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EXECUTIVE COMMITTEE OF  
THE MULTILATERAL FUND FOR THE  
IMPLEMENTATION OF THE MONTREAL PROTOCOL  
Twenty-fifth Meeting  
Montreal, 29-31 July 1998

**CONSOLIDATED PROJECT COMPLETION REPORT**

### Introduction

1. Decision 23/8 requested the implementing agencies to submit, to the 25th Meeting, project completion reports on investment projects completed through 1995 and any other reports available on completed investment projects. The decision also requested the Secretariat to consolidate the information contained in these reports. Individual project completion reports are available to Executive Committee members upon request.

2. This document presents information on the number of investment project completion reports submitted to-date and summarizes general information contained in these reports pertaining to the overall assessment of completed projects by the implementing agencies, an analysis of project costs, project effectiveness, implementation efficiency, lessons learned, and compliance with the format. The document concludes with recommendations for the Committee's consideration.

### Project completion reports

3. The agencies' progress reports submitted to this meeting give information on, *inter alia*, the number of completed projects. The following table lists the number of these projects by sector and year of completion for UNDP, UNIDO, and the World Bank as well as project completion reports received as of 18 June 1998.

| Agency                  | Sector        | Project Completion Reports Submitted (number) | Year Completed |           |            | Total      |
|-------------------------|---------------|-----------------------------------------------|----------------|-----------|------------|------------|
|                         |               |                                               | 1995 or Before | 1996      | 1997       |            |
| UNDP                    | Aerosol       | 0                                             | 2              | 1         | 0          | 3          |
|                         | Foam          | 0                                             | 25             | 16        | 47         | 88         |
|                         | Halon         | 0                                             | 0              | 0         | 4          | 4          |
|                         | Refrigeration | 0                                             | 2              | 3         | 20         | 25         |
|                         | Solvent       | 0                                             | 6              | 2         | 5          | 13         |
| <b>UNDP Total</b>       |               | <b>0</b>                                      | <b>35</b>      | <b>22</b> | <b>76</b>  | <b>133</b> |
| UNIDO                   | Aerosol       | 6                                             | 0              | 0         | 8          | 8          |
|                         | Foam          | 7                                             | 2              | 1         | 6          | 9          |
|                         | Halon         | 1                                             | 0              | 1         | 0          | 1          |
|                         | Refrigeration | 11                                            | 0              | 8         | 7          | 15         |
|                         | Solvent       | 5                                             | 0              | 4         | 3          | 7          |
| <b>UNIDO Total</b>      |               | <b>30</b>                                     | <b>2</b>       | <b>14</b> | <b>24</b>  | <b>40</b>  |
| World Bank              | Aerosol       | 1                                             | 1              | 3         | 2          | 6          |
|                         | Foam          | 11*                                           | 9              | 6         | 6          | 21         |
|                         | Halon         | 0                                             | 0              | 1         | 1          | 2          |
|                         | Multiple Use  | 0                                             | 0              | 1         | 0          | 1          |
|                         | Other         | 0                                             | 0              | 0         | 0          | 0          |
|                         | Production    | 3                                             | 3              | 2         | 0          | 5          |
|                         | Refrigeration | 13                                            | 5              | 10        | 22         | 37         |
|                         | Solvent       | 9                                             | 9              | 5         | 5          | 19         |
|                         |               |                                               |                |           |            |            |
| <b>World Bank Total</b> |               | <b>37</b>                                     | <b>27</b>      | <b>28</b> | <b>36</b>  | <b>91</b>  |
| <b>Grand Total</b>      |               | <b>67</b>                                     | <b>64</b>      | <b>64</b> | <b>136</b> | <b>264</b> |

\* The Bank provided three completion reports for one project that concerned 3 enterprises.

4. A list of project completion reports is provided in Annex I including the project title, project number, and the country. Project completion reports were submitted for projects in 24 countries. The largest number of project completion reports were submitted for the following countries with the number of reports in brackets: Thailand (13), China (9), and Mexico (6).

5. UNDP did not submit any project completion reports. Both UNIDO and the World Bank submitted completion reports for all of their projects completed through the end of 1995. In addition, they also submitted project completion reports for projects completed after 1995, 28 projects by UNIDO and 8 projects by the Bank.

