every 5 years. The verification team has reviewed the calibration certificates (metrological checking report) dated 9th January 2017 (class is 0.5S). The verification team has checked the calibration certificates against serial number, date of calibration, validity and actual error and found that balance is calibrated by the certified agency and the actual error is always less than the maximum permissible error. The validity of the calibration certificate is covering the monitoring period. The verification team has accepted the measurement methods, aggregation approach and data used for baseline emission calculations and quality control procedures. Hence accepted										
Electricity consumption of the recycling facility apportioned to material type <i>i</i> ($EC_{i,y}$) <table border="1"> <tr> <th>Year</th><th>$EC_{i,y}$</th></tr> <tr> <td>2018</td><td>0.376 MWh/tonne of plastic recycled</td></tr> <tr> <td>2019</td><td>0.359 MWh/tonne of plastic recycled</td></tr> <tr> <td>2020</td><td>0.335 MWh/tonne of plastic recycled</td></tr> </table> (calculated)	Year	$EC_{i,y}$	2018	0.376 MWh/tonne of plastic recycled	2019	0.359 MWh/tonne of plastic recycled	2020	0.335 MWh/tonne of plastic recycled	It is calculated as below. $EC_{i,y}$ = Electricity consumption/Quantity of plastic recycled		
Year	$EC_{i,y}$										
2018	0.376 MWh/tonne of plastic recycled										
2019	0.359 MWh/tonne of plastic recycled										
2020	0.335 MWh/tonne of plastic recycled										
Energy consumption factor for processing of recycled material <i>i</i> in the processing/manufacturing facility ($SEC_{P,i}$) = 0 MWh/tonne (ex-ante parameter no 6 of 6)	As per the applied methodology, emissions associated with transportation of recyclable materials and processing/manufacturing under the project activity are considered as equivalent to the corresponding emissions for the virgin materials and therefore ignored in this methodology.										
Emission factor for grid electricity ($EF_{el,y}$) = 0.701 tCO₂/MWh (ex-ante parameter no 1 of 6)	This is already verified as above.										
Fuel consumption of the recycling facility apportioned to material type <i>i</i> ($FC_{i,y}$)	Fuels consumed in the project activity are natural gas, diesel, gasoline and LFO. $FC_{i,y}$ = Fuels consumed / Quantity of plastic recycled The verification of the same is detailed below.										
Fuel consumed <table border="1"> <tr> <th>Fuels</th><th>Fuel consumed in MWh</th></tr> <tr> <td>Natural gas</td><td>2018-12,358.98, 2019-13,683.41 2020-14,184.62</td></tr> <tr> <td>Diesel</td><td>2018-1,737.63, 2019-1,769.14 2020-1,512.02</td></tr> <tr> <td>Gasoline</td><td>2018-1.48, 2019-0.75 2020-0.38</td></tr> <tr> <td>LFO</td><td>2018-0 2019-0 2020-0</td></tr> </table> (Monitored parameter no 26 of 28) Relevant SDG: SDG 13: Climate Change	Fuels	Fuel consumed in MWh	Natural gas	2018-12,358.98, 2019-13,683.41 2020-14,184.62	Diesel	2018-1,737.63, 2019-1,769.14 2020-1,512.02	Gasoline	2018-1.48, 2019-0.75 2020-0.38	LFO	2018-0 2019-0 2020-0	The verification team has reviewed the document "EE-GN-2018 Cantitati facturate" or centralized utility consumption data^(5/) for NG, diesel, Gasoline for the years 2018 to 2020. The verification team has reviewed fuel-NG purchase contract dated 22nd July 2016 and its amendment (dated 30th September 2016, 30th December 2016, 27th February 2017) between Engie Romania SA (Seller) and Greentech (annual contract amount being 4,580 MWh and fixed price being RON 72.80/MWh variable prices include transport and distribution). These contracts are applicable to the monitoring period. The verification team has reviewed fuel purchase contract and its amendment between CEZ Vanzare S.A (Seller) and Greentech dated 11th May 2017. These contracts are applicable to the monitoring period. The verification team has reviewed the centralized utility consumption data and monthly invoices for NG, diesel, gasoline and accepted the same. QA/QC procedure: The values are crosschecked with invoices and hence accepted.
Fuels	Fuel consumed in MWh										
Natural gas	2018-12,358.98, 2019-13,683.41 2020-14,184.62										
Diesel	2018-1,737.63, 2019-1,769.14 2020-1,512.02										
Gasoline	2018-1.48, 2019-0.75 2020-0.38										
LFO	2018-0 2019-0 2020-0										

Fuel consumption of the recycling facility apportioned to material type i ($FC_{i,y}$)		$FC_{i,y} = \text{Fuels consumed} / \text{Quantity of plastic recycled}$
Fuels	$FC_{i,y}$ (MWh/tonne of plastic recycled)	
Natural gas	2018-0.205 2019-0.209 2020-0.244	
Diesel	2018-0.0288 2019-0.0207 2020-0.0206	
Gasoline	2018-0.000245 2019-0 2020-0	
LFO	2018-0 2019-0 2020-0	
(calculated)		
CO ₂ emission factor of the fossil fuel consumed at the recycling facility (EE_{FF,CO_2})		For natural gas: Emission factors for electricity consumed national and European - technical annex to the SEAP template instructions www.eumayors.eu/IMG/pdf/technical_annex_en.pdf For other fuels: It is as per website www.anpm.ro ; www.mmediu.ro. This document provides the list of national emission factors and net calorific values, specific to each type of fuel and category of activity. These values are determined on the basis of EU-ETS reports dated 2012. chrome-extension://oemmndcbldboiebfnladdacbfmadadm/http://www.soglashenie-merov.eu/IMG/pdf/technical_annex_ro.pdf chrome-extension://oemmndcbldboiebfnladdacbfmadadm/http://www.mmediu.ro/app/webroot/uploads/files/2014-03-18_Lista_valorilor_nationale_FE_PCN-2014.pdf
Fuels	EE_{FF,CO_2}	
Natural gas	0.202 tCO ₂ /MWh	
Diesel	73.56 kgCO ₂ /GJ or 0.264816 tCO ₂ /MWh	
Gasoline	71.62 kgCO ₂ /GJ or 0.257832 tCO ₂ /MWh	
LFO	74.08 kgCO ₂ /GJ or 0.266688 tCO ₂ /MWh	
(ex-ante parameter no 1 of 6)		
Project emissions (PE_y)		As per para 32 of the applied methodology, Project emissions include emissions for energy use at recycling facility and emissions associated with the use of the recycled material in the manufacturing facility. For project activities of Case B, project emissions are calculated using equation (5). $PE_y = \sum \{ Q_{i,y} \times [(EC_{i,y} + SEC_{P,i}) \times EF_{el,y} + FC_{i,y} \times NCV_{FFX} EF_{FF,CO_2}] \}$
Year	PE_y	
2018	18,374.32 tCO ₂ e	
2019	19,689.49 tCO ₂ e	
2020	16,891.17 tCO ₂ e	
Leakage (LE_y)		As per para 31 of the applied methodology, if it is demonstrated that organic biogenic waste segregated in the recycling facility would otherwise have been deposited in a landfill without methane recovery in the baseline scenario, or if the baseline scenario is the incineration of the wastes, then no leakage calculation is required. Since PP is not collecting any biogenic waste in the recycling facility, leakage is zero.
Year	LE_y	
2018	0 tCO ₂ e	
2019	0 tCO ₂ e	
2020	0 tCO ₂ e	
Emission reduction achieved by the project activity (ER_y)		As per para 36 of the applied methodology, the emission reductions achieved by the project activity shall be determined as the difference between the baseline emissions and the project emissions and leakage. As per equation 9 of the applied methodology, $ER_y = BE_y - PE_y - LE_y$ The verification team reviewed the Official letter from Environment Ministry, Romania to Greentech (no. 35036 from 25th January 2018) for confirming AAU units. The Ministry confirmed the fact that there are no AAUs in the
Year	ER_y	
2018	54,728 tCO ₂ e	
2019	59,746 tCO ₂ e	
2020	53,538 tCO ₂ e	
Total	168,012 tCO ₂ e	

(monitoring parameter no 24 of 28) Relevant SDG: SDG 13: Climate Change	national account, and therefore there is no double counting once GS-VERS are issued.								
Intrinsic Viscosity for R-PET <table border="1" data-bbox="153 443 533 568"> <tr> <th>Year</th><th>Intrinsic Viscosity</th></tr> <tr> <td>2018</td><td>0.672 to 0.783</td></tr> <tr> <td>2019</td><td>0.695 to 0.782</td></tr> <tr> <td>2020</td><td>0.673 to 0.777</td></tr> </table> (monitoring parameter No 27 of 28) Relevant SDG: SDG 13-Climate Change	Year	Intrinsic Viscosity	2018	0.672 to 0.783	2019	0.695 to 0.782	2020	0.673 to 0.777	As per para 7e of the applied methodology, for recycling of PET, the project developer shall demonstrate the chemical equivalence of the recycled PET to that of PET made from virgin inputs by the comparison of intrinsic viscosities to ensure that the recycled PET replaces virgin inputs. The verification team has reviewed the technical specification of virgin PET is 0.8 ± 0.02 dl/g. The samples from various suppliers, the raw material for the production of rPET granules and Intrinsic viscosity determination requests from the cut polyester fiber work points were analyzed. The verification team is able to check the results of the Intrinsic Viscosity test and accepted the same. As per applied methodology, it should be measured every batch of polymerization. The Testing method for determining Intrinsic viscosity is as per ASTM D 4603 "Standard test method for determining Viscosity of Polyethylene Terephthalate" for PET. The verification team has reviewed the technical report and the value for R-PET is measured by ASTM D 4603. Hence accepted. The verification team has reviewed the viscosity for each month for the years 2018 to 2020
Year	Intrinsic Viscosity								
2018	0.672 to 0.783								
2019	0.695 to 0.782								
2020	0.673 to 0.777								
Number of new health workforce recruited each year <table border="1" data-bbox="153 1055 533 1180"> <tr> <th>Year</th><th>Value</th></tr> <tr> <td>2018</td><td>228</td></tr> <tr> <td>2019</td><td>174</td></tr> <tr> <td>2020</td><td>119</td></tr> </table> (Monitoring parameter no 1 of 28) Relevant SDG: SDG3 Good Health and Well Being	Year	Value	2018	228	2019	174	2020	119	Romania is a party to International Labour Organisation and forming employee associations is commonly practiced in the host country. The verification team has reviewed the ILO website and observed that Romania has ratified all the 8 ILO fundamental conventions. The details are 1. Freedom of Association and Protection of the Right to Organize Convention, 1948 (No. 87) (Date of ratification by Romania: on 28th May 1957) 2. Right to Organize and Collective Bargaining Convention, 1949 (No. 98) (on 26th Nov 1958) 3. Forced Labour Convention, 1930 (No. 29) (on 28th May 1957) 4. Abolition of Forced Labour Convention, 1957 (No. 105) (3rd August 1998) 5. Minimum Age Convention, 1973 (No. 138) (on 19th Nov 1975) 6. Worst Forms of Child Labour Convention, 1999 (No. 182) (on 13th Dec 2000) 7. Equal Remuneration Convention, 1951 (No. 100) (on 28th May 1957) 8. Discrimination (Employment and Occupation) Convention, 1958 (No. 111) (on 6th June 1973) The verification team has interviewed the staff employed by the project developer and following are confirmed. The staff employed is employed by a contract by which they are free to form an association and there is no restriction on their part for collective bargaining. The contract has provision for the identity of the parties, the place of work, the title, grade, nature or category of the work for which the employee is employed or a brief description thereof, the date of commencement of the contract, the amount of paid leave to which the employee is entitled or, failing that, the procedures for allocating and determining such leave, the length of periods
Year	Value								
2018	228								
2019	174								
2020	119								

