

Finite Carbon – California AB 1305 Compliance Voluntary Carbon Market Disclosures Disclaimer

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Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Batchawana Bay Forest IFM

Project ID: ACR925

(a) Details regarding the applicable carbon offset project, including all of the following information:

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Canadian Forestlands Version 1.0
- **(a)(2) Location** *(The location of the offset project site):* Ontario, Canada
- **(a)(3) Project Timeline:** The project crediting period is 05/15/2023 - 05/14/2043. The end date of the project term is 05/14/2063.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 05/15/2023
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* The table below sets forth the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated. Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, information about credits issued to the project is available via the ACR's [public report](#).

Project Credits Issued*							
(*As of the date this disclosure was last updated)							
Date Issued	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	Total Credits Issued	Credits Issued to Project	Credits Issued to Buffer Pool	Emission Reduction or Removal
10/3/2025	2023	05/15/2023	12/31/2023	230,002	168,899	61,103	Emission Reduction
4/3/2024	2022	04/18/2022	12/31/2022	109,459	109,459	0	Removal

- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - Marketing project, no issued vintage in inventory.
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR

- **(a)(8) Project Durability** (*The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.*): In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): As of the date of this disclosure, the project has not issued credits. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please refer to the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

As of the date of this disclosure, the project has not issued credits. However, project data is typically presented in the verification report which will be available on the project's [registry page](#). All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, a third-party verifier will independently reproduce and verify the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Bessey Development Company IFM**Project ID:** ACR785**(a) Details regarding the applicable carbon offset project, including all of the following information:**

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 1.3
- **(a)(2) Location** *(The location of the offset project site):* Somerset, Penobscot, Oxford, Waldo, Kennebec, and Lincoln Counties, Maine, US
- **(a)(3) Project Timeline:** The project crediting period is 4/18/2022 - 4/17/2042. The end date of the project term is 4/17/2062.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 4/18/2022
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* The table below sets forth the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated. Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, information about credits issued to the project is available via the ACR's [public report](#).

Project Credits Issued*							
(*As of the date this disclosure was last updated)							
Date Issued	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	Total Credits Issued	Credits Issued to Project	Credits Issued to Buffer Pool	Emission Reduction or Removal
4/3/2024	2022	04/18/2022	12/31/2022	100,671	75,264	25,407	Emission Reduction
4/3/2024	2022	04/18/2022	12/31/2022	40,478	40,478	0	Removal

- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.

- For a breakdown of the quantity of carbon removals and emissions reductions/avoided emissions, please reference the project's [registry page](#).
- **(a)(7) Registry** (*Whether the project meets any standards established by law or by a nonprofit entity.*): ACR
- **(a)(8) Project Durability** (*The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.*): In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, please see the Project Credits Issued table above for the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

Please refer to the project's [registry page](#) for verification reports. Project data is presented in the verification report. All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, the third-party verifier has independently reproduced and verified the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

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Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Grace Hunt Club IFM

Project ID: ACR891

(a) Details regarding the applicable carbon offset project, including all of the following information:

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 2.0
- **(a)(2) Location** *(The location of the offset project site):* Hardy County, West Virginia, US
- **(a)(3) Project Timeline:** The project crediting period is 06/12/2022 - 06/11/2042. The end date of the project term is 06/11/2062.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 06/12/2022
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* As of the date of this disclosure, the project has not issued credits. The expected first reporting period for the project is 06/12/2022 - 8/18/2023. Finite Carbon is currently marketing the project, there is no issued vintage in inventory. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.
- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - Marketing project, no issued vintage in inventory.
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR
- **(a)(8) Project Durability** *(The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.):* In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** *(Whether there is independent expert or third-party validation or verification of the project attributes):* Yes
- **(a)(10) Annual Estimate** *(Emissions reduced or carbon removed on an annual basis):* As of the date of this disclosure, the project has not issued credits. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

As of the date of this disclosure, the project has not issued credits. However, project data is typically presented in the verification report which will be available on the project's [registry page](#). All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, a third-party verifier will independently reproduce and verify the number of emissions reduction and/or removal credits issued using the Protocol.

