

Verification Report for

Rentech Nitrogen LLC, Nitric Acid Plant 2
CAR1027

Reporting Period
September 26, 2024 to September 7, 2025

Climate Action Reserve
Nitric Acid Production
Project Protocol, Version 3.0

August 13, 2026

Report Prepared for

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Project Verification Report

Summary

OmnexFuturepast was selected by ClimeCo LLC (or “ClimeCo”), on behalf of the Project Developer, East Dubuque Nitrogen Fertilizers, LLC (or “EDNF”), to verify the emission reductions from the Rentech Nitrogen LLC, Nitric Acid Plant 2 CAR1027, a Nitric Acid Project as reported to the Climate Action Reserve. The verification was undertaken using the U.S. Nitric Acid Production Protocol Version 3.0 (August 7, 2025). The verification assessment covers the reporting period of September 26, 2024, to September 7, 2025, as a project submitted to the Climate Action Reserve (“CAR “or “Reserve”).

During the verification assessment, OmnexFuturepast developed findings which included Clarification Requests (CR) and Non-Conformities (NC). All findings were successfully closed and are submitted under separate cover to the Reserve as a private document.

Based on the information provided and the analyses completed, OmnexFuturepast was able to reach a decision on the emission reductions reported by EDNF to the Climate Action Reserve. OmnexFuturepast verified the adequacy of the information provided in the Project Monitoring Plan and the Project Data Report (PDR) confirming that documents met the requirements of the criteria listed below. Further, OmnexFuturepast has verified the Project’s stated emission reductions of 109,079 metric tons CO₂-e for the reporting period of September 26, 2024, to September 7, 2025.

1. Introduction

1.1 Objective

The objective of this verification was to:

- Evaluate conformance with the project as defined in the criteria stated below.
- Determine with a reasonable level of assurance whether the Project has resulted in the GHG emissions reductions as stated in the project documents.
- Evaluate the project planning information and documentation including the determination of project eligibility, project design, baseline and project emissions determination, management systems supporting the project, and methodologies employed for the calculation of GHG emission reductions.

1.2 Scope

The scope of the engagement consisted of the following:

Project Geographical Boundaries	The project boundaries consist of the Rentech Nitrogen LLC, Nitric Acid Plant 2 located in East Dubuque, Illinois.
Physical Infrastructure, Activities and Processes	Nitric Acid Plant 2 consists of a secondary abatement catalyst below the oxidation gauze located within the ammonia oxidation reactor (AOR).

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GHG Sinks, Sources and Reservoirs	Nitrous Oxide (N ₂ O) forms during the production of nitric acid. Baseline = N ₂ O vented to the atmosphere Project = N ₂ O vented to the atmosphere
Baseline	Nitric Acid vented to the atmosphere.
Types of GHGs	N ₂ O only
Reporting Period	9/26/2024 through 09/7/2026 Consisting of one (1) Campaign.

1.3 Criteria

The project was developed in accordance with the requirements of the following:

- U.S. Nitric Acid Production Protocol Version 3.0, August 7, 2025 and
- The Reserve Offset Program Manual, Ver. 9.2 (April 2024).

OmnexFuturepast performed its verification services in accordance with:

- The Reserve Verification Program Manual (February 2021), and
- ISO 14064:2019, Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.

1.4 Materiality

A materiality threshold is used to assess any error, omission or misstatement that may impact the GHG assertion made by a project developer. Materiality has both a quantitative and a qualitative aspect in relation to a project reporting to the Reserve.

Qualitative Materiality: A qualitative non-conformance occurs when a prescriptive protocol requirement (e.g., metering, monitoring, management systems, record-keeping, etc.) is not met. Every qualitative nonconformance identified by the verification body is considered material and must be corrected by the project developer before a positive Verification Opinion can be issued.

Quantitative Materiality: In determining whether a material misstatement has occurred, the verification body must compare the aggregate total of misstatements against the materiality threshold for the total GHG emission reductions reported to the Reserve. The Reserve defines the quantitative materiality threshold for this project as follows:

- Projects registering >100,000 CRTs over a 12-month period shall achieve a >99% level of accuracy (<1% error) relative to the verification body's calculated emission reductions.