6. The Governments of France and the United States of America submitted project completion reports for non-investment projects implemented through bilateral cooperation. Project completion reports for non-investment projects for those projects completed through 1995 are due at the 26th Meeting per decisions 23/8(k) and 24/9. A consolidated project completion report will be prepared for the 26th Meeting that will include the reports submitted to this meeting by bilateral donors.

### Agencies' Assessment of Projects Completed in Project Completion Reports

7. The project completion report format affords implementing agencies the opportunity to rate the overall assessment of the project on a scale from highly satisfactory to unacceptable. Agencies are requested to base this assessment on quantifiable indicators including ODS phase-out (planned versus actual), cost, and speed of completion (planned versus actual). UNIDO and the World Bank ranked their projects as follows:

| Assessment                             | UNIDO | World Bank | Total |
|----------------------------------------|-------|------------|-------|
| Highly satisfactory, more than planned | 7     | 9          | 16    |
| Satisfactory, as planned               | 10    | 18         | 28    |
| Satisfactory, though not as planned    | 12    | 7          | 19    |
| Unsatisfactory, less than planned      | 0     | 0          | 0     |
| Unacceptable                           | 0     | 0          | 0     |
| Not provided                           | 1     | 3          | 4     |

### Project costs

8. Decision 23/8 (i) requires project completion reports to be submitted six months after completion of the project on the basis of provisional financial figures. Of the 264 investment projects completed through the end of 1997, only 70 have been financially completed, i.e., the project accounts have been closed and no further disbursements are anticipated. Consequently, the information provided in most of the project completion reports include provisional figures; although the format does not specifically require agencies to specify if financial figures are final.

9. Project completion reports require information about incremental capital and operating costs, contingency costs, and total project costs as planned/approved, and expenditures to-date. Total project costs as planned/approved are US \$55 million and expenditures to-date are US \$47 million.

### Capital costs

10. Project completion reports are required to specify the incremental capital costs as approved by equipment item, actual expenditures, and reasons for any differences. Agencies may have provided reasons for the differences but generally the reasons were the estimates were lower than actual costs, higher costs were due to inflation, or the lowest bid was higher than the approved costs.

11. There was insufficient time to compare the information in the project completion to the project proposal, therefore, the Secretariat cannot determine if the itemization of capital cost items, that the agencies indicated were approved, were the same as those in the approved project proposals.

12. 75 per cent of the project completion reports provided information on equipment items approved. However, in some cases capital cost equipment items procured were similar to those items planned/approved, in other cases there was a marked difference. For those reports that did not provide detailed lists of equipment (25 per cent), in general they provided lump sum amounts making it impossible to determine whether all equipment listed in the project proposals were procured.

13. Overall, the total funds approved for capital costs were US \$43.7 million and the total funds expended were US \$43.9 million

14. In some cases, the World Bank indicated if the costs of the approved equipment item was included in the grant amount or if the costs for the approved equipment item was intended to come from the counterpart (enterprise). In other cases, the Bank did not specify if the equipment item was part of the grant or not. For most of UNIDO's project completion reports, it was difficult to determine if the equipment item was part of the grant or not. Many times the equipment items were specified as refrigeration or foam equipment costing in two cases, US \$1 and \$4 million, without any further breakdown of costs.

15. The type of technology implemented was usually the same as that planned with few exceptions. The main reason for changes in technology was the choice of the beneficiary enterprise. In most cases, there was no delay associated with the technology transfer process.

#### Operating costs

16. Project completion reports are required to specify the budget and expenditure on incremental operating costs by item, unit cost, and number of units. Overall, the total funds approved for operating costs were US \$4.9 million and the total funds expended were US \$7.4 million. As with investment project costs, it is unclear if the funds expended were the resources of the beneficiary or the Fund. Since only 28 per cent of the project completion reports provided detailed information by item, unit cost and number of units, it is difficult to determine what is meant by the apparent higher cost expended than approved for operating costs.

#### Contingency costs

17. Project completion reports are required to specify the budget and expenditure on contingency costs by item. Overall, the total funds approved for contingency costs were US \$4 million and the total funds expended were US \$2.7 million. It is unclear whether the difference was due to less funds expended for contingency costs or due to incomplete financial information (most completed projects are not considered financially completed).