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Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Green Acre Woodlands IFM**Project ID:** ACR822**(a) Details regarding the applicable carbon offset project, including all of the following information:**

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 2.0
- **(a)(2) Location** *(The location of the offset project site):* Coos, Grafton, Belknap, Merrimack, and Strafford counties in the state of New Hampshire, US
- **(a)(3) Project Timeline:** The project crediting period is 08/16/2022 - 08/15/2042. The end date of the project term is 08/15/2062.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 08/16/2022
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* The table below sets forth the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated. Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, information about credits issued to the project is available via the ACR's [public report](#).

Project Credits Issued*							
(* As of the date this disclosure was last updated)							
Date Issued	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	Total Credits Issued	Credits Issued to Project	Credits Issued to Buffer Pool	Emission Reduction or Removal
4/28/2025	2022	08/16/2022	12/31/2023	125,380	103,454	21,926	Emission Reduction
4/28/2025	2023	01/01/2023	04/15/2023	95,397	78,715	16,685	Emission Reduction

- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - Marketing project, no issued vintage in inventory.
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR

- **(a)(8) Project Durability** (*The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.*): In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): As of the date of this disclosure, the project has not issued credits. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

As of the date of this disclosure, the project has not issued credits. However, project data is typically presented in the verification report which will be available on the project's [registry page](#). All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, a third-party verifier will independently reproduce and verify the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Maine St. John River Carbon Project

Project ID: ACR897

(a) Details regarding the applicable carbon offset project, including all of the following information:

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 2.0
- **(a)(2) Location** *(The location of the offset project site):* Aroostook and Somerset Counties, Maine, US
- **(a)(3) Project Timeline:** The project crediting period is 3/17/2023 - 3/16/2043. The end date of the project term is 3/16/2063.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 3/17/2023
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* As of the date of this disclosure, the project has not issued credits. The expected first reporting period for the project is 3/17/2023 - 12/31/2023. Finite Carbon is currently marketing the project, there is no issued vintage in inventory. Please reference the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.
- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - Marketing project, no issued vintage in inventory.
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR
- **(a)(8) Project Durability** *(The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.):* In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** *(Whether there is independent expert or third-party validation or verification of the project attributes):* Yes
- **(a)(10) Annual Estimate** *(Emissions reduced or carbon removed on an annual basis):* As of the date of this disclosure, the project has not issued credits. Please refer to the project's [registry](#)

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

As of the date of this disclosure, the project has not issued credits. However, project data is typically presented in the verification report which will be available on the project's [registry page](#). All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, a third-party verifier will independently reproduce and verify the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Northeast Carry Woodlands IFM**Project ID:** ACR910**(a) Details regarding the applicable carbon offset project, including all of the following information:**

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 2.0
- **(a)(2) Location** *(The location of the offset project site):* Aroostook, Penobscot, and Piscataquis Counties, Maine, US
- **(a)(3) Project Timeline:** The project crediting period is 06/26/2023 - 06/25/2043. The end date of the project term is 06/25/2063.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 06/26/2023
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* The table below sets forth the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated. Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, information about credits issued to the project is available via the ACR's [public report](#).

Project Credits Issued*							
(* As of the date this disclosure was last updated)							
Date Issued	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	Total Credits Issued	Credits Issued to Project	Credits Issued to Buffer Pool	Emission Reduction or Removal
12/19/2025	2023	06/23/2023	12/31/2023	258,712	212,143	16,569	Removal

- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - Marketing project, no issued vintage in inventory.
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR
- **(a)(8) Project Durability** *(The durability period for any project that the seller knows or should*

know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.): In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).

- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): As of the date of this disclosure, the project has not issued credits. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

As of the date of this disclosure, the project has not issued credits. However, project data is typically presented in the verification report which will be available on the project's [registry page](#). All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, a third-party verifier will independently reproduce and verify the number of emissions reduction and/or removal credits issued using the Protocol.