1.5 Level of Assurance

As required by the Reserve, this verification engagement was performed at the reasonable level of assurance.

2. Verification Approach

2.1 Team Appointment and Conflict of Interest (COI) Review

This verification was performed by Tina Sentner, and an Independent Review was conducted by John Shideler, both active CAR-accredited lead verifiers.

A Notification of Verification Activities/Conflict of Interest (NOVA/COI) form was submitted to the Reserve prior to verification activities commenced. The COI assessment was conducted to identify any potential conflicts interests with the verification/project. No conflicts were identified and a determination of low potential for conflict of interest was received from the Reserve on January 28, 2026.

2.2 Document Review

The verification team conducted a document review to inform the planning process in advance of performing on-site verification activities. Documents reviewed included Project documentation submitted to the Climate Action Reserve, the Project's emission reduction calculations, and project design documentation.

2.3 Planning

OmnexFuturepast's verification approach is risk-based. It draws upon our understanding of risks to fair statement of reported emission reductions and the operation of controls to reduce such risks. As a result of the document review and preliminary conversations with project management personnel, a verification plan and an evidence-gathering plan were developed for this engagement.

2.4 Verification Activities

OmnexFuturepast initiated verification activities on February 2, 2026, with a kickoff call with ClimeCo. During this reporting period, the verification team was required to conduct a site visit to the Project. A site visit was conducted on April 21, 2026, at the EDNF NAP 2 facility located in East Dubuque, Illinois. Verification activities included:

- Verification of the eligibility of the project to report emission reductions to the Climate Action Reserve in accordance with the Protocol;
- Confirmation of the project start date, eligibility, ownership of emission reductions, and quantification of baseline and project emission reductions at the Project site with Project personnel;
- Review of the control environment, information management systems and monitoring plans at offices and facilities operated by Project;

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- Review of the compliance status of the Project operated in accordance with applicable laws and regulations;
- Verification that the Project's monitoring program and data management system addressed and recorded the Protocol-required monitoring parameters for the reporting period to produce accurate, reliable and reproducible data and information;
- Verification that the Project's records management system contained procedures for acquisition and retention of all Protocol required information, and that such procedures had been implemented;
- Determination of the Project's conformity in all material respects with the requirements of the Protocol.

3. Verification Findings

3.1 Project Description

EDNF installed and operated a secondary abatement catalyst directly below the oxidation gauzes located within the ammonia oxidation reactor (AOR) at its Nitric Acid Plant 2 in East Dubuque, Illinois. The secondary catalyst decomposes N_2O and subsequently reduces the quantity of N_2O that would have otherwise been released to the atmosphere. Nitric Acid Plant 2 was relocated to its current location and restarted in 1998. OmnexFuturepast verified that the plant was out of operation and restarted well before December 2, 2007, and thus it meets all aspects of the project definition stipulated in the Protocol. The facility also includes an ammonia plant, a urea plant, and Nitric Acid Plant 1. OmnexFuturepast confirmed via review of plant drawings and permits that the plant had not used nonselective secondary catalytic reduction (NSCR) technology at any point prior to or during the Project.

The reporting period included one full campaign as follows:

- Campaign 12 started on September 26, 2024, and concluded on September 7, 2025.

The Project owner and Project developer is East Dubuque Nitrogen Fertilizers, LLC. The technical consultant is ClimeCo LLC.

3.2 Eligibility

The Project meets the eligibility requirements set forth in the CAR Protocol as described below.

Project Definition. The Project was eligible because it met the definition of the Protocol as a secondary catalyst abatement project. OmnexFuturepast verified that a non-selective catalytic reduction (NSCR) unit was not operating at the plant at any time since December 2, 2007. The plant was out of operation and restarted well before December 2, 2007, and thus it meets all aspects of the project definition stipulated in the Protocol. OmnexFuturepast confirmed via

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review of plant drawings and permits that the plant had not used nonselective catalytic reduction (NSCR) technology at any point prior to or during the Project.

Location. The Project was located at a nitric acid plant in East Dubuque, Illinois, U.S. OmnexFuturepast confirmed the location through a site visit conducted on April 21, 2026.