	of notice, information regarding the salary and the frequency of its payment and working hours: daily or weekly and the collective agreements governing the conditions of employment. They are provided with sufficient holidays (5 weeks per year) with 40 working hours per week, good work place. The staffs are happy about annual increments in salary/ annual bonuses etc. One staff member conveyed to the verification team that he was proud to be associated with the project developer. The verification team has reviewed the following contracts of sample employees employed by the project during the monitoring years 2018 to 2020. 1. Ghita Ion 2. Glodeanu Florin 3. Ionescu Florica 4. Ionescu Petruta 5. Petcu Marianx The verification team has reviewed the HR employment records-SDG3_1_2017-2020 for the years 2018 to 2020 and confirmed the same as correct. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.								
Number of training sessions on safety and health at working environment <table border="1" data-bbox="153 927 533 1057"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>3488</td></tr> <tr> <td>2019</td><td>3436</td></tr> <tr> <td>2020</td><td>2183</td></tr> </tbody> </table> (Monitoring parameter no 2 of 28) Relevant SDG: SDG3 Good Health and Well Being	Year	Value	2018	3488	2019	3436	2020	2183	The verification team has observed that the jobs created for the maintenance and operation of the proposed project activity are in accordance with National laws and therefore do not present any significant negative impact in quality of employment. Even as the project provides employment to improve living standard of the employees, it is difficult to quantify and monitor the quality of employment except for training of staff. The verification team has accepted the argument of the project developer and training of staff is accepted as parameter for this indicator. The verification team has reviewed the training records. The training records was available as evidence every year. The verification team has accepted as reasonable. As per the PDD and transition annex, during the crediting period, 695 people are directly employed on yearly basis. Besides, it generates part time employment for undertaking repair and other sundry works. This was evident from the remote auditing visit by the verification team. As per the review of report of HR and compliance manager dated 1st Nov 2021, Health and Safety trainings are accountable as following rules: 1.Are done with the frequency of four times per year/employee working in production, deducting the person left in the month 2.Are done with the frequency of two times per year per office employees, deducting the person left in the month 3.At the very first day employee is hired. The verification team has reviewed the SDG3_2 and 3 declaration and confirms the parameter performance for this monitoring period. This shows the positive impact of the project activity towards sustainability development, hence accepted by the verification team. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	3488								
2019	3436								
2020	2183								
Number of trainings on fire and safe protection <table border="1" data-bbox="153 1912 485 2047"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>24</td></tr> <tr> <td>2019</td><td>24</td></tr> <tr> <td>2020</td><td>24</td></tr> </tbody> </table>	Year	Value	2018	24	2019	24	2020	24	The verification team has observed that the jobs created for the maintenance and operation of the proposed project activity are in accordance with National laws and therefore do not present any significant negative impact in quality of employment. Even as the project provides employment to improve living standard of the employees, it is difficult to quantify and monitor the quality of employment except for training of staff. The verification team has accepted the argument of project developer and training of staff is accepted as parameter for this indicator. The verification team has reviewed the training records. The training records^{/52/} was
Year	Value								
2018	24								
2019	24								
2020	24								

(Monitoring parameter no 3 of 28) Relevant SDG: SDG3 Good Health and Well Being	available as evidence every year. The verification team has accepted as reasonable. As per the report of HR and compliance manager dated 1st Nov 2021, emergency situation trainings are accountable as following rules: 1.Are done with the frequency of one time per month in production; deducting the person left in the month 2.Are done with the frequency of three times per year per office employee; deducting the person left in the month 3.At the very first day employee is hired The verification team has reviewed the SDG3_2 and 3 declaration and confirms the parameter performance for this monitoring period. This shows the positive impact of the project activity towards sustainability development, hence accepted by the verification team. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.																	
Number of visits of school children to the plant to enhance environment education and Climate Change awareness <table><tr><td>Year</td><td>Value</td></tr><tr><td>2018</td><td>80</td></tr><tr><td>2019</td><td>131</td></tr><tr><td>2020</td><td>0</td></tr></table> (Monitoring parameter no 4 of 28) Relevant SDG: SDG4-Quality Education	Year	Value	2018	80	2019	131	2020	0	The verification team has reviewed the PR department records and accepted that school children were visited the recycling plant in the years 2018 to 2020. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct. <table><tr><td>List of trainings conducted during 2018 to 2020</td></tr><tr><td>Spread the word about recycling – Mondial Day of Education</td></tr><tr><td>Spread the word about Recycle: Festivals: Untold, Electric Castle</td></tr><tr><td>Neversea Festival, Constanta – Recycling Programme (PET RECYCLING</td></tr><tr><td>PET collection at #Neversea. PET recycling</td></tr><tr><td>Recycling Plant visits/ Spread the world about recycling</td></tr><tr><td>Zarnesti Training for Children/ Recycling Day – Spread the word about recycling</td></tr><tr><td>AIESEC trainings</td></tr><tr><td>Untold Festival: Cluj Napoca, the most famous festival in CE Europe for music. Target Market: teenagers, students, corporate people: Recycling Awareness, PET Collection</td></tr></table>	List of trainings conducted during 2018 to 2020	Spread the word about recycling – Mondial Day of Education	Spread the word about Recycle: Festivals: Untold, Electric Castle	Neversea Festival, Constanta – Recycling Programme (PET RECYCLING	PET collection at #Neversea. PET recycling	Recycling Plant visits/ Spread the world about recycling	Zarnesti Training for Children/ Recycling Day – Spread the word about recycling	AIESEC trainings	Untold Festival: Cluj Napoca, the most famous festival in CE Europe for music. Target Market: teenagers, students, corporate people: Recycling Awareness, PET Collection
Year	Value																	
2018	80																	
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2020	0																	
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AIESEC trainings																		
Untold Festival: Cluj Napoca, the most famous festival in CE Europe for music. Target Market: teenagers, students, corporate people: Recycling Awareness, PET Collection																		
Number of children and students trained on recycling, sustainable development and circular economy (Monitoring parameter no 5 of 28) Relevant SDG: SDG4-Quality Education	The verification team has reviewed the PR department records and accepted that school children were visited the recycling plant in the years 2018 to 2020. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct. <table><tr><td>List of trainings conducted during 2018 to 2020</td></tr><tr><td>Spread the word about recycling – Mondial Day of Education</td></tr><tr><td>Spread the word about Recycle: Festivals: Untold, Electric Castle</td></tr><tr><td>Neversea Festival, Constanta – Recycling Programme (PET RECYCLING</td></tr><tr><td>PET collection at #Neversea. PET recycling</td></tr><tr><td>Recycling Plant visits/ Spread the world about recycling</td></tr><tr><td>Zarnesti Training for Children/ Recycling Day – Spread the word about recycling</td></tr><tr><td>AIESEC trainings</td></tr><tr><td>Untold Festival: Cluj Napoca, the most famous festival in CE Europe for music. Target Market: teenagers, students, corporate people: Recycling Awareness, PET Collection</td></tr></table>	List of trainings conducted during 2018 to 2020	Spread the word about recycling – Mondial Day of Education	Spread the word about Recycle: Festivals: Untold, Electric Castle	Neversea Festival, Constanta – Recycling Programme (PET RECYCLING	PET collection at #Neversea. PET recycling	Recycling Plant visits/ Spread the world about recycling	Zarnesti Training for Children/ Recycling Day – Spread the word about recycling	AIESEC trainings	Untold Festival: Cluj Napoca, the most famous festival in CE Europe for music. Target Market: teenagers, students, corporate people: Recycling Awareness, PET Collection								
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PET collection at #Neversea. PET recycling																		
Recycling Plant visits/ Spread the world about recycling																		
Zarnesti Training for Children/ Recycling Day – Spread the word about recycling																		
AIESEC trainings																		
Untold Festival: Cluj Napoca, the most famous festival in CE Europe for music. Target Market: teenagers, students, corporate people: Recycling Awareness, PET Collection																		

<table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>3,500</td></tr> <tr> <td>2019</td><td>2,000</td></tr> <tr> <td>2020</td><td>1,000</td></tr> </tbody> </table>	Year	Value	2018	3,500	2019	2,000	2020	1,000	
Year	Value								
2018	3,500								
2019	2,000								
2020	1,000								
Number of training sessions to promote recycling and sustainable development <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>20</td></tr> <tr> <td>2019</td><td>1,000</td></tr> <tr> <td>2020</td><td>1,000</td></tr> </tbody> </table> (Monitoring parameter no 6 of 28) Relevant SDG: SDG4-Quality Education	Year	Value	2018	20	2019	1,000	2020	1,000	The verification team has reviewed the PR department records-SDG4_2018 to 2020 documents and accepted that number of training sessions conducted in promoting recycling and sustainable development in the years 2018 to 2020. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct. Number of training sessions (important) to promote recycling and sustainable development during the years 2018 to 2020 are listed below. 1. Payment with PET 2. Green Office Day Recycling Program 3. CO2 emissions reduction campaign 4. Involving celebrities to spread the word about CO2 emissions reduction 5. Creating special info and infographics - sponsored posts in order to raise awareness. 6. Creating special info to raise awareness towards pollution – special infographic 7. Social media campaigns in order to raise awareness about CO2 reduction and pollution 8. Govnet Conference: Raise awareness about CO2 emissions
Year	Value								
2018	20								
2019	1,000								
2020	1,000								
Number of women employed by project activity <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>372</td></tr> <tr> <td>2019</td><td>348</td></tr> <tr> <td>2020</td><td>226</td></tr> </tbody> </table> (Monitoring parameter no 7 of 28) Relevant SDG: SDG5-Gender Equality	Year	Value	2018	372	2019	348	2020	226	Romania is a party to International Labour Organisation and forming employee associations is commonly practiced in the host country. The verification team has reviewed the ILO website and observed that Romania has ratified all the 8 ILO fundamental conventions. The details are 1. Freedom of Association and Protection of the Right to Organize Convention, 1948 (No. 87) (Date of ratification by Romania: on 28th May 1957) 2. Right to Organize and Collective Bargaining Convention, 1949 (No. 98) (on 26th Nov 1958) 3. Forced Labour Convention, 1930 (No. 29) (on 28th May 1957) 4. Abolition of Forced Labour Convention, 1957 (No. 105) (3rd August 1998) 5. Minimum Age Convention, 1973 (No. 138) (on 19th Nov 1975) 6. Worst Forms of Child Labour Convention, 1999 (No. 182) (on 13th Dec 2000) 7. Equal Remuneration Convention, 1951 (No. 100) (on 28th May 1957) 8. Discrimination (Employment and Occupation) Convention, 1958 (No. 111) (on 6th June 1973) The verification team has interviewed the female staffs employed by the project developer and following are confirmed. The staff employed is employed by a contract by which they are free to form an association and there is no restriction on their part for collective bargaining. The contract has provision for the identity of the parties, the place of work, the title, grade, nature or category of the work for which the employee is employed
Year	Value								
2018	372								
2019	348								
2020	226								

	or a brief description thereof, the date of commencement of the contract, the amount of paid leave to which the employee is entitled or, failing that, the procedures for allocating and determining such leave, the length of periods of notice, information regarding the salary and the frequency of its payment and working hours: daily or weekly and the collective agreements governing the conditions of employment. They are provided with sufficient holidays (5 weeks per year) with 40 working hours per week, good work place. The female staffs are happy about annual increments in salary/ annual bonuses etc. The verification team has reviewed the HR employment records-SDG5_1,2,3,4_2018-2020 for the years 2018 to 2020 and confirmed the same as correct. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.								
Proportion of women in total employment <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>40%</td></tr> <tr> <td>2019</td><td>40%</td></tr> <tr> <td>2020</td><td>40%</td></tr> </tbody> </table> (monitoring parameter no 8 of 28) Relevant SDG: SDG5-Gender Equality	Year	Value	2018	40%	2019	40%	2020	40%	The verification team has reviewed HR employment records-SDG5_1,2,3,4_2018-2020 of male and female and confirmed the proportion of total women employed by the project developer. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	40%								
2019	40%								
2020	40%								
Number of women in managerial positions <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>11</td></tr> <tr> <td>2019</td><td>12</td></tr> <tr> <td>2020</td><td>11</td></tr> </tbody> </table> (monitoring parameter no 9 of 28) Relevant SDG: SDG5-Gender Equality	Year	Value	2018	11	2019	12	2020	11	The verification team has reviewed HR employment records-SDG5_1,2,3,4_2018-2020 for the years 2018 to 2020 of male and female and confirmed the number of women employed in managerial positions by the project developer. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	11								
2019	12								
2020	11								
Proportion of women in managerial positions in total management positions <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>58%</td></tr> <tr> <td>2019</td><td>63%</td></tr> <tr> <td>2020</td><td>58%</td></tr> </tbody> </table> (monitoring parameter no 10 of 28) Relevant SDG: SDG5-Gender Equality	Year	Value	2018	58%	2019	63%	2020	58%	The verification team has reviewed HR employment records-SDG5_1,2,3,4_2018-2020 for the years 2018 to 2020 of male and female and confirmed the proportion of total women in managerial positions employed by the project developer. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	58%								
2019	63%								
2020	58%								