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Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Passamaquoddy Tribe IFM

Project ID: CAR1175

(a) Details regarding the applicable carbon offset project, including all of the following information:

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* ARB Compliance Offset Protocol U.S. Forest Projects, November 14, 2014
- **(a)(2) Location** *(The location of the offset project site):* Franklin, Somerset, Penobscot, Hancock, and Washington Counties, Maine, US
- **(a)(3) Project Timeline:**
 - Project Commencement Date: 5/28/2014
 - Crediting Period Expires: 5/27/2039
- **(a)(4) Project Start Date** *(The date when the project started or will start):*
 - Project Commencement Date: 5/28/2014
 - Project Reporting Start Date: 5/28/2014
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):*
 - Vintage 2022: 73,636 issued offset credits
 - Vintage 2023: 156,572 issued removal offset credits
 - Vintage 2024: 105,873 issue removal offset credits
 - Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated.
- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - For a breakdown of the quantity of carbon removals and emissions reductions/avoided emissions, please reference the project's [registry page](#).
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* All compliance offset projects must be developed according to California Air Resources Board approved Compliance Offset protocols. Offset Project Operators must list their offset projects with an approved Offset Project Registry to be eligible for ARB offset credits. This project is listed with the Climate Action Reserve (CAR).
- **(a)(8) Project Durability** *(The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal*

enhancements is less than the atmospheric lifetime of carbon dioxide emissions.): In accordance with the Protocol, the project is required to maintain the project scenario for a 100-year term. For additional information, please refer to the project's [registry page](#).

- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures can be found in the Protocol available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

Please refer to the project's [registry page](#) for verification reports. Project data is presented in the verification report. All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, the third-party verifier has independently reproduced and verified the number of emissions reduction and/or removal credits issued using the Protocol.

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Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Potlatch Moro Big Pine CE IFM

Project ID:

- CAR1086
- Early Action Offset Program Project ID¹: CAR648

(a) Details regarding the applicable carbon offset project, including all of the following information:

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* ARB Compliance Offset Protocol U.S. Forest Projects, October 20, 2011
- **(a)(2) Location** *(The location of the offset project site):* Calhoun County, Arkansas, US
- **(a)(3) Project Timeline:**
 - Project Commencement Date: 12/12/2006
 - Crediting Period Expires: 12/11/2031
- **(a)(4) Project Start Date** *(The date when the project started or will start):*
 - Project Commencement Date: 12/12/2006
 - Project Reporting Start Date: 7/27/2012
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):*
 - Vintage 2019: 22,642 issued offset credits
 - Vintage 2020: 17,081 issued offset credits
 - Vintage 2021: 14,678 issued removal offset credits
 - Vintage 2022: 19,174 issued removal offset credits
 - Vintage 2023: 24,322 issued removal offset credits
 - Vintage 2024: 11,288 issued removal offset credits
 - Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated.
- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - For a breakdown of the quantity of carbon removals and emissions reductions/avoided

emissions, please reference the project's [registry page](#).

¹ The project was an early action offset project. For more information about early action offset projects and for a list of reporting periods for the project that were approved for listing and their associated documentation, please visit the California Air Resources Board's website [here](#).

- **(a)(7) Registry** (*Whether the project meets any standards established by law or by a nonprofit entity.*): All compliance offset projects must be developed according to California Air Resources Board approved Compliance Offset protocols. Offset Project Operators must list their offset projects with an approved Offset Project Registry to be eligible for ARB offset credits. This project is listed with the Climate Action Reserve (CAR).
- **(a)(8) Project Durability** (*The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.*): In accordance with the Protocol, the project is required to maintain the project scenario for a 100-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures can be found in the Protocol available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

Please refer to the project's [registry page](#) for verification reports. Project data is presented in the verification report. All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, the third-party verifier has independently reproduced and verified the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Scott Woodlands IFM**Project ID:** ACR786**(a) Details regarding the applicable carbon offset project, including all of the following information:**

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 1.3
- **(a)(2) Location** *(The location of the offset project site):* Screven, Hampton, and Jasper Counties, South Carolina, US
- **(a)(3) Project Timeline:** The project crediting period is 5/10/2022 - 5/9/2042. The end date of the project term is 5/9/2062.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 5/10/2022
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* The table below sets forth the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated. Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, information about credits issued to the project is available via the ACR's [public report](#).