Project Start Date. The start date of the Project is defined by the Protocol as the date on which production commences after the first installation of a secondary catalyst. OmnexFuturepast confirmed the commencement of nitric acid production for the first reporting period campaign on December 28, 2013. This start date was verified by reviewing documentation for secondary abatement catalyst installation and work plans for replacement of the primary catalyst, modification of the converter, along with records of N₂O production for the first campaign. Based on this review, OmnexFuturepast concluded the start date was December 28, 2013.

Crediting Period. The crediting period for a nitric acid project is approximately ten years in length and aligns with the end of the last full campaign that begins in the tenth year of reporting. This reporting period is within the Project's second crediting period which began on September 26, 2024, to approximately September 25, 2034. The Project's first crediting period was from the Project start date on December 28, 2013, to September 25, 2024.

3.3 Additionality

Projects must indicate that reductions are above and beyond business as usual. To do so, the project must pass a Performance Standard Test and the Legal Requirement Test.

Performance Standard Test. EDNF had installed a secondary N₂O abatement catalyst in the ammonia oxidation reactor of its nitric acid plant in East Dubuque, IL. OmnexFuturepast confirmed a prior verification body reviewed the documentation for secondary abatement catalyst equipment installation and work plans for replacement of the primary catalyst, along with records of N₂O production for the Project's first campaign. OmnexFuturepast has concluded that the Project has met the Performance Standard Test.

Legal Requirement Test. The project is subject to a Legal Requirement Test to ensure that the GHG reductions achieved would not otherwise have occurred due to federal, state, provincial or local regulations, or other legally binding mandates. OmnexFuturepast reviewed the following to support the legal requirement review:

- OmnexFuturepast confirmed the project monitoring plan included procedures to ascertain and demonstrate that the Project at all times passed the Legal Requirement Test.
- During the site visit, the verification team interviewed the site's manager concerning the methods for monitoring legal and regulatory developments. In accordance with their procedure, EDNF tracked changes to regulations affecting nitric acid production via regulatory newsletters, and through the regulatory team of East Dubuque Nitrogen Fertilizers, LLC.
- OmnexFuturepast also reviewed the Title V operating permit and New Source Review (NSR) permit and found no requirements for secondary abatement of nitrous oxide

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emissions. The facility did not have a Prevention of Significant Deterioration (PSD) permit nor was it subject to PSD Tailoring rule requirements.

Lastly, OmnexFuturepast reviewed the Attestation of Voluntary Implementation signed on February 27, 2026, by an appropriate representative for EDNF for this reporting period. Based on this review, OmnexFuturepast has concluded that no legal requirements mandated the abatement of N₂O at the project site, that the Project met the Protocol's monitoring requirement for voluntary implementation, and that the Project continued to pass the legal requirement test.

3.4 Regulatory Compliance

OmnexFuturepast verified EDNF's regulatory compliance by reviewing the U.S. EPA's Enforcement and Compliance History Online (ECHO) for entries associated with EDNF. OmnexFuturepast observed the following:

- Clean Water Act (CWA): In June 2025, Internal Outfall 01 recorded a Nitrogen and TSS exceedance. This was associated with equipment unrelated to the N₂O abatement project. OmnexFuturepast interviewed site personnel who explained that the issue noted in ECHO was a result of a discharge monitoring report (DMR) that noted exceedance levels of ammonia from the urea plant outfall which were not associated with the nitric acid plants.
- Safe Drinking Water Act (SDWA): ECHO also noted one compliance issue under the SDWA for the facility. OmnexFuturepast confirmed this issue was not a result of or part of the NAP 2 project activities. See list of findings for more details.

OmnexFuturepast also reviewed the Illinois EPA Explorer database and submitted a Freedom of Information Act (FOIA) request to the Illinois Environmental Protection Agency (IEPA). In its response, the Illinois EPA only noted the TSS issue from June 2025.

OmnexFuturepast also reviewed the facility's Title V Annual Compliance Certification and found that the facility had reported several deviations that happened during the reporting period. The verification team reviewed the deviations and noted that deviations associated with the Project were not material and were reported as required by the Title V permit. Further details regarding the regulatory review can be found in the list of findings.