Energy Savings -Electricity (Monitoring parameter no 11 of 28) <table border="1"> <tr> <th>Year</th><th>Value</th></tr> <tr> <td>2018</td><td>44,144 MWh</td></tr> <tr> <td>2019</td><td>49,105 MWh</td></tr> <tr> <td>2020</td><td>44,915 MWh</td></tr> </table> Relevant SDG: SDG7- Affordable and Clean Energy	Year	Value	2018	44,144 MWh	2019	49,105 MWh	2020	44,915 MWh	As per the review of ER sheet, Energy savings due to implementation of the project compared to the baseline is calculated as follows. Quantity of plastic recycled x (Specific electricity consumption in the baseline in MWh/tonne-Specific electricity consumption in the project in MWh/tonne) Quantity of plastic recycled and Specific electricity consumption in the baseline are already verified as above <table border="1"> <tr> <th>Year</th><th>Specific electricity consumption in the project</th></tr> <tr> <td>2018</td><td>0.376 MWh/tonne</td></tr> <tr> <td>2019</td><td>0.359 MWh/tonne</td></tr> <tr> <td>2020</td><td>0.335 MWh/tonne</td></tr> </table>	Year	Specific electricity consumption in the project	2018	0.376 MWh/tonne	2019	0.359 MWh/tonne	2020	0.335 MWh/tonne
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2020	0.335 MWh/tonne																
Fuel savings-Natural gas (Monitoring parameter no 12 of 28) <table border="1"> <tr> <th>Year</th><th>Value</th></tr> <tr> <td>2018</td><td>236,632 MWh</td></tr> <tr> <td>2019</td><td>256,999 MWh</td></tr> <tr> <td>2020</td><td>225,865 MWh</td></tr> </table> Relevant SDG: SDG7- Affordable and Clean Energy	Year	Value	2018	236,632 MWh	2019	256,999 MWh	2020	225,865 MWh	As per the review of ER sheet, Fuel savings due to implementation of the project compared to the baseline is calculated as follows. Quantity of plastic recycled x (Specific fuel consumption in the baseline in MWh/tonne-Specific fuel consumption in the project in MWh/tonne) Quantity of plastic recycled and Specific fuel consumption in the baseline are already verified as above. In the project scenario, share of diesel, gasoline and LFO consumption in the project is not significant compared to share of NG consumption. <table border="1"> <tr> <th>Year</th><th>Specific fuel-NG consumption in the project</th></tr> <tr> <td>2018</td><td>0.205 MWh/ tonne</td></tr> <tr> <td>2019</td><td>0.209 MWh/tonne</td></tr> <tr> <td>2020</td><td>0.244 MWh/tonne</td></tr> </table>	Year	Specific fuel-NG consumption in the project	2018	0.205 MWh/ tonne	2019	0.209 MWh/tonne	2020	0.244 MWh/tonne
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2019	0.209 MWh/tonne																
2020	0.244 MWh/tonne																
Number of staff employed in the project activity (monitoring parameter no 13 of 28) <table border="1"> <tr> <th>Year</th><th>Value</th></tr> <tr> <td>2018</td><td>937</td></tr> <tr> <td>2019</td><td>872</td></tr> <tr> <td>2020</td><td>563</td></tr> </table> Relevant SDG: SDG8- Decent Work and Economic Growth	Year	Value	2018	937	2019	872	2020	563	The verification team has interviewed the total staffs employed by the project developer and following are confirmed. The staff employed is employed by a contract by which they are free to form an association and there is no restriction on their part for collective bargaining. The contract has provision for the identity of the parties, the place of work, the title, grade, nature or category of the work for which the employee is employed or a brief description thereof, the date of commencement of the contract, the amount of paid leave to which the employee is entitled or, failing that, the procedures for allocating and determining such leave, the length of periods of notice, information regarding the salary and the frequency of its payment and working hours: daily or weekly and the collective agreements governing the conditions of employment. They are provided with sufficient holidays (5 weeks per year) with 40 working hours per week, good work place. The staffs are happy about annual increments in salary/ annual bonuses etc. The verification team has reviewed the HR employment records-SDG 8_1,4_2018 to 2020 for the years 2018 to 2020 and confirmed the same as correct. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.								
Year	Value																
2018	937																
2019	872																
2020	563																
Number of trainings regarding the technical services required to operate the recycling plant <table border="1"> <tr> <th>Year</th><th>Value</th></tr> </table> (monitoring parameter no 14 of 28) Relevant SDG: SDG8- Decent Work and Economic Growth	Year	Value	The verification team has reviewed the training reports from operational department for the years 2018 to 2020 -SDG8 1,2,3_2018 to 2020 and accepted that number of training sessions conducted in promoting recycling and sustainable development in the years 2018 to 2020. Working conditions improvement program conducted by the project developer are 1.Reorganization of the finished product route at the warehouse 2.Purchase of dining room refrigerator 3.Additional cloakroom containers 4.Restoration of access paths with graphic elements 5. Separation of fiber dining rooms 6.Marking of pedestrian paths and forklifts in the section 7.Separation of the dressing room from the dining room														
Year	Value																

<table border="1"> <tr><td>2018</td><td>1</td></tr> <tr><td>2019</td><td>1</td></tr> <tr><td>2020</td><td>1</td></tr> </table>	2018	1	2019	1	2020	1	8.Power access ladder 9.Chiller roof Retention tanks _Oil storage 10.Establishment of a mechanical workshop 11.Sima and Reimotec dryer crystallizer platform		
2018	1								
2019	1								
2020	1								
Number of suggestions, recommendations made by the employees <table border="1"> <tr><th>Year</th><th>Value</th></tr> <tr><td>2018</td><td>5</td></tr> <tr><td>2019</td><td>77</td></tr> <tr><td>2020</td><td>44</td></tr> </table> (monitoring parameter no 15 of 28) Relevant SDG: SDG8- Decent Work and Economic Growth	Year	Value	2018	5	2019	77	2020	44	The verification team has reviewed the employees' feedback book and accepted the same as correct. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	5								
2019	77								
2020	44								
Wage bonuses offered by the employer to the employees <table border="1"> <tr><th>Year</th><th>Value</th></tr> <tr><td>2018</td><td>792,366 Euro</td></tr> <tr><td>2019</td><td>984,814 Euro</td></tr> <tr><td>2020</td><td>336,090 Euro</td></tr> </table> (monitoring parameter no 16 of 28) Relevant SDG: SDG8- Decent Work and Economic Growth	Year	Value	2018	792,366 Euro	2019	984,814 Euro	2020	336,090 Euro	The verification team has reviewed the payroll records and Excel document SDG8 from the HR department and accepted the same. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	792,366 Euro								
2019	984,814 Euro								
2020	336,090 Euro								
Number of local people employed by the project activity <table border="1"> <tr><th>Year</th><th>Value</th></tr> <tr><td>2018</td><td>930</td></tr> <tr><td>2019</td><td>867</td></tr> <tr><td>2020</td><td>559</td></tr> </table> (monitoring parameter no 17 of 28) Relevant SDG: SDG9- Industry, Innovation and Infrastructure	Year	Value	2018	930	2019	867	2020	559	The verification team has reviewed HR employment records of employees with native place and confirmed the number of local people employed by the project activity. The verification team has assessed 99% of the total people employed are from local community. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	930								
2019	867								
2020	559								
Proportion of local people employed in total number of employees <table border="1"> <tr><th>Year</th><th>Value</th></tr> <tr><td>2018</td><td>99%</td></tr> <tr><td>2019</td><td>99%</td></tr> <tr><td>2020</td><td>99%</td></tr> </table> (monitoring parameter no 18 of 28) Relevant SDG: SDG9- Industry, Innovation and Infrastructure	Year	Value	2018	99%	2019	99%	2020	99%	The verification team has reviewed HR employment records of employees with native place and confirmed the proportion of local people employed by the project activity. The verification team has reviewed the SDG indicator tool for all the SDGs and accepted the same as correct.
Year	Value								
2018	99%								
2019	99%								
2020	99%								

Foreign exchange saved (monitoring parameter no 19 of 28) <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>4.862066 Million Euro (import price being Euro 410 /tonne)</td></tr> <tr> <td>2019</td><td>4.133002 Million Euro (import price being Euro 378 /tonne)</td></tr> <tr> <td>2020</td><td>4.072495 Million Euro (import price being Euro 332 /tonne)</td></tr> </tbody> </table> Relevant SDG: SDG10- Reduce inequalities within and among countries	Year	Value	2018	4.862066 Million Euro (import price being Euro 410 /tonne)	2019	4.133002 Million Euro (import price being Euro 378 /tonne)	2020	4.072495 Million Euro (import price being Euro 332 /tonne)	The project activity does not have negative impact on balance of payments and investment but have tangible positive impact on balance of payments and investment by saving the foreign exchange. Foreign exchange saved represents the plastic saved/recycled by the project multiplied by the imported price/tonne. By reviewing PET recycling plant internal financial document SDG10_2018 to 2020, the foreign exchange saved by the project is confirmed by the verification team.
Year	Value								
2018	4.862066 Million Euro (import price being Euro 410 /tonne)								
2019	4.133002 Million Euro (import price being Euro 378 /tonne)								
2020	4.072495 Million Euro (import price being Euro 332 /tonne)								
Project plastic waste collected quantity-own collection (monitoring parameter no 21 of 28) <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>16,481 tons</td></tr> <tr> <td>2019</td><td>8,747 tons</td></tr> <tr> <td>2020</td><td>1,352 tons</td></tr> </tbody> </table> Relevant SDG: SDG11. Sustainable Cities and Communities	Year	Value	2018	16,481 tons	2019	8,747 tons	2020	1,352 tons	It is sourced from centralized production data for the years 2018 to 2020. The verification team has reviewed the document and accepted the same as authentic and correct. As per the applied methodology, it is measured by direct weighing and recording of the weight, cross checked with company's records that is invoiced and backed by receipt of payments. The verification team has accepted the monitoring procedure and accepted the same as feasible. QA/QC procedure: The weigh balance is calibrated every 5 years. The verification team has checked the calibration certificates against serial number, date of calibration, validity and actual error and found that balance is calibrated by the certified agency and the actual error is always less than the maximum permissible error. The verification team has accepted the measurement methods, aggregation approach and data used for baseline emission calculations and quality control procedures. Hence accepted.
Year	Value								
2018	16,481 tons								
2019	8,747 tons								
2020	1,352 tons								
Number of programs to encourage more environmentally-friendly and responsible products and services <table border="1"> <thead> <tr> <th>Year</th><th>Value</th></tr> </thead> <tbody> <tr> <td>2018</td><td>3</td></tr> <tr> <td>2019</td><td>5</td></tr> <tr> <td>2020</td><td>4</td></tr> </tbody> </table> (monitoring parameter no 23 of 28) Relevant SDG: SDG 12- Responsible Consumption and Production	Year	Value	2018	3	2019	5	2020	4	The verification team has reviewed the internal reports communication campaigns prepared by PR department. Hence accepted.
Year	Value								
2018	3								
2019	5								
2020	4								

Romania plastic generated waste (monitoring parameter no 28 of 28) <table border="1" data-bbox="153 360 533 521"> <tr> <th>Year</th><th>Value</th></tr> <tr> <td>2018</td><td>271,805 tonnes</td></tr> <tr> <td>2019</td><td>277,263 tonnes</td></tr> <tr> <td>2020</td><td>277,263 tonnes</td></tr> </table> Relevant SDG: SDG 13-Climate Change	Year	Value	2018	271,805 tonnes	2019	277,263 tonnes	2020	277,263 tonnes	The verification team has reviewed the statement by “Ministerul Mediului Apelor Si Padurilor Agentia Nationala pentru Protectia Mediului” dated 3rd December 2021 and found that there is surplus waste material available in Romania and hence there is no competing use of waste material.
Year	Value								
2018	271,805 tonnes								
2019	277,263 tonnes								
2020	277,263 tonnes								