18. Only 48 per cent of the project completion reports provided information by item concerning contingency costs. For those reports that provided the detail by item, contingency costs were sometimes used to cover the higher costs of equipment, but were often used to

purchase additional equipment not included in the approved budget and sometimes to provide additional training.

### **Project effectiveness**

19. Project effectiveness concerns the following factors: ODS phase-out, ODS use after project completion, national sector impact, destruction of ODS using equipment, and the impact of the project on market demand.

#### ODS phase-out

20. In general, the total amount of ODP phased out was exactly the same as the amount anticipated when the projects were approved. The total amount of ODP phased out for the projects for which project completion reports were submitted was 8,064 ODP tonnes compared to 7,671 ODP tonnes expected to be phased out per the approved projects. The larger amount of phase-out than anticipated is mostly related to projects in the refrigeration sector.

#### ODS use after project completion and national sector impact

21. Project completion reports include a table on the profile of ODS consumption pre- and post-project. In most cases, the implementing agencies did not specify any data for the years after project completion and therefore, an assessment of use after project completion cannot be made. In those cases where data was provided after the year of project completion, no ODS was consumed by the beneficiary enterprise except for projects where HCFC was the alternative and in the case of projects approved for 50 per cent CFC reduction (some of the foam projects approved in 1993).

22. The information provided in project completion reports concerning the national sector impact of the project was generally based on the level of consumption in the sector at the time the project proposal was prepared or the level of consumption in the sector as reported in the country programme. This indicator does not reflect the impact of the project on the consumption of the country concerned since subsequent project proposals from those countries indicated higher consumption of ODS.

#### Destruction of ODS using equipment

23. Project completion reports require a list of equipment rendered unusable by name and description of equipment, method of disposal, date of disposal, entity that implemented the disposal, and entity that certified the disposal. Only 40 per cent of the project completion reports indicated all of this information. In many cases, no equipment was specified as having been destroyed or de-commissioned.

Impact of the project on market demand.

24. A profile of the transition from ODS-based to non-ODS based production is provided in project completion reports by year, units produced with ODS, ODS consumed in production, units produced with substitutes, and substitute consumption. The profile is intended to indicate both pre- and post-project production levels. In all cases, the post-project production levels were equal to or greater than the pre-project production levels.

**Implementation efficiency**

25. Twelve projects were completed ahead of schedule. The main reason that projects were completed early were attributed to the enterprises beginning the conversion process before the project was approved by the Executive Committee. The average delay in project implementation for those projects for which project completion reports were submitted was 11 months. Most of the reasons for delays provided by the implementing agencies related to slow responses from government or enterprises or the need for government regulatory action.

**Lessons learned**

26. The primary lessons learned by the agencies were the need for improved coordination with the governments and counterparts and better pre-project implementation organization, preferably at the project preparation stage. Also, the agencies often cited the preference to deal with one supplier of equipment because ongoing relationships with suppliers can assist in equipment servicing after project completion. Other lessons learned were: the need to disburse operating costs after project completion; equipment procured locally is as effective and less expensive; technical upgrades desired by beneficiaries lead to implementation delays; customs clearance issues should be resolved in advance of project approval; plant relocation and civil works take longer than expected to complete; and, the cyclical nature of the market for refrigeration equipment leads to project delays.

27. The project completion reports often indicated the need for additional funding and the difficulties encountered when the beneficiary enterprise had to provide additional funding from its own resources; however, the reports did not provide information as to whether or not the additional equipment costs were a result of the enterprise's desire to change equipment specifications after project approval or if such changes would have been eligible for funding under the Fund's rules.

**Compliance with format**

28. As indicated above, the data in the project completion reports did not always comply fully with the format. The reports did not always specify the costs associated with the grant from those costs that the enterprise chose to fund.

29. UNIDO's completion reports seem to have some consistency in the application of the format. The World Bank's reports appear to have been prepared by the financial intermediary of each country concerned instead of its coordinating unit.

30. The Secretariat plans to develop operational guidelines, in cooperation with the implementing agencies, to provide further clarification on the format requirements and to ensure consistency in the application of the format. Once the guidelines are developed, implementing agencies may need to revise the completion reports that have been submitted to ensure consistency in the information provided to the Committee at its next meeting in the next Consolidated Project Completion Report.