Project Credits Issued*							
(*As of the date this disclosure was last updated)							
Date Issued	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	Total Credits Issued	Credits Issued to Project	Credits Issued to Buffer Pool	Emission Reduction or Removal
4/30/2024	2022	05/10/2022	12/31/2022	121,328	98,665	22,663	Emission Reduction
4/30/2024	2022	05/10/2022	12/31/2022	7,581	7,581	0	Removal

- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.

- For a breakdown of the quantity of carbon removals and emissions reductions/avoided emissions, please reference the project's [registry page](#).
- **(a)(7) Registry** (*Whether the project meets any standards established by law or by a nonprofit entity.*): ACR
- **(a)(8) Project Durability** (*The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.*): In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** (*Whether there is independent expert or third-party validation or verification of the project attributes*): Yes
- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, please see the Project Credits Issued table above for the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

Please refer to the project's [registry page](#) for verification reports. Project data is presented in the verification report. All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, the third-party verifier has independently reproduced and verified the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Silva Fortis

Project ID: ACR1052

(a) Details regarding the applicable carbon offset project, including all of the following information:

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 2.0
- **(a)(2) Location** *(The location of the offset project site):* Aroostook, Franklin, Oxford, Piscataquis, and Somerset Counties, Maine, US
- **(a)(3) Project Timeline:** The project crediting period is 7/14/2022 - 7/13/2042. The end date of the project term is 7/13/2062.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 7/14/2022
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* As of the date of this disclosure, the project has not issued credits. The expected first reporting period for the project is 7/14/2022 - 09/30/2024. Finite Carbon is currently marketing the project, there is no issued vintage in inventory. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.
- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - Marketing project, no issued vintage in inventory.
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR
- **(a)(8) Project Durability** *(The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.):* In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** *(Whether there is independent expert or third-party validation or verification of the project attributes):* Yes

- **(a)(10) Annual Estimate** (*Emissions reduced or carbon removed on an annual basis*): As of the date of this disclosure, the project has not issued credits. Please refer to the project's [registry page](#) for estimates of future emissions reductions and/or removals generated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the number of emissions reduction or removal credits issued using the protocol.

As of the date of this disclosure, the project has not issued credits. However, project data is typically presented in the verification report which will be available on the project's [registry page](#). All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, a third-party verifier will independently reproduce and verify the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025

Finite Carbon - AB 1305 Voluntary Carbon Market Disclosures

Project Name: Finite Carbon - Windrock Land Company IFM**Project ID:** ACR701**(a) Details regarding the applicable carbon offset project, including all of the following information:**

- **(a)(1) Protocol** *(The specific protocol used to estimate emissions reductions or removal benefits):* Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands Version 1.3
- **(a)(2) Location** *(The location of the offset project site):* Morgan, Roane, Anderson, and Campbell Counties in Tennessee, US
- **(a)(3) Project Timeline:** The project crediting period is 06/16/2021 - 06/15/2041. The end date of the project term is 06/15/2061.
- **(a)(4) Project Start Date** *(The date when the project started or will start):* 06/16/2021
- **(a)(5) Vintage, Quantity, and Modification/Reversal** *(The dates and quantities when a specified quantity of emissions reductions or removals started or will start, or was modified or reversed):* The table below sets forth the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated. Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, information about credits issued to the project is available via the ACR's [public report](#).