Sustainable Development Assessment	The verification team has verified the Sustainable Development Assessments with respect to the validity of the updated baseline. The verification team has checked any necessary revision in the scores of the Sustainable Development indicator if baseline is updated. The verification team has also checked sustainable development indicators with respect to the level of risk associated with the eleven Safeguarding Principles of the Do-No Harm Assessment (DNHA). The verification opinion of the same is detailed below.
1.The project respects internationally proclaimed human rights including dignity, cultural property and uniqueness of indigenous people. The project is not complicit in Human Rights abuses. Conclusion: low risk http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:14467954220003:::P11200_INSTRUMENT_SORT:3 https://en.wikipedia.org/wiki/Declaration_on_the_Rights_of_Indigenous_Peoples	Romania has ratified the international conventions for the protection of Human rights and Fundamental freedoms as amended by protocols No 11 and 14. With Romania signatory to this convention framed by members of council of Europe dated 10th December 1948. The verification team has observed that Romania has also endorsed United Nations Declaration on the Rights of Indigenous Peoples (61/295) dated 13th December 2007. This convention states that the primary duties of the State are: to defend national sovereignty; Ensuring the full exercise of human rights; Protect the population from threats to their security; And promote the general welfare that is based on justice and on the integral and balanced development of the Nation. It is also the duty of the State to establish and implement border policy and promote integration, particularly in their country, as well as the development and cohesion of border areas, in accordance with foreign policy. The verification team has interviewed the staffs at the site and they seemed to have understood that the rights of indigenous peoples, as well as their rights to culture, identity, language, employment, health, education and other issues. They understood that indigenous peoples are also equal to all other peoples. However, there are no indigenous people located inside the project area as evident from interview with local authority of Buzau. The verification team has observed that the project activity is installed in inhabitant area where there is no impact of the human existence. The people interviewed by the verification team, had a positive opinion on the project and are welcome to such projects. The project developer has established communication mechanism through which human abuse is avoided by seeking possible actions. As such there is no risk involved and therefore the project does not violate this safeguarding principle.
2.The project does not involve and is not complicit in involuntary resettlement. Conclusion: low risk https://en.wikipedia.org/wiki/International_Covenant_on_Economic,_Social_and_Cultural_Rights	The verification team has reviewed the approval of buying the private land for fiber plant dated 12th August 2016 and confirmed that there was no involuntary resettlement. In accordance with Article 1 of the International Covenant on economic, Social and Cultural Rights, the project does not complicit in involuntary resettlement. Romania has signed this Covenant on 27th June 1968 and ratified on 9th December 1974. The verification team has observed that the project activity is installed in faraway place where there are no households and there is no impact of the human existence and there is no displacement of people at all. The same was confirmed with the people interviewed. As such there is no risk involved and therefore the project does not violate this safeguarding principle.

3.The project does not involve and is not complicit in the alteration, damage or removal of any critical cultural heritage Conclusion: low risk	Romania is committed to compliance to International Covenant on Economic, Social and Cultural Rights. The verification team has observed that the project activity is installed in a place where is no cultural heritage and there is no risk of alternation, damage or removal of such heritages. As such there is no risk involved and therefore the project does not violate this safeguarding principle.
4.The project respects the employees' freedom of association and their right to collective bargaining and is not complicit in restrictions of these freedoms and rights Conclusion: low risk http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:14467954220003:::P11200_INSTRUMENT_SORT:3	Romania is a party to International Labour Organisation and forming employee associations is commonly practiced in the host country. The verification team has reviewed the ILO website and observed that Romania has ratified all the 8 ILO fundamental conventions. The details are 1. Freedom of Association and Protection of the Right to Organize Convention, 1948 (No. 87) (Date of ratification by Romania: on 28th May 1957) 2. Right to Organize and Collective Bargaining Convention, 1949 (No. 98) (on 26th Nov 1958) 3. Forced Labour Convention, 1930 (No. 29) (on 28th May 1957) 4. Abolition of Forced Labour Convention, 1957 (No. 105) (3rd August 1998) 5. Minimum Age Convention, 1973 (No. 138) (on 19th Nov 1975) 6. Worst Forms of Child Labour Convention, 1999 (No. 182) (on 13th Dec 2000) 7. Equal Remuneration Convention, 1951 (No. 100) (on 28th May1957) 8. Discrimination (Employment and Occupation) Convention, 1958 (No. 111) (on 6th June 1973) The verification team has interviewed the staff employed by the project developer and following are confirmed. The staff employed is employed by a contract by which they are free to form an association and there is no restriction on their part for collective bargaining. The contract has provision for the identity of the parties, the place of work, the title, grade, nature or category of the work for which the employee is employed or a brief description thereof, the date of commencement of the contract, the amount of paid leave to which the employee is entitled or, failing that, the procedures for allocating and determining such leave, the length of periods of notice, information regarding the salary and the frequency of its payment and working hours: daily or weekly and the collective agreements governing the conditions of employment. They are provided with sufficient holidays (5 weeks per year) with 40 working hours per week, good work place. The staffs are happy about annual increments in salary/ annual bonuses etc. One staff member conveyed to the verification team that he was proud to be associated with the project developer.

5.The project does not involve and is not complicit in any form of forced or compulsory labour Conclusion: low risk	The verification team has reviewed the ILO website and observed that Romania has ratified all the 8 ILO fundamental conventions. The details are 1. Freedom of Association and Protection of the Right to Organize Convention, 1948 (No. 87) (Date of ratification by Romania: on 28th May 1957) 2. Right to Organize and Collective Bargaining Convention, 1949 (No. 98) (on 26th Nov 1958) 3. Forced Labour Convention, 1930 (No. 29) (on 28th May 1957) 4. Abolition of Forced Labour Convention, 1957 (No. 105) (3rd August 1998) 5. Minimum Age Convention, 1973 (No. 138) (on 19th Nov 1975) 6. Worst Forms of Child Labour Convention, 1999 (No. 182) (on 13th Dec 2000) 7. Equal Remuneration Convention, 1951 (No. 100) (on 28th May1957) 8. Discrimination (Employment and Occupation) Convention, 1958 (No. 111) (on 6th June 1973) The verification team has understood that by ratifying the conventions, the host country is committed themselves to applying the convention in national law and practice. By these convections, forced or compulsory labour is abolished in Romania. The verification team has reviewed the contracts. All the staffs are contracted which does not involve forced or compulsory labour. The interview with the staff confirms this. As such there is no risk involved and therefore the project does not violate this safeguarding principle.
6.The project does not employ and is not complicit in any form of child labour Conclusion: low risk	The verification team has reviewed the ILO website and observed that Romania has ratified all the 8 ILO fundamental conventions. The details are 1. Freedom of Association and Protection of the Right to Organize Convention, 1948 (No. 87) (Date of ratification by Romania: on 28th May 1957) 2. Right to Organize and Collective Bargaining Convention, 1949 (No. 98) (on 26th Nov 1958) 3. Forced Labour Convention, 1930 (No. 29) (on 28th May 1957) 4. Abolition of Forced Labour Convention, 1957 (No. 105) (3rd August 1998) 5. Minimum Age Convention, 1973 (No. 138) (on 19th

	Nov 1975) 6. Worst Forms of Child Labour Convention, 1999 (No. 182) (on 13th Dec 2000) 7. Equal Remuneration Convention, 1951 (No. 100) (on 28th May 1957) 8. Discrimination (Employment and Occupation) Convention, 1958 (No. 111) (on 6th June 1973) Romania is a party to International Labour Organisation and child labour is illegal in the host country. The minimum legal age for employment is 16 in Romania. All the staff are grown up people and there is no child labour involved. As such there is no risk involved and therefore the project does not violate this safeguarding principle.
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7.The project does not involve and is not complicit in any form of discrimination based on gender, race, religion, sexual orientation or any other basis. Conclusion: low risk	Equal Remuneration Convention, 1951 (No. 100) (on 28th May 1957) by which discrimination in any form is abolished in the host country. The staffs employed by the project developer are local people. Romania has also ratified Maternity Protection convention, 2000 (No 183) on 23rd October 2002. The period of maternity leave in Romania is 126 calendar days. This ensures that there is no discrimination based on gender, race, religion, sexual orientation or any other basis. The verification team, based on review and interview, observed that the project developer has also employed female staffs who have been provided with maternity leave etc. Maternity leave is granted for all female employees, Women workers are entitled to 14 weeks of maternity leave: 49 days of prenatal leave and 49 days postnatal leave. These rights are not negotiated irrespective of the position one is holding. The verification team has reviewed the contracts of staffs^{/49/} and accepted the same as correct. As such there is no risk involved and therefore the project does not violate this safeguarding principle.				
8.The project provides workers with a safe and healthy work environment and is not complicit in exposing workers to unsafe or unhealthy work environments. Conclusion: low risk Legislation referred	Each staff member is provided with all the necessary personal protective equipments (PPE) among other items. PPE is designed to help minimize exposure to inherent system hazards and to identify potential hazards to the process of selecting the appropriate PPE for the task at hand. Each staff member is provided with all the necessary personal protective equipment (PPE). As such there is no risk involved and therefore the project does not violate this safeguarding principle.				
<table border="1"> <tr> <td data-bbox="153 1088 209 1783">1.</td><td data-bbox="217 1088 743 1783"> EUROPEAN Waste Legislation A. Framework European Union legislation on waste 1. Waste Framework Directive- Directive 2008/98/EC 2. Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste. 3. Decision 2000/532/EC establishing a list of wastes 4. Commission Decision (EU) No 2014/955/EU of 18 December 2014 amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council 5. Commission Regulation (EU) No 1357/2014 of 18 December 2014 replacing Annex III to Directive 2008/98/EC of the European Parliament and of the Council on waste and repealing certain Directives </td></tr> <tr> <td data-bbox="153 1783 209 2065">2.</td><td data-bbox="217 1783 743 2065"> B. European Union legislation on waste management operations 1. Directive 2000/76/EC of the European Parliament and of the Council of 4 December 2000 on the incineration of waste- Directive 2000/76/EC 2. Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste- Council Directive 1999/31/EC </td></tr> </table>	1.	EUROPEAN Waste Legislation A. Framework European Union legislation on waste 1. Waste Framework Directive- Directive 2008/98/EC 2. Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste. 3. Decision 2000/532/EC establishing a list of wastes 4. Commission Decision (EU) No 2014/955/EU of 18 December 2014 amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council 5. Commission Regulation (EU) No 1357/2014 of 18 December 2014 replacing Annex III to Directive 2008/98/EC of the European Parliament and of the Council on waste and repealing certain Directives	2.	B. European Union legislation on waste management operations 1. Directive 2000/76/EC of the European Parliament and of the Council of 4 December 2000 on the incineration of waste- Directive 2000/76/EC 2. Council Directive 1999/31/EC of 26 April 1999 on the landfill of waste- Council Directive 1999/31/EC	The verification team has reviewed the construction permit for construction of PET wastes recycling plant; (area being 49,090 sq.m) provided by Directorate for Territory Arrangement and Urbanisation, Municipal Council of Romania (dated 25th October 2015 & No 62 dated 16th November 2016). The verification team has reviewed the environmental permit^{/9/} for Fiber plant (No 2 dated 3rd Janaury 2018), valid upto 3rd January 2023. The verification team has reviewed the environmental permit^{/9/} (permit no 66 of 9th April 2012, 14th August 2013, 16th January 2014, 14th April 2015, 13th July 2016, 3rd February 2017 and 29th August 2017) provided by Environmental Authority and the Environment Protection Agency, Buzau based on the Government decision no 19/2017. The verification team has reviewed the environmental permit^{/9/} for R-PET valid until 27th October 2019 (permit no 233 of 27th October 2014, revised on 4th April 2016 and on 3rd February 2017) provided by Environmental Authority and the Environment Protection Agency, Buzau based on the Government decision no 19/2017. The verification team has reviewed the latest fire fighters permit^{/9/} (No 6/17/SU-BZ dated 20th January 2017, No 237/16/SU-BZ dated 22nd June 2016, No 187/14/SU-BZ dated 19th August 2014) and accepted the same. The permits are based on provisions of article 11 from the Governmental Decision no. 149212004 on the principles of organization, operation and attributions
1.	EUROPEAN Waste Legislation A. Framework European Union legislation on waste 1. Waste Framework Directive- Directive 2008/98/EC 2. Regulation (EC) No 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste. 3. Decision 2000/532/EC establishing a list of wastes 4. Commission Decision (EU) No 2014/955/EU of 18 December 2014 amending Decision 2000/532/EC on the list of waste pursuant to Directive 2008/98/EC of the European Parliament and of the Council 5. Commission Regulation (EU) No 1357/2014 of 18 December 2014 replacing Annex III to Directive 2008/98/EC of the European Parliament and of the Council on waste and repealing certain Directives				
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	3. Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control)- Directive 2010/75/EU	of professional emergency services, Law no. 30712006 on fire prevention, modifications and complements subsequent, and Government Decision no. 173912005. with amendments and complements.
3.	C. European Union legislation on specific waste streams - Packaging and Packaging Waste 1. European Parliament and Council Directive 94/62/EC of 20 December 1994 on packaging and packaging waste- Council Directive 94/62/EC 2. Directive 2004/12/EC of the European Parliament and of the Council of 11 February 2004 amending Directive 94/62/EC on packaging and packaging waste- Directive 2004/12/EC 3. Directive 2005/20/EC amending Directive 94/62/EC on packaging and packaging waste (extension of deadlines for the attainment of the recycling and recovery targets for the Member States acceding the EU in 2004)- Directive 2005/20/EC 4. Regulation (EC) No 219/2009 adapting a number of instruments subject to the procedure referred to in Article 251 of the Treaty to Council Decision 1999/468/EC with regard to the regulatory procedure with scrutiny 5. Commission Directive 2013/2/EU amending Annex I to Directive 94/61/EC on packaging and packaging waste 6. Directive (EU) 2015/720 of the European Parliament and of the Council of 29 April 2015 amending Directive 94/62/EC as regards the consumption of lightweight plastic carrier bags	The verification team has reviewed the latest local permit^{9/} from Tintesti Local Council, Buzau county (No 21 dated 25th March 2016). The verification team has reviewed the latest sanitary company contract^{9/} (No 60 dated 25th February 2008 by SC RER SERVICII ECOLOGIE SRL). The verification team has reviewed the EFSA approval and observed that as per Commission Regulation (EC) No 282/2008 dated 21st March 2008 on recycled plastic materials intended to come into contact with foods, European Food Safety Authority (EFSA) is requested to evaluate processes for recycling plastic waste. In this context, the EFSA Panel on Food Contact Materials, Enzymes, Flavours and Processing Aids (CEF Panel) evaluated the Greentech. The Panel considered that all processes are well characterised and the main steps used to recycle PET flakes into decontaminated PET pellets have been identified. Having examined the challenge test provided, the Panel concluded that the decontamination in the continuous reactor is the critical step for the decontamination efficiency of the processes. The operating parameters which control performance are temperature, pressure and residence time. Therefore, the panel considered that the recycling processes Greentech is able to reduce any foreseeable accidental contamination of the post-consumer food contact PET to a concentration that does not give rise to any concern regarding a risk to human health if 1) they are operated under conditions that are at least as severe as those obtained from the challenge test used to measure the decontamination efficiency of the processes 2) the input is washed and dried post-consumer PET flakes originating from materials and articles that have been manufactured in accordance with the Community legislation on food contact materials containing no more than 5 % of PET from non-food consumer applications. 3) the final bottles manufactured from the recycled pellets contain up to 100 % recycled post-consumer PET when produced in Greentech 4) the final thermoformed trays and containers manufactured from the recycled pellets and not used for packaging water contain up to 100 % recycled post-consumer PET when produced by Greentech. Therefore, the Panel concluded that the recycled PET obtained from the processes Greentech, intended to be used for the manufacture of bottles for contact with all types of foodstuffs and for the manufacture of thermoformed trays and containers for contact with all types of foodstuffs except packaged water, is not considered of safety concern when final articles are manufactured with no more than the percentage of recycled post-consumer PET specified above. The verification team has reviewed list of risks and its controls with local legal regulations and accepted the same.
4.	ROMANIAN Waste Legislation A. Framework Romanian legislation on waste 1. Legea Nr. 211 din 15 noiembrie 2011 privind regimul deșeurilor - republicata/Law No.. 211 of 15 November 2011 on waste- Transpose The Waste Framework Directive	
5.	B. Romanian legislation on waste management operations 1. Decizia 2003/33 privind stabilirea criteriilor și procedurilor pentru acceptarea deșeurilor la depozite ca urmare a art. 16 si anexei II la Directiva 1999/31/CE- Transpose The Landfill Directive 2. Hotararea Guvernului 349/2005 privind depozitarea deseurilor, modificata si completata prin HG 210/2007- Transpose The Landfill Directive 3. Legea 278/2013 privind emisiile industriale/Law Nr. 278/2013 on industrial emissions- Transpose Directive 2010/75/EU on The Incineration of Waste	
6.	C. Romanian legislation on specific waste	