## **RECOMMENDATIONS**

1. The Secretariat and the implementing agencies should be encouraged to develop operational guidelines for project completion reports.
2. Following the completion of operational guidelines, the implementing agencies should revise project completion reports to provide missing information and to be fully consistent with the guidelines.
3. The Executive Committee should consider possible consequences of not submitting project completion reports when requested and request UNDP to submit all the requested project completion reports including those due to this meeting at least 12 weeks before the next meeting.

## Annex I

## PROJECT COMPLETION REPORTS SUBMITTED

|    | Country   | Project Number                     | Project title                                                                                                                                                |
|----|-----------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1  | Algeria   | ALG/ARS/18/INV/12                  | Phasing out CFCs at ENAD                                                                                                                                     |
| 2  | Algeria   | ALG/ARS/20/INV/19                  | Phasing out of CFCs at Ets CPHYD ALGERIA                                                                                                                     |
| 3  | Algeria   | ALG/REF/15/INV/09                  | Investment Project for phasing out CFCs at ENIEM                                                                                                             |
| 4  | Algeria   | ALG/SOL/17/INV/10                  | Investment Project for phasing out CFCs at ENAD                                                                                                              |
| 5  | Argentina | ARG/FOA/13/INV/09                  | Phasing out of CFC's at BANDEX S.A.                                                                                                                          |
| 6  | Argentina | ARG/FOA/13/INV/10                  | Phasing out of CFCs at CELPACK S.A.                                                                                                                          |
| 7  | Brazil    | BRA/FOA/17/INV/26                  | Phasing out of CFC's at FRISOKAR LTDA.                                                                                                                       |
| 8  | Brazil    | BRA/SOL/18/INV/39                  | Conversion of metal cleaning processes from ODS solvents to aqueous cleaning and non-ODS solvent cleaning technologies at Elgin Maquinas, Sao Paulo, Brazil. |
| 9  | Cameroon  | CMR/REF/13/INV/05                  | Phasing out of CFCs at FAEM, S.A.                                                                                                                            |
| 10 | China     | CPR/FOA/07/INV/15                  | Zhejiang foam plant conversion to butane                                                                                                                     |
| 11 | China     | CPR/FOA/10/INV/44                  | Chengde conversion to 50% reduced CFC in insulation panel and in-situ foaming formulations                                                                   |
| 12 | China     | CPR/FOA/10/INV/47                  | Qingdao Haier conversion to 50% Reduced CFC Foam in Freezer Cabinets                                                                                         |
| 13 | China     | CPR/FOA/10/INV/48                  | Henan Xinfei conversion to 50% reduced CFC foam in refrigerators                                                                                             |
| 14 | China     | CPR/FOA/10/INV/50                  | Shuangyan (Chengdu Aeroengine Double Swallow Electrical Equipment Industry Company) conversion to 50% Reduced CFC Foam in Refrigerators                      |
| 15 | China     | CPR/HAL/15/INV/104                 | Conversion from Halon 1211 to ABC dry powder and foam water spray at Nanjing Fire Fighting Equipment Factory                                                 |
| 16 | China     | CPR/PRO/10/INV/43                  | Wuxi production of blended polyol for 50% reduced CFC foam                                                                                                   |
| 17 | China     | CPR/PRO/10/INV/51                  | Shenyang production of blended polyol for 50% reduced CFC Foam                                                                                               |
| 18 | China     | CPR/PRO/13/INV/76                  | Halon 1211 production closure at Tongxiang Chemical Fertilizer Factory                                                                                       |
| 19 | Ecuador   | ECU/ARS/09/INV/12                  | Laboratorios Windsor S.A.                                                                                                                                    |
| 20 | Ecuador   | ECU/FOA/09/INV/10<br>Sub project 1 | Electrodomesticos Durex C.A.                                                                                                                                 |
| 21 | Ecuador   | ECU/FOA/09/INV/10<br>Sub project 3 | ECASA                                                                                                                                                        |