Project Credits Issued*							
(*As of the date this disclosure was last updated)							
Date Issued	Vintage	Vintage Assignment Period Start Date	Vintage Assignment Period End Date	Total Credits Issued	Credits Issued to Project	Credits Issued to Buffer Pool	Emission Reduction or Removal
12/7/2022	2021	06/16/2021	12/31/2021	623,329	496,493	126,836	Emission Reduction
12/7/2022	2021	06/16/2021	12/31/2021	81,315	81,315	0	Removal
12/7/2022	2022	01/01/2022	03/01/2022	187,938	149,696	38,242	Emission Reduction
12/7/2022	2022	01/01/2022	03/01/2022	24,517	24,517	0	Removal
12/21/2023	2022	03/02/2022	12/31/2022	645,210	512,960	132,250	Emission Reduction
12/21/2023	2022	03/02/2022	12/31/2022	89,512	89,512	0	Removal
12/21/2023	2023	01/01/2023	03/01/2023	126,926	100,909	26,017	Emission Reduction
12/21/2023	2023	01/01/2023	03/01/2023	17,609	17,609	0	Removal

12/20/2024	2023	03/02/2023	12/31/2023	655,722	518,996	136,726	Emission Reduction
12/20/2024	2023	03/02/2023	12/31/2023	103,863	103,863	0	Removal
12/20/2024	2024	01/01/2024	03/01/2024	131,144	103,768	27,346	Emission Reduction
12/20/2024	2024	01/01/2024	03/01/2024	20,773	20,773	0	Removal

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- **(a)(6) Project Type** *(The type of project, including whether the offsets from the project are derived from a carbon removal, an avoided emission, or, in the case of a project with both carbon removals and avoided emissions, the breakdown of offsets from each.):*
 - Forest Carbon - Improved Forest Management
 - Mixed: the project generates both carbon removals and emissions reductions/avoided emissions.
 - For a breakdown of the quantity of carbon removals and emissions reductions/avoided emissions, please reference the project's [registry page](#).
- **(a)(7) Registry** *(Whether the project meets any standards established by law or by a nonprofit entity.):* ACR
- **(a)(8) Project Durability** *(The durability period for any project that the seller knows or should know that the durability of the project's greenhouse gas reductions or greenhouse gas removal enhancements is less than the atmospheric lifetime of carbon dioxide emissions.):* In accordance with the Protocol, the project is required to maintain the project scenario for a 40-year term. For additional information, please refer to the project's [registry page](#).
- **(a)(9) Third-Party Verification** *(Whether there is independent expert or third-party validation or verification of the project attributes):* Yes
- **(a)(10) Annual Estimate** *(Emissions reduced or carbon removed on an annual basis):* Please reference the project's [registry page](#) for historical issuances and estimates of future emissions reductions and/or removals generated. Also, please see the Project Credits Issued table above for the dates and quantities of emissions reductions and/or removals issued to the project as of the date this disclosure was last updated.

(b) Details regarding accountability measures if a project is not completed or does not meet the projected emissions reductions or removal benefits, including, but not limited to, details regarding what actions the entity, either directly or by contractual obligation, shall take under both of the following circumstances:

- **(b)(1) If carbon storage projects are reversed.**
- **(b)(2) If future emissions reductions do not materialize.**

Details on accountability measures, including in the event of an intentional reversal, can be found in the ACR Standard available [here](#) and the Protocol available [here](#). In the event of an unintentional reversal, this project is subject to ACR's Buffer Pool Terms and Conditions, available [here](#). For additional information, please reference the project's [registry page](#).

(c) The pertinent data and calculation methods needed to independently reproduce and verify the

Please refer to the project's [registry page](#) for verification reports. Project data is presented in the verification report. All emission reductions and/or removals are calculated in accordance with the Protocol. In addition, the third-party verifier has independently reproduced and verified the number of emissions reduction and/or removal credits issued using the Protocol.

This document complies with the requirements for a business entity that is marketing or selling voluntary carbon offsets within the State of California (Cal. Health & Saf. Code §44475).

Last Updated: December 22, 2025