streams - Packaging and Packaging Waste 1. Romanian legislation on specific waste streams - Packaging and Packaging Waste- Transpose The Packaging and Packaging Waste Directive	The verification team has confirmed there is no pending litigations for the year 2018 to 2020 or till date with the Greentech.
9.The project takes a precautionary approach in regard to environmental challenges and is not complicit in practices contrary to the precautionary principle. Conclusion: low risk	The verification team has checked the project is located in inhabitant area in private land. Therefore, the project and its activities is not affecting livelihood of people. The verification team has also checked that, there are no crops or affected households/people or tribal people living along the project area. Since the project was approachable by existing roads, no road construction was required by the project construction. The same was confirmed by the verification team during remote auditing. The verification team has concluded that the project is environmentally safe one. As such the project is not complicit in practices contrary to the precautionary principle. As such there is no risk involved and therefore the project does not violate this safeguarding principle.
10.The project does not involve and is not complicit in significant conversion or degradation of critical natural habitats, including those that are (a) legally protected, (b) officially proposed for protection, (c) identified by authoritative sources for their high conservation value, or (d) recognized as protected by traditional local communities Conclusion: low risk	The verification team has observed that the project is not located in the natural high conservation areas, protected area or areas protected by local communities. As such there is no risk involved and therefore the project does not violate this safeguarding principle.
11.The project does not involve and is not complicit in corruption. Conclusion: low risk https://treaties.un.org/Pages/ViewDetails.aspx?src=IND&mtdsq_no=XVIII-14&chapter=18&clang=en https://www.google.co.in/url?sa=t&rct=j&q=&esrc=s&source=web&cd=2&cad=rja&act=8&ved=0ahUKewjgpbnhqZHbAhUKOo8KHWS0At4QFggtMAE&url=https%3A%2F%2Fwww.unodc.org%2Fdocuments%2Ftreaties%2Ffuncac%2Fworkinggroups%2Fimplementationreviewgroup%2F2-6June2014%2FFPanelPresentations%2FRomania_Presentation_on_whistleblowers.pdf&usq=AOvVaw1q6eyhQUk_cPYdQ9HVy6v	Romania ratified the United Nations Convention Against Corruption in 2 nd November 2004. There was no evidence of corruption involved as far as the project is concerned. The Romanian Congress approved the Implementation of article 33 in the Romanian legislation and Whistle-blower protection act (571/2004) in 2004. The law helps Romania in meeting its commitments under the OECD Anti-Bribery Convention. It bolsters the country's enforcement regime and creates corporate liability, administrative liability and criminal liability for the defaulters. The verification team has reviewed the payment history to the workers and confirmed that there is no corruption involved in the project activities, payments to the employees etc. by the project developer. As such there is no risk involved and therefore the project does not violate this safeguarding principle.

Appendix 10: Site Visit and Remote Audit Requirements & Procedures

Requirements of Site Visit and Remote Audit Requirements & Procedures	Verification opinion
1SCOPE AND APPLICABILITY 1.1 Scope 1.1.1 This document applies to planning and carrying out validation/verification audits as required under GS4GG, informing VVB consideration of the application of remote audit/assessment approaches.	The verification team has conducted remote auditing on 16 th December 2021. The demonstration of remote auditing approach followed by the verification team is mentioned in below section.
1.2 Applicability 1.2.1 The requirements contained in this document apply to audits/assessments conducted for standalone project activities, including standalone micro-scale projects, seeking design certification,	The proposed project is standalone project.

performance certification, or design certification renewal.	
1.2.2 The remote assessment requirements/approach outlined in this document do not apply to: a. Land Use & Forest Projects b. Programs of Activities (PoAs), including micro-scale PoAs 1.2.3 Note – The remote audit/assessment requirements will be designed and developed for LUF and PoAs separately, considering the unique nature of such projects and certification pathways	The proposed project is not a LUF or PoA project. Hence applicable.
1.3 Entry into force 1.3.1 The document may be applied FROM 18 DECEMBER 2021 (30 days of AFTER publication) by projects within the applicable scope that have not yet had a physical site visit during their current audit event	This is applicable as the verification team did not conduct the physical onsite visit. The verification team has conducted remote auditing on 16 th December 2021
2 DEFINITIONS a. Audit instances/events: Audit instances/events refers to validation and verification events that a VVB is engaged to assess	The proposed audit instance refers to verification
b. Remote audit/assessment: Remote audit refers to the use of Information and Communication Technology to gather information, interview an auditee, etc., when “face-to-face” methods are not possible or desired. (ISO 19011)	The verification has used Google meet during the remote auditing.
c. For this document, the remote audit/assessment refers to validation and verification by VVB from a location other than being physically present at the project site. The remote assessment may involve use of Information and Communication Technologies for auditing/assessment purposes. The remote assessment may also involve a hybrid approach involving on-site measures to verify compliance with the requirements. In such cases, the VVB may appoint an individual expert or audit team member to help lead auditors to verify practices on the ground by facilitating data/information collection, transfer, and verification using technology/electronic and other means, e.g. interviews, videos, photos, surveys, etc.	The remote auditing refers to verification by EPIC from its registered office –Bangalore with the project owners present at the project site.
d. Remote audit techniques: Auditing techniques applied to validate/verify aspects of a project without the validator/verifier being physically present at the project site. These include phone calls, video calls, video recordings, geo-location data and geo-information systems, etc. They may be used in remote audits as well as in audits involving a physical site visit.	This is applicable as the verification team did not conduct the physical onsite visit. The verification team has conducted remote auditing on 16 th December 2021.
e. Information and Communication Technology (ICT): also referred to as “technology” in this	The verification has used Google meet-video during the remote auditing.

document. Technologies – including, but not limited to, software and hardware such as smartphones, handheld devices, laptop computers, desktop computers, drones, video cameras, wearable technology, artificial intelligence, and others. The use of ICT may be appropriate for auditing/assessment both locally and remotely. Examples of the use of ICT during audits/assessments may include but are not limited to: Meetings; by means of teleconference facilities, including audio, video and data sharing Audit/assessment of documents and records by means of remote access, either in real time or asynchronously Recording of information and evidence by means of still video, video or audio recordings Providing visual/audio access to a remote location	
3 MINIMUM PHYSICAL SITE VISIT REQUIREMENTS 3.1 Frequency of physical site visits 3.1.1 At minimum, the VVB shall conduct physical site visit a. Within two years of project start date; and b. Once every three years after the first physical site visit Note: For rules on possible deviations from the minimum site visit requirements, please see the Rule Update “Applicability of minimum site visit requirements by VVB” Note: For micro-scale project internal validation/verification, SustainCERT acts as a VVB. For example: - if a retroactive project's start date is 1 year before submission for preliminary review, the project has 1 more year (total of maximum 2 years from the start date) to undergo an audit with a physical site visit. - If a project is greenfield, i.e. it is not implemented at the time of validation, the first site visit may be done during first verification, and not during validation, if all aspects of the validation can be audited remotely.	The start date of crediting period of the project is 1st January 2017. The first verification covered 1st January 2017 to 31st January 2018. The physical visit by the VVB done on 20th February 2018. For the current verification, physical onsite was not possible due to travel restriction due to COVID situation. The remote auditing was conducted on 16th December 2021. The verification team has accepted the same as reasonable. The deviation is accepted by the verification team. The verification team has submitted the deviation request for the lack of physical onsite visit. The justification is reported in the deviation request submitted.
3.2 Audit events 3.2.1 A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) of a project. 3.2.2 A physical site visit by VVB is mandatory at the first verification of a project. 3.2.3 The first physical site visit may combine both validation and verification audits if the project developer and VVB combine Design Certification with the first verification and Performance Review.	The first verification covered 1st January 2017 to 31st January 2018. The physical visit by the VVB done on 20th February 2018. For the current verification, physical onsite was not possible due to travel restriction due to COVID situation. The remote auditing was conducted on 16th December 2021.