|    | Country       | Project Number                     | Project title                                                                                                                                                |
|----|---------------|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22 | Ecuador       | ECU/FOA/09/INV/10<br>Sub project 2 | INDURAMA S.A.                                                                                                                                                |
| 23 | Egypt         | EGY/FOA/10/INV/16                  | Investment project for phasing out of CFC-12 at ADVECHEMS                                                                                                    |
| 24 | Egypt         | EGY/REF/13/INV/32                  | Phasing out at the Refrigerator Plants of Delta Industrial Co., Egypt                                                                                        |
| 25 | Egypt         | EGY/REF/13/INV/33                  | Phasing out ODS at the Electrostar for Refrigeration Co.                                                                                                     |
| 26 | Egypt         | EGY/REF/13/INV/35                  | Phasing out ODS at the Kiriazi Refrigerators Manufacturing Co. Egypt                                                                                         |
| 27 | Indonesia     | IDS/FOA/13/INV/18                  | Elimination of CFC-11 in the manufacture of flexible polyurethane foam at P.T. Royal Abasi Sejahtera                                                         |
| 28 | Indonesia     | IDS/REF/18/INV/35                  | Phasing out of CFC's at Air Tech. Co Ltd                                                                                                                     |
| 29 | India         | IND/FOA/18/INV/55                  | Phase out of CFCs in the Manufacture of Molded PUF at Bharat Seats Ltd.                                                                                      |
| 30 | India         | IND/SOL/13/INV/25                  | Conversion of Electronic Cleaning Processes from ODS Solvents to Aqueous Cleaning, Non-ODS Solvent and No-Clean Flux at ITI-Mankapur                         |
| 31 | India         | IND/SOL/18/INV/66                  | Conversion of Electronic Cleaning Processes from ODS Solvents to No-Clean and Aqueous Photoresist Developing and Stripping Technologies at ITI LTD, Palakkad |
| 32 | India         | IND/SOL/19/INV/95                  | Conversion of electronic cleaning processes from ODS solvents to semi-aqueous cleaning and no-clean soldering technologies at ITI Ltd., Bangalore, India.    |
| 33 | Cote D'Ivoire | IVC/FOA/19/INV/06                  | Phasing out of CFC's at F.I.M.A.                                                                                                                             |
| 34 | Jordan        | JOR/REF/20/INV/29                  | Phasing out ODS at the ABDIN INDUSTRIAL EST.                                                                                                                 |
| 35 | Lebanon       | LEB/ARS/19/INV/05                  | Phasing out CFCs at Cosmaline Industries s.a.a.l.                                                                                                            |
| 36 | Lebanon       | LEB/ARS/19/INV/06                  | Phasing out CFCs at Zeenni's Trading Agency                                                                                                                  |
| 37 | Malaysia      | MAL/REF/06/TAS/05                  | Conversion, leakage control and recycling of CFC-12 and demonstration project in MAC sector                                                                  |
| 38 | Malaysia      | MAL/SOL/18/INV/79                  | Conversion of Metal Cleaning Process from 1,1,1-Trichloroethane at AE Technology Sdn.Bhd                                                                     |
| 39 | Macedonia     | MDN/FOA/22/INV/05                  | Investment project for phasing out of CFC-11 from manufacturing of rigid panels at Sileks AD Co.                                                             |
| 40 | Mexico        | MEX/REF/05/DEM/06                  | Demonstration programme in CFC recovery and recycling of the Instituto Mexicano del Seguro Social (IMSS) refrigeration equipment                             |
| 41 | Mexico        | MEX/REF/05/INV/09                  | Refrigeration Ojeda S.A.                                                                                                                                     |