4 REQUIREMENTS FOR ALL AUDITS 4.1 General requirements for all audit instances 4.1.1 If the project developer explicitly requests an audit to be conducted remotely: a. The VVB shall determine whether a physical site visit is mandatory as per the minimum physical site visit requirements. b. The VVB shall determine whether or not a remote audit is viable for an audit instance of a given project where a physical audit is not mandatory. The VVB shall conduct the risk assessment applying qualification criteria described in ANNEX 1 - RISK ASSESSMENT GUIDELINES and any additional qualification criteria that VVB finds appropriate for decision making. The VVB is the decision-making body and shall not be unduly influenced by the project developer in this regard.	The project developer has requested the verification team to do remote audit due to COVID condition. For the current verification, physical onsite was not possible due to travel restriction due to COVID situation. Therefore, the remote auditing was conducted on 16th December 2021. The verification team has conducted the risk assessment and found there is no risk found in the final decision making regarding verification opinion. The detailed assessment is mentioned in the annex 1 of this section.
4.1.2 The VVB audit team shall carry out any assessment, whether remote or including a physical site visit, as per their established roles/responsibilities as per the Gold Standard Validation and Verification Body Requirements	The verification team has followed the standard auditing techniques during the verification.
4.1.3 Remote audit techniques may be used as appropriate, and applying the safeguards and procedures in this document, in any audit, whether it includes a physical site visit or not. See ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT	The verification team has followed the standard auditing techniques during the verification. The verification team has used Google meet during the remote auditing.
4.1.4 The VVB, in its audit report, shall include the template referenced in ANNEX 3 – of this document to report on: a. the auditing techniques used in each audit, for each aspect of the project b. the assessment of the appropriateness of the selected auditing techniques c. any mitigation measures implemented to reduce risks associated with the auditing techniques d. any aspects of the project that need to be further audited during the following audit (Forward Action Requests)	The verification team has used this GS prescribed auditing techniques for verification.
4.1.5 Gold Standard reserves the right to enforce a mandatory site visit before concluding the design and or performance review, should material issues be identified with the use of remote auditing techniques during an audit. Such a site visit: a. may be of a limited scope, covering only the material issues identified b. shall be conducted by a Gold Standard-approved validator/verifier and may not be outsourced to a	This is not relevant for the scope of work of EPIC.

local expert. Note: Material issues include, among others, non-conformity with the present requirements: frequency, risk assessment, team structure and competence, adequacy of remote audit techniques employed, etc.	
5 REQUIREMENTS FOR AUDITS USING REMOTE AUDIT TECHNIQUES 5.1 Confidentiality, security and data protection 5.1.1 The security and confidentiality of electronic or electronically transmitted information is particularly important when using technology/electronic means for remote assessment purposes.	The confidential information is data protected and is not shared to outside of the company.
5.1.2 The use of technology for remote assessment purposes shall be mutually agreed upon by the project developer, participants, and VVB according to information security and data protection measures and host country legislation and regulations before any technology/electronic means are used for remote audit/assessment purposes. Any data security or privacy breaches associated with remote auditing are the responsibility of the VVB to resolve and Gold Standard accepts no liability in this regard.	The verification team has used Google meet during the remote auditing. The same was mutually agreed upon between the project developer and the verification team.
5.1.3 VVB shall document evidence of such agreements. This evidence could be recorded, agreed on procedures, or emails. The importance resides in having these criteria acknowledged by all participants.	The verification team has used Google meet during the remote auditing. The same was mutually agreed upon between the project developer and the verification team by email.
5.1.4 Measures to ensure confidentiality and security shall be confirmed during first interaction, i.e. meeting calls and maintained throughout remote audit/assessment activities.	The agreement signed between project developer and EPIC for the scope of work of verification has this confidentiality clause.
5.1.5 In the case of non-fulfilment of these measures or non-agreement of information security and data protection measures, the VVB shall use other methods to conduct the remote assessment.	This is not relevant as agreement signed between project developer and EPIC has this confidentiality clause
5.1.6 If sufficient information cannot be obtained via application of the technology/electronic means and required information is necessary for VVB to form a conclusion with the planned audit techniques, the VVB may use other technology/electronic means or expand the scope/sample of the assessment until sufficient information is obtained. If expanding the scope of the audit is not sufficient, the VVB shall: a. Repeat the assessment at another time when e.g. the connection/conditions allow the VVB to conduct the assessment b. Carry out a physical site visit, within the same audit process, covering at least the aspects not sufficiently audited by remote techniques. c. Discontinue the audit (do not issue a validation/verification opinion) and re-start the audit with a new set of planned techniques, including a	This is not required as remote auditing has covered all the verification auditing aspects.

physical site visit.	
5.2 Team structure and competence requirements 5.2.1 An audit team that conducts the remote assessment shall meet the structure and competence requirements as outlined in the Validation & Verification Body Requirements.	The competence of the verification team is mentioned in Appendix 2 of the report.
5.2.2 When using ICT, VVB and other involved experts (e.g. drone pilots, technical experts) shall have the competency and ability to understand and utilise the information and communication technologies employed to achieve the desired results of audit(s)/assessment(s). The auditor/assessor shall also be aware of the risks and opportunities of the information and communication technologies used and the impacts that they may have on the validity and objectivity of the information gathered.	The competence of the verification team is mentioned in Appendix 2 of the report.
5.2.3 The VVB may engage individual experts and/or external individual(s) for remote assessment following the requirements outlined in section 7.5.2 of VVB requirements.	The competence of the verification team including technical expert is mentioned in Appendix 2 of the report.
5.2.4 When an individual expert/external individual is involved, the VVB must ensure that the expert/individual has a. no financial interest or any other conflict of interest concerning the Project b. a non-disclosure agreement covering the project audited c. access to infrastructure to safeguard the confidentiality and security of the data gathered d. sufficient briefing from the VVB on at least the following aspects of the assignment: i. relevant Gold Standard rules, requirements, procedures, templates ii. objectives iii. tasks iv. procedures v. timelines and audit plan vi. logistical arrangements vii. access to/use of interpreters, where required	The external technical expert has signed an agreement with EPIC where these terms and conditions are mentioned. The technical expert has no financial interest in the project. The training on Gold Standard rules, requirements and EPIC procedures is conducted to the technical expert.
5.2.5 The VVB shall ensure that the individual expert/external individual has as a minimum the following competencies: a. Basic knowledge of the local context b. Basic auditing techniques c. Knowledge and well versed with the technologies/ electronic modes selected for remote assessment (if any) d. Interview techniques (if conducting interviews) e. Speak the language of the interviewees (if conducting interviews) f. Sufficiently speak a language spoken by the Team	The technical expert has sufficient knowledge on the competencies in question.

Leader	
5.2.6 In certain audits, the individual expert/external individual may be engaged for remote audit/assessment as a facilitator and without replacing the auditor and/or technical reviewer in their respective roles. This means that the facilitator: a. Only enables the (part of the) audit to happen remotely, e.g. through data/video/image collection, operation of equipment, interpreting/translation, etc. b. Works entirely under the explicit directions of an auditor c. Does not participate in forming a validation/verification opinion, even on specific topics, d. Does not participate in the writing of the validation/verification report	The technical expert acts as facilitator and complements the lead auditor by providing technical inputs.
5.2.7 Whenever the individual expert/external individual is engaged for remote assessment/audit only as a facilitator, the expert/individual is not required to: a. Undergo the VVB online exam. b. Be trained on aspects of the Gold Standard outside the scope of their assignment	The technical expert was trained on GS aspects before the engagement for remote auditing.
5.2.8 The VVB audit team shall provide individual expert/external individual training on, as a minimum: a. Project-specific and relevant standard-specific requirements, b. Interview techniques c. The information to be collected on-site, d. The reporting format, e. The channel of communication through which information shall be transferred from while on-site and during the future course of exchanges	The technical expert was trained on GS aspects, project requirements, standard specific requirements, interview techniques, information to be collected, reporting format of the verification report, communication channel before the engagement for remote auditing.
5.2.9 The individual expert/external individual shall collect and report information in the prescribed format/checklist by audit team and present it to the auditing team (team leader and technical expert). The VVB shall keep said report in records and shall provide a copy to Gold Standard if needed.	The verification team has used checklist in collecting the information during remote auditing and for verification.
6 REMOTE AUDIT PROCEDURE & GUIDELINES 6.1 Objectives 6.1.1 Remote assessments (those that do not include a physical site visit by an auditor) provide the opportunity to optimise audit/assessment effectiveness and efficiency while maintaining the integrity of the audit/assessment process. The objective of a remote assessment is to establish the level of confidence in the VVB certification process by direct observations carried out through an electronic medium.	By doing the remote auditing, the verification team has followed all the auditing techniques while maintaining the integrity of the verification process.
6.2 Agreement	The project developer has requested for the remote

6.2.1 The use of remote assessments by VVB of a given project may be requested by the project developer for its assessment needs (validation, verifications, etc.) when a physical site visit is not mandatory or feasible, and where the PD and the VVB consider a remote audit feasible for the project's context. Remote audit is at the discretion of the VVB, who is entitled to reject any request from project developers to consider it as an option.	auditing due to COVID conditions. The verification team has accepted that remote auditing was feasible due to the current situation.
6.3 Qualifying criteria for initiating a remote assessment 6.3.1 The VVB may consider a project developer's request for a remote audit/assessments following the below listed qualifying criteria: 6.3.2 A minimum physical site visit is not mandated as per GS4GG requirements or not required/recommended as per VVB's previous audit findings. 6.3.3 The VVB can create a feasible audit plan that covers all aspects of a project design validation/project performance verification (as per ANNEX 3 – AUDIT TECHNIQUES) with suitable auditing techniques (as per ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT. 6.3.4 The VVB can perform a risk assessment according to ANNEX 1 - RISK ASSESSMENT GUIDELINES and its own risk assessment procedure	The project developer has requested for the remote auditing due to COVID conditions. For this second verification, physical visit is substituted by a remote auditing with technical expert present at the project site. The verification team has prepared an audit plan that covers all aspects of project design with suitable auditing techniques and risk assessment.
6.3.5 The VVB is confident that any identified significant risk/issue can be addressed and assessed/audited by the VVB using technology/electronic means to attain reasonable level of assurance	From the remote auditing, the verification team has achieved reasonable level of assurance.
6.3.6 The VVB can confirm before the audit commences that: a. The VVB and the project developer can provide representatives who are capable of communicating proficiently in the same language. b. The VVB has the capability and aptitude to conduct the remote assessment in the chosen medium/forum. c. The PD, including all interviewees, has the capability and aptitude to undergo the remote assessment in the chosen medium/forum. d. A list of activities, areas, information and personnel to be involved in the remote assessment is available. e. The infrastructure required for the chosen auditing techniques/media as well as secure data storage is available. f. A confidentiality agreement is in place between the	The project owner representative has good English communication skills. The technical expert also has good English communication skills. The project owners, technical expert and lead auditor have used Google meet during remote auditing. EPIC has signed an agreement with the project developer for verification scope which contains confidentiality clause. The project developer has implemented the registered monitoring plan and has a data management system where records are being audited remotely by the verification team with the help of technical expert. .

VVB and the project participants, and the remote audit does not contradict any confidentiality agreements between the project participants. g. In case of a verification audit, the project developer has implemented the registered monitoring plan and has a data management system where records, data, etc. and can be audited remotely.	
6.4 Planning and scheduling 6.4.1 Before initiating a remote assessment, the VVB should define: a. The agenda for the planned remote assessment with pre-defined records and documentation to be available during remote assessment. b. The desired scope of audit. c. The list of activities, areas, information and personnel to be involved in the remote assessment. d. The list of items to be assessed. e. The timeframe for conducting the remote assessment f. A plan to review information that cannot be shared remotely (i.e. due to confidentiality or access issues). The VVB should define or express how this will be dealt with (i.e., follow-up, issuance of a non-conformance, etc.)	The verification team has prepared the verification plan containing all the aspects in question.
6.4.2 For any type of remote audit, advance document review of materials from the project developer is an essential step. Building out a standardised list of the required documentation can increase consistency and clarity of approach. At a minimum, VVB should request the same list of documents that they would require to conduct an on-site assessment. Additionally, based on the criteria that can be assessed virtually, they should identify what documents or data are needed to support that assessment. Documents should be requested well in advance of the audit so that requests for additional or outstanding information can be followed up in advance of the audit	The verification team has prepared the verification plan containing all the aspects in question. The verification team has reviewed all the documents before the remote auditing.
6.4.3 The scheduling of interviews of a sample of e.g. users or stakeholders need not be shared with the project developer in advance, in order to safeguard the impartiality of the interview process. The VVB should request, in advance of the audit, the contacts of all potential interviewees and should not share the sample selected with the Project Developer in advance of the remote audit	The interview questions to the local stakeholders are asked during the remote auditing only.
6.4.4 Selection of technology/electronic medium and	Google meet was used for the remote auditing.

planning should include: a. Determining the electronic mode for hosting the assessment, to be agreed upon between VVB, project developer and other participants. Refer to Annex - 2 for some examples. b. Granting security and/or access to all participants. c. Testing platform compatibility prior to remote assessment. d. Encouraging and considering the use of webcams, cameras, etc. when physical evaluation of an event is desired or necessary	
6.4.5 Scheduling requires the following to be carefully considered: a. Time zone acknowledgement and management to coordinate reasonable and mutually agreeable convening times. b. A trial meeting using the same media platforms agreed upon should be conducted to ensure the scheduled assessment will perform as planned. c. Proper security measures should be taken, when applicable, to protect confidential information	Remote auditing was conducted at the convenient time for the project developer, technical expert and local stakeholders.
6.5 Conducting remote assessments 6.5.1 Should the VVB not be able to review any aspect of the project or make a complete determination, the VVB should make a record of this aspect and the related issues. 6.5.2 The assessment should be carried out in quiet environments whenever possible to avoid interference and background noise (i.e., speakerphones) 6.5.3 Facilitation of the assessment should follow normal assessment plans and processes. 6.5.4 Both parties should make their best effort to confirm what was heard, stated and read throughout the assessment. 6.5.5 All remote assessments should be concluded with a summary, review of the day(s)'s events, issues of concern, clarification of issues, non-conformances and expectations. 6.5.6 The VVB may terminate the assessment prior to the schedule due to an inability to maintain good connections or conditions during the scheduled time. This should be recorded in the assessment report.	The standard remote auditing technique was followed throughout the remote auditing.
6.5.7 The VVB & project developer should take appropriate measures to safeguard the confidentiality of data in any format. The audit team should prevent the access and retention of more documented information than it would in a normal face to face audit. The audit team will probably want to have access to	The standard remote auditing technique was followed throughout the remote auditing.

more information to prepare for the audit or to have the ability to analyse documented information asynchronously. When documented information is to be analysed in an asynchronous manner, it is a good practice that it should be shared in a secure and agreed system, such as cloud-based, Virtual Private Network or other file-sharing systems, utilising confidentiality and data privacy guidelines. Once the audit is complete, the auditor should delete from its system or remove access to any documented information and records not required to be retained as objective evidence. 6.5.8 Any screenshots of documents or records or other kind of evidence that the auditor/individual expert takes should be previously authorised by the project developer and participants.	
6.6 Post-assessment activities 6.6.1 Findings (non-conformities, corrective actions, etc.) need to be drafted by the Remote Assessment audit team members in a timely manner for each session for review and acknowledgement prior to closure of nonconformities. 6.6.2 The audit report should include the details of the records reviewed, people interviewed, and any findings. 6.6.3 The VVB should ensure deletion of any confidential documents, images, recordings, etc. 6.6.4 The treatment of non-conformities should follow the same processes that are applied for on-site assessments. 6.6.5 The VVB should include in the audit report the template contained in Annex – 3, covering, for each aspect of the project: a. the auditing techniques employed, b. a risk assessment of the techniques employed, c. mitigation measures employed by the VVB d. any observations (CARs, CLs, and/or FARs) related to the auditing techniques used, and e. a conclusion on whether the remote assessment means are sufficient for the purpose of the audit while maintaining the integrity of the audit/assessment process.	The verification report contains the audit findings, people interviewed, auditing techniques, risk assessment etc.
7 FURTHER READING AND REFERENCES ISO – 19011 – 2018 ISO 9001 Auditing Practices Group Guidance on: REMOTE AUDITS 2020 IAF Mandatory Document For The Use Of Information And Communication Technology (Ict) For Auditing/Assessment Purpose 2018	The verification team has understood the aspects of ISO standards in question.

ISEAL Remote Auditing Good Practices 2021	
ANNEX 1 - RISK ASSESSMENT GUIDELINES The VVB shall create a risk assessment procedure to determine the necessity of conducting physical site visits based as a minimum on the following list of criteria and supplemented with the VVB's internal audit risk assessment criteria, as deemed appropriate. The VVB shall assess during the desk review/planning stage whether any of the following risks exist that cannot be addressed and/or audited without a physical site visit: For all certification stages: a. Risk of non-conformity with core GS4GG principles including but not limited to safeguarding principles, stakeholder inclusivity, SDG Impacts. b. Risk of non-conformity with potential reversal of GHG benefits and other SDG Impacts. c. Risk of non-conformity with key methodological requirements (applicability conditions, project boundary, identification of baseline scenario, algorithms and/or formulae used to determine emission reductions, monitoring methodology). d. Risk of any negative feedback/observations received from GS stakeholders, e.g., TAC, end-users, NGO supporters etc, not being addressed sufficiently by the project. e. Risk of key stakeholders and/or end users of project technology not willing/able to be interviewed through telephone/video calls.	There is no risk on safeguarding principles as verification team has able to check all the relevant principles. There is no reversal of GHG benefits for waste management projects. The verification team has reviewed the methodology requirements and confirmed that the project implementation is in line with the requirements. There is no negative comment from GS stakeholders. The verification team has able to interview the stakeholders.
For Validations: a. Any project aspect that might cease to exist after validation, e.g. the baseline technology.	This is not applicable.
For Verifications/Renewals a. Any outstanding FAR(s)/pending issue(s) since the previous physical site visit. b. Any design change(s)/temporary deviation(s) since the previous physical site visit. c. Any gaps in monitoring data, if any, that cannot be justified as per applicable requirements.	There is no FAR raised during the previous verification. There is no project deviations for this project.
ANNEX 2 – TECHNOLOGY/ELECTRONIC MEANS FOR REMOTE ASSESSMENT/AUDIT A remote audit/assessment involves information, document sharing and review and a form of virtual interaction with the site in question, e.g., remote interviews or site tours, in combination with a review of project documents and other sources of data and information. In almost all cases of remote assessments, the audit team should incorporate greater scrutiny of client documentation in advance of any virtual engagement. A remote audit/assessment employs the integration of suitable technology and new data sources to	The verification team has used Google meet during the remote auditing.

gather information, interview an auditee, etc., when “face-to-face” methods are not possible or desired. This section outlines example means/methods that VVBs can use for carrying out remote audits. They are not prescriptive and only indicative. These examples are drawn from credible external sources like ISO standards, ISEAL guidelines/recommendations and CDM requirements/procedures, amongst others Note: The VVB should review the appropriateness of conducting interviews remotely in the cultural and technological context of the project. Very often, stakeholders and end users of the technology may feel intimidated by conducting interviews online or on the phone, which may limit the ability of the auditor to assess key aspects of the project. Careful selection of appropriate methods by the VVB according to the is required, in consultation with the Project Developer and/or local experts	
ANNEX 3 – AUDIT TECHNIQUES TEMPLATE Audit Techniques Template	The verification team has used auditing technique- annex 3 during remote auditing.

Appendix 11: Applicability of minimum site visit requirements by VVB

RULE UPDATE-Applicability of minimum site visit requirements by VVB	Verification opinion
1 SCOPE AND APPLICABILITY 1.1.1 This rule update (and requirements contained therein) applies to all standalone projects, Programme of Activities (PoAs) and project activities (VPAs/CPAs) (hereafter termed as projects) undergoing verifications, scale and activity type, where a project is in non-compliance with minimum site visit requirements. 1.1.2 This rule update is also applicable to projects registered with Gold Standard V1.0. 1.1.3 The relevant paragraphs to GSCERs projects have been notified, where applicable.	The project is standalone project. The start date of crediting period of the project is 1st January 2017. The first verification covered 1st January 2017 to 31st January 2018. The physical visit by the VVB done on 20th February 2018. For the current verification, physical onsite was not possible due to travel restriction due to COVID situation. The remote auditing was conducted on 16th December 2021. The project developer has used GS4GG principles and requirements v1.2.
2 REQUIREMENTS The VVB may approve a deviation to address a non-compliance with the minimum site visit requirement as follows;	The start date of crediting period of the project is 1st January 2017. The first verification covered 1st January 2017 to 31st January 2018. The physical visit by the VVB done on 20th February 2018. For the current verification, onsite should have happened before 20th February 2021. But it was not possible due to travel restriction due to COVID situation. The remote auditing was conducted on 16th December 2021. Since the gap in delay is only 6 months, the deviation can be acceptable.
2.1 Validate the reason for gaps in site visit: 2.1.1 The reasons for non-compliance with site visit requirements could be either Force Majeure or Non-Force Majeure a. Force-Majeure: Any cause constituting force majeure i.e., an event beyond the control of the project	Since the gap in delay between two visits is due to COVID conditions, it was accepted by the verification team.

developer and not involving the developer's fault or negligence and not foreseeable. Such events may include, but are not limited to -any act of war (whether declared or not), invasion, revolution, insurrection, terrorism, or any other acts of a similar nature or force, that prevents VVB travel to project site -Natural disaster like flood, earthquake, etc. -Change in Governmental requirements, policy, etc that affect the project implementation and operation -Any other situation which meets the definition above Force majeure does not include shortage of personnel, industrial action, economic downfall, sickness of personnel, breach of contract by subcontractors and liquidity or solvency problems b. Non Force majeure: Any other cause that is not covered under force majeure	
2.2 Deviation approval 2.2.1 VVB may approve such deviation as per the following paragraphs 2.2.2 First site visit: In case the VVB site visit is not conducted within first two years after the start of crediting period, i. If the start date of the crediting period (as specified in registered PDD) is after the project registration date, the VVB shall review the project's compliance with paragraph 3.1.3(b) of the Design Change Requirements and the start date of the crediting period can be updated accordingly. The reasons for delays could be either Force or Non-force majeure. ii. If the start date of the crediting period is before the project registration date and the delays were due to; a. Force majeure, the project crediting period start date may be postponed for a maximum upto two years. In such a case, the VVB shall validate that no changes have occurred to the baseline, otherwise a conservative approach needs to be followed. b. Non-Force Majeure, no deviation is allowed. The VVB shall not verify the monitoring period falling before two-year of the site visit date. Under similar circumstances for GSCERs projects, CERs only for two years before the site visit date shall be labelled as GSCERs.	This is not the first verification for the project. This is not applicable.
2.2.3 Follow-up site visits – In case follow-up site visits are not conducted within three years after the previous	The start date of crediting period of the project is 1st January 2017. The first verification covered 1st

site visit, and the delays were due to: i. Force Majeure, the VVB shall submit a request for deviation to Gold Standard. ii. Non-Force Majeure, the VVB shall not verify the monitoring period falling before three years of the site visit date. Under similar circumstances for GSCERs projects, CERs only for three years before the site visit date shall be labelled as GSCERs	January 2017 to 31st January 2018. The physical visit by the VVB done on 20th February 2018. For the current verification, onsite should have happened before 20th February 2021. But it was not possible due to travel restriction due to COVID situation. The remote auditing was conducted on 16th December 2021. Since the gap in delay is only 6 months, the deviation can be acceptable.
2.2.4 The project may have more than two years (first site visit) or three years (follow up site visit) of monitoring periods before the site visit date, the remaining years of the retroactive periods will be foregone without any extension of crediting period.	There is a gap of 6 months between 20th February 2021 (scheduled visit) and 16th December 2021 (actual remote auditing). But this gap is around 6 months only. Hence accepted by the verification team.
2.3 Verification requirements 2.3.1 VVB shall ensure that the deviation detail and VVB opinion are included in the appropriate section of the monitoring and verification report (for the relevant Monitoring Period). 2.3.2 The VVB shall ensure no monitoring gaps exist within the eligible Monitoring Period(s). However, if gap(s) exist, the VVB shall ensure that conservative approach(es) have been applied and verified in line with section 3 of the Deviation Approval Requirements and Procedures (version 1.1) and overarching Gold Standard principles (as applicable).	The deviation is included as above. Therefore, there is no gap in the eligible monitoring periods.

Appendix 12: Requirements-COVID 19: INTERIM MEASURES

COVID 19: INTERIM MEASURES	Verification opinion
1.0 RATIONALE AND TARGET AUDIENCE 1.1 RATIONALE 1.1.1 Due to COVID-19 outbreak and subsequent travel restrictions announced by many countries, Gold Standard recognises the associated challenges for projects, developers and Validation and Verification Bodies (VVBs). Gold Standard is committed to support projects, developers and VVBs in these circumstances. These Interim Measures aim to provide flexibility with different steps of the Gold Standard certification cycle without compromising the quality and rigour of the Standard.	Due to COVID conditions and travel restrictions, remote auditing was conducted by the verification team without compromising the quality and rigour of the GS Standard and EPIC process.
1.2 TARGET AUDIENCE 1.2.1 The Gold Standard announces the following guidance for project developers, VVBs and SustainCERT on how project implementation & audit requirements may be managed in the interim period	This interim measure is applicable to the verification team as well.
2.0 STAKEHOLDER CONSULTATIONS The project developer may apply the following Interim Measures in cases where physical stakeholder consultation meetings cannot reasonably be conducted by projects due to COVID-19, and the projects are submitted for preliminary review and design/performance certification before the end date of the validity period of this guidance.	The scope of work of EPIC is performance certification where LSC is not involved. Hence this is not applicable.