|    | Country     | Project Number    | Project title                                                                                                                                                                           |
|----|-------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 42 | Mexico      | MEX/REF/05/TAS/08 | Climas Jimenez S.A. de C.V.                                                                                                                                                             |
| 43 | Mexico      | MEX/REF/05/TAS/13 | CFC Recovery and Recycling Programme through Quimobasicos S.A. de C.V.                                                                                                                  |
| 44 | Mexico      | MEX/SOL/05/INV/11 | Styloptic S.A.                                                                                                                                                                          |
| 45 | Mexico      | MEX/SOL/05/INV/12 | Recovery, reclaim and recycling of CFC-113 and methylchloroform through Quimica Omega S.A. plant                                                                                        |
| 46 | Philippines | PHI/SOL/09/INV/11 | Conversion to Semi-Aqueous and Aqueous Cleaning Solvents at Ionics Circuits, Inc.                                                                                                       |
| 47 | Sudan       | SUD/ARS/18/INV/04 | Phasing out CFCs at Sudanese Cosmetics and Household Products Ltd.                                                                                                                      |
| 48 | Syria       | SYR/REF/13/INV/04 | Investment project for phasing out of CFCs at Al-Hafez Refrigerator Co.                                                                                                                 |
| 49 | Syria       | SYR/REF/15/INV/05 | Investment project for phasing out of CFCs at Penguin (Syrian Batric Co.)                                                                                                               |
| 50 | Syria       | SYR/REF/15/INV/09 | Investment project for phasing out of CFCs at Barada General Co.                                                                                                                        |
| 51 | Thailand    | THA/REF/10/INV/17 | Engineering assistance for the elimination of Ozone Depleting Substances used in the production of household refrigerators at Thai Toshiba Electric Industries Co., Ltd.                |
| 52 | Thailand    | THA/REF/10/INV/18 | Engineering assistance for the elimination of ozone depleting substances used in production of household refrigerators at Kang Yong Electric Co., Ltd. (Phase I).                       |
| 53 | Thailand    | THA/REF/10/INV/19 | Engineering assistance for the elimination of Ozone Depleting Substances used in the production of household refrigerators at Sanyo Universal Electric Public Company Limited (Phase I) |
| 54 | Thailand    | THA/REF/10/INV/20 | Engineering assistance for the elimination of Ozone Depleting Substance used in the production of household refrigerators at Hitachi Consumer Products (Thailand) Limited (Phase I)     |
| 55 | Thailand    | THA/REF/10/INV/21 | Conversion of compressor manufacture from CFC-12 to CFC-134a designs at Sanyo Universal Electric Co. Ltd. (Phase I).                                                                    |
| 56 | Thailand    | THA/REF/10/INV/22 | Conversion of compressor manufacture from CFC-12 to HFC-134a designs at Kulthorn Kirby Co. Ltd. (KKC)-Phase I.                                                                          |
| 57 | Thailand    | THA/REF/13/INV/37 | Production of HFC-134a mobile air conditioner parts at Nippondenso Thailand Limited                                                                                                     |
| 58 | Thailand    | THA/REF/20/INV/60 | Conversion of Compressor Manufacture from CFC-12 to HFC-134a (Phase II), at Kulthorn Kirby Public Company                                                                               |

|    | Country   | Project Number    | Project title                                                                                                                                                                                            |
|----|-----------|-------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |           |                   | Limited                                                                                                                                                                                                  |
| 59 | Thailand  | THA/SOL/10/INV/12 | Conversion to wet media blasting and aqueous cleaning solvents at Hana (BKK) Co. Ltd.                                                                                                                    |
| 60 | Thailand  | THA/SOL/10/INV/13 | Conversion of Electronic Cleaning Process from CFC-113/Alcohol Blended Solvents to High-Purity Water Cleaning at GSS Array, Inc.                                                                         |
| 61 | Thailand  | THA/SOL/10/INV/14 | Conversion to high-purity water cleaning at Saha Union's Sriracha facility.                                                                                                                              |
| 62 | Thailand  | THA/SOL/10/INV/16 | Conversion of Metal Cleaning from 1,1,1 Trichloroethane (TCA) to No Cleaning Process at C.I. Group Company Limited.                                                                                      |
| 63 | Thailand  | THA/SOL/19/INV/54 | Conversion of precision cleaning processes from CFC-113 to aqueous and alternative solvent cleaning and conversion of insulator applications from CFC-113 to perfluorocarbons at Thai CRT Co. Ltd.(TCRT) |
| 64 | Tunisia   | TUN/FOA/19/INV/16 | Phasing out of CFC-11 at Meublatex                                                                                                                                                                       |
| 65 | Tanzania  | URT/ARS/18/INV/05 | Phasing out CFCs at Mansoor Daya Chemicals Ltd.                                                                                                                                                          |
| 66 | Venezuela | VEN/FOA/07/INV/05 | Conversion of a CFC-12 polystyrene foam production facility to use hydrocarbons as blowing agent at Plasticos Molanca C.A. (PMCA)                                                                        |
| 67 | Vietnam   | VIE/REF/15/INV/04 | Phasing out ODS at the SEAREFICO and SEAREE Industrial Refrigeration Plants of SEAPRODEX Co.                                                                                                             |