2.1 ALTERNATIVE MEASURES 2.1.1 The project developer may postpone physical stakeholder consultation meetings and the Stakeholder Feedback Round (SFR) for Gold Standard project/POA/VPAs until the COVID-19 situation eases. However, PoA Design Consultations shall proceed as normal since these consultations do not necessarily require a physical meeting.	The scope of work of EPIC is performance certification where LSC is not involved. Hence this is not applicable.
2.2 REQUIREMENTS 2.2.1 If the project developer postpones the physical meeting, they shall carry out the physical stakeholder consultation meeting and SFR at a later stage, as soon as the situation allows. Note: The postponed physical stakeholder consultation and SFR shall be carried out in line with the Gold Standard Stakeholder Consultation and Engagement Requirements (Version 1.2 dated October 2019).	The scope of work of EPIC is performance certification where LSC is not involved. Hence this is not applicable.
2.2.2 The project developer shall set up a continuous input and grievance mechanism before starting the validation of the project (i.e., official submission of project design documents to the validating VVB), in line with the requirements prescribed in Section 7 of the GS Stakeholder Consultation and Engagement Requirements. The stakeholders, especially communities around the project site, should be informed about the grievance mechanism and available methods for sharing inputs and concerns	The scope of work of EPIC is performance certification where LSC is not involved. Hence this is not applicable.
2.2.3 Relevant comments received on the project design, sustainable development assessment and safeguarding principles etc., during the delayed physical stakeholder consultation meeting, shall be accounted for and reflected in the project documentation. The project developer shall note that they may be required to retroactively modify the project design, safeguarding principles and SDG impact parameters (which may, for instance, involve retroactively reducing the amount of emissions reductions/impact statements issued in first verification as a result of the project design changes) based on all relevant feedback received from stakeholders during the delayed physical stakeholder consultation meeting and SFR.	The scope of work of EPIC is 2nd performance certification. Hence this is not applicable.
2.3 SUBMISSION OF STAKEHOLDER CONSULTATION REPORT 2.3.1 The project developer may submit the project/CPA/VPA for preliminary review without conducting the physical meeting and SFR. 2.3.2 If the project developer postpones the physical meeting, they shall submit the draft stakeholder consultation report with self-assessment of Sustainable Development Goals (SDGs) and safeguards assessment with other required documents for preliminary review and design certification, as applicable	The scope of work of EPIC is performance certification. Hence this is not applicable.
2.4 GUIDELINES FOR VVBs AND SUSTAINCERT 2.4.1 The VVBs and/or SustainCert shall, through appropriate means at their disposal, seek feedback	The verification team has interviewed the local stakeholders the grievance mechanism, safeguarding principles and sustainable

from relevant stakeholders on the grievance mechanism, safeguarding principles and sustainable development assessment during the remote audit/review process. Feedback shall be communicated to the project developer and addressed by them, as necessary. If applicable, the VVB shall further evaluate project developer's addressal of stakeholder feedback, if any, and provide their opinion in the validation/verification report	development assessment during the remote audit/review process. The opinion of the local stakeholder is already provided in the above sections. There was no grievance from the local stakeholders.
3.0 MONITORING REQUIREMENTS: COVID-19 may affect ongoing monitoring activities, and projects could face difficulties in conducting monitoring as per the registered monitoring plan.	The verification team has reviewed the electricity generation statements covering the registered monitoring plan. The project implementation is in line with the registered monitoring plan.
3.1 ALTERNATIVE MEASURES 3.1.1 The project developer may seek deviations from the registered monitoring plan on a case by case basis for the interim period.	This is not applicable.
a. Alternative monitoring approach: The project developer may propose an alternative monitoring approach/arrangement. For example, the project developer may seek deviation to apply technology based remote monitoring (through remote sensing, relevant proxy remote-monitored data etc.), which enables the project to meet the monitoring requirements while ensuring completeness and conservativeness of the monitored parameters. Note: The developer and VVBs may refer to example cases available at https://www.climateledger.org/en/Knowledge.25.html	This is not applicable as complete data covering the monitoring period necessary for verification is available and the verification team has already reviewed and confirmed its authenticity.
b. Postpone monitoring: The project developer may seek deviation to suspend the monitoring until the end of the validity period of the Interim Measures. The project shall be able to complete the monitoring at a later stage and/or apply credible, conservative assumptions or discount factors to the extent required to ensure that GHG emission reductions or removals will not be overestimated as a result of the postponement of monitoring. For example, where possible, monitoring can be done retrospectively (where data is recorded by the project but must be downloaded), or through interpolation of the monitoring period. For interpolations, a reasonable discount factor (for example, 20% reduction on metrics) should be applied to account for higher uncertainty. c. Gap in Monitoring: The project developer may seek approval for a 'gap' period in monitoring until the end of validity period of interim measures and extend the current project crediting period by a period equal to the gap period.	This is not applicable as complete data covering the monitoring period necessary for verification is available and the verification team has already reviewed and confirmed its authenticity.
3.2 REQUIREMENTS 3.2.1 The project developer can only request the above deviations for monitoring during the period of the Interim Measures (this guidance).	This is not required.
3.2.2 The project developer shall:	This is not required.

Submit the deviation request before the end of the validity period of Interim Measures. Clearly state the start and end date of the monitoring period for which deviation applies. Where the end date of deviation is not known at the time of application and is intended to be the end date of the Interim Measures, the deviation request should state 'End of Interim Measures'. The monitoring deviation will end 28 calendar days from the Gold Standard declared end date of the Interim Measures. Project proponents that can re-establish monitoring sooner, may revert to the original registered monitoring plan sooner, clearly reporting the change date from interim to registered monitoring.	
3.3 SUBMISSION OF DEVIATION REQUEST 3.3.1 When seeking deviations on account of all three approaches listed above, the project developer shall complete the Deviation Request Form and send to Gold Standard at "covid19@goldstandard.org".	This is not required.
3.4 GUIDELINES FOR VVBs AND SUSTAINCERT 3.4.1 In case of paragraph 3.1.1 b, the VVBs and SustainCERT shall determine whether the project has applied sufficiently conservative values and/or approach for the monitoring period for which the postponement applies	This is not required.
4.0 MANDATORY SITE VISITS BY VVBs The Validation and Verification bodies & SustainCERT may apply the following interim measures in cases where on-site inspections cannot reasonably be performed due to COVID-19 and travel restrictions. Note: For microscale project/PoAs/VPAs	Due to COVID conditions, the verification team has conducted remote auditing instead of physical visit as an interim measure.
4.1 ALTERNATIVE MEASURES 4.1.1 Alternative Measures relating to mandatory on-site visits for VVBs audits include: a. A VVB may postpone site visits for on-site inspections, taking into account the rules of relevant national and local authorities (local to the DOE offices as well as to locality of the site visits), World Health Organization (WHO) recommendations, policies of the VVB (if any) and other relevant travel restrictions and guidance (for example, a requirement to self-isolation upon return from specific countries). b. If site visit cannot be postponed due to significant impact of delaying the site visit on VVB and/or project developer due to timeline/commitment as per validation/verification or GS-VERs delivery agreement, VVB may replace mandatory on-site visits with remote audits. The audit may include but not limited to validation, verification, the inclusion of VPAs, design change review etc.	Due to COVID conditions, physical visit by the verification team was not possible. The onsite visit also cannot be postponed due to timeline agreed between EPIC and the project developer.
4.2 REQUIREMENTS 4.2.1 In case of 4.1.1 a, the VVB shall complete the on-site inspection as normal when the COVID-19 situation eases	This is not relevant.

4.2.2 In case of 4.1.1 b, the VVB shall ensure the completeness and conservativeness of the monitored parameters at the time of verification. In doing so, it shall: i. Use validation/verification techniques and advanced communication technology solutions to validate/verify information and compliance with applicable requirements to the extent possible, to ensure the completeness and credibility of the audit; ii. Use means such as, but not limited to, tele/video meetings; interviews with relevant stakeholders, local authorities, project participants, persons responsible for data collections, end user and/or beneficiaries of the project; photographic evidence, video recordings; data collection using drones, satellite image (where possible); relevant documents; and other publicly available information. iii. Transparently disclose in the audit report that a. The audit is undertaken remotely and b. Describe the alternative means used and justification that they are sufficient for the audit	The verification team has checked the electricity generation reports; conducted Google meet with the project developer, local stakeholders and confirming the implementation of the project.
iv. Must submit the audit report requesting design certification and/or performance certification within six (6) months of the declared end date of the Interim Measures	This is not applicable.
4.3 GUIDELINES FOR VVBs 4.3.1 The maximum monitoring period that VVB can verify based on remote audit (paragraph 4.1.1 b) is two years.	The monitoring period of the current verification is 2 years. Hence accepted.
4.3.2 In cases of apparent malfeasance observed/identified at a later stage, Gold Standard retains the right to take retrospective action including retracting issued VERs, suspending project registration and/or withdrawing the accreditation of the VVB.	This is not applicable.
5.0 SUBMISSION TIMELINES: 5.1 EXTENSION REQUEST 5.1.1 Where project submission timelines are affected by COVID-19, the project developer may seek an extension by submitting a request to Gold Standard. It includes but is not limited to the following key submission stages: ☐ Submission of the project within one year of start date; ☐ Successful completion of validation within two years of the date of project Listing; ☐ Completion of first verification within two years (5 years in case of A/R) of project implementation date or design certification or design certification renewal, whichever is later; ☐ Submission of design review no later than the last date of current certification cycle; ☐ Claiming retroactive crediting (extension of retroactive crediting period to cover delays in addition to maximum allowed period of 2 years); ☐ Submission of annual report.	The start date of crediting period of the project is 1st January 2017. The first verification covered 1st January 2017 to 31st January 2018. The physical visit by the VVB done on 20th February 2018. For the current verification, onsite should have happened before 20th February 2021. But it was not possible due to travel restriction due to COVID situation. The remote auditing was conducted on 16th December 2021. Since the gap in delay is only 6 months, the deviation can be acceptable.
5.2 REQUIREMENTS 5.2.1 When seeking extensions, the project developer shall demonstrate with evidence (such as public statements from relevant authorities on travel	Travel restriction due to COVID conditions prevailing in many countries including Romania.

restrictions) that the project submission is affected due to COVID-19. For example, the project must be able to demonstrate that all the necessary actions for submission of the project within the first year of start date were taken and evidence such as proof of stakeholder engagement, agreement with VVBs, etc. are available to validate the claim. 5.2.2 Extension requests shall be submitted before the declared end date of these Interim Measures.	
5.3 SUBMISSION OF EXTENSION REQUEST 5.3.1 The project developer shall complete the Deviation Request Form and send the request to Gold Standard at "covid19@goldstandard.org"	This is not relevant.
6.0 FURTHER SUGGESTIONS The Gold Standard encourages all stakeholders, including project developers, VVBs, practitioners and other interested parties to send suggestions on alternative measures and means that can be used to facilitate the stakeholder consultations, monitoring, validation & verification to support Gold Standard projects. Please send your suggestions to Gold Standard at "covid19@goldstandard.org".	
ANNEX-1:RECOMMENDED VALIDATION/ VERIFICATION TECHNIQUES In assessing the information, the VVB shall apply the means of validation and verification, including, but not limited to: i. Cross checks between information provided in the PDD/PoA-DD/Monitoring report and information from third-party or publicly available sources other than those used; if available, the DOE's sectoral or local expertise; and, if necessary, independent background investigations. ii. Telephone, video or email interviews with relevant stakeholders in the host country, such as personnel with knowledge of the Project/PoA design and implementation; iii. Cross checks between the information provided by interviewed personnel (i.e. by checking sources or other interviews) to ensure that no relevant information has been omitted; iv. Reference to available information relating Annex -1 Recommended validation techniques to assess programme, projects or technologies similar to the proposed Project/PoA under validation/verification; v. Review, based on the selected methodologies, the selected standardised baselines and other applied methodological regulatory documents, of the appropriateness of formulae and accuracy of calculations; vi. Where no means of validation/verification is specified, the VVB shall apply the standard auditing techniques. The VVB may use other standard auditing techniques for validation or verification, as referred to in sections 7.1.3 and 9.1.3 of the CDM VVS-PA and sections 7.1.3 and 10.1.3 of the CDM VVS-PoA.	The verification team has used standard auditing during the entire verification process.

vii. Reference to recently released ISO and ISEAL guidance documents for carrying out remote audits without compromising the reliability and effectiveness of the certification process.	
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Document information

<i>Version</i>	<i>Date</i>	<i>Description</i>
02.1	11 January 2018	Editorial revision to correct the numbering of appendices in the instructions.
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