Lastly, OmnexFuturepast reviewed the Attestation of Regulatory Compliance dated February 27, 2026, that was completed by EDNF for the reporting period. Based on this review, OmnexFuturepast has concluded that the Project met the Regulatory Compliance requirements of the Protocol.

3.5 Ownership

The Project is owned by EDNF which has full rights to any emission reductions associated with the plant. OmnexFuturepast reviewed the Project Developer's construction permit for the N₂O abatement catalyst bed for the plant, issued by the Illinois EPA, naming the company as owning the plant. ClimeCo serves as the technical consultant to EDNF. OmnexFuturepast reviewed the "Designation of Authority" in which the Rentech Nitrogen, LLC (now EDNF) delegated authority to ClimeCo as the Account Holder Agent on the Reserve website. In addition, East

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Dubuque Nitrogen Fertilizers, LLC attested to its ownership of the greenhouse gas emission reduction credits through a signed Attestation of Title dated February 27, 2026. From this evidence OmnexFuturepast has concluded that East Dubuque Nitrogen Fertilizers, LLC was the legal owner of the greenhouse gas emission reduction credits during this reporting period.

3.6 Project Boundaries and Emission Sources

Sources, Sinks and Reservoirs. According to the Protocol, CO₂, CH₄, and N₂O are excluded from the Baseline and Project activities for secondary abatement projects. The Project has no ammonia input to the N₂O destruction facility, uses no hydrocarbons as reducing agents or for reheating the tail gas, and has no external energy input to reheat the tail gas. Therefore, N₂O is the only GHG included in the Baseline and Project activities for this Project.

- Baseline SSRs: SSR 1, Nitric Acid Production—N₂O vented to the atmosphere.
- Project SSRs: SSR 1, Nitric Acid Production—N₂O vented to the atmosphere.

All reported gases were converted to CO₂-equivalents.

3.7 Project Management System

Management System. OmnexFuturepast reviewed the Project's management system during the document review and site visit. OmnexFuturepast reviewed the following management system elements:

- Definition and maintenance of an appropriate control environment by the Project management and personnel;
- Training and competence of project managers and operating personnel, including contractors;
- Identification and management of legal requirements as related to Project operations;
- Identification and maintenance of records required by the Project;
- Monitoring equipment specifications and QA/QC monitoring systems;
- Quantification methods and calculations of project emissions;
- Checking and corrective action mechanisms.

3.8 Performance Against Project Protocol/Methodology

Monitoring and Operations Plan. In accordance with the Protocol requirements, the Project Developer provided a monitoring plan for the Project. This document addressed the frequency of data acquisition, facility and data management systems, QA/QC provisions of monitoring instrumentation, roles of individuals responsible for monitoring activities, a project diagram, a record keeping plan and described how relevant parameters of the Protocol are to be collected and reported. The monitoring plan also noted the procedure EDNF used to determine that the project at all times met the Legal Requirement Test. OmnexFuturepast concluded from its review that the monitoring plan covered all aspects of monitoring and reporting contained in the Protocol.

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Project Monitoring. Project monitoring was done by direct measurements from an EcoChem Continuous Emissions Monitoring System (CEMS) to directly measure N₂O concentration and gas flow rate in the stack gas. A Kurz thermal resistance mass flow meter (model 155B/KBAR-2000B) was used to measure gas flows and two EcoChem MC3 Analytics Infrared Gas analyzers were used to measure N₂O concentration. N₂O concentration and gas flow rate parameters were monitored continuously but logged in hourly increments along with stack temperature, pressure, the air-to-ammonia ratio and ammonia flow.

The Project used a Continuous Emissions Monitoring System (CEMS) coupled with a data acquisition and handling system (DAHS) that recorded and consolidated the data. Data were stored on the server with regular backup as well as on an external hard drive in the system. The record keeping and reporting of the data were processed by the EcoChem computer, which monitored CEMS status and generated reports in the required formats for submission to plant management. The CEMS was maintained in accordance with a quality assurance/quality control program as defined in Appendix B to Part 75 of the Clean Air Act, Subpart H: NO_x Mass Emissions Provisions. OmnexFuturepast verified that the data management systems met the requirements of Section 6.2.2 of the Protocol.

Instrumentation QA/QC. The Project's instrument quality assurance/quality control (QA/QC) plan for the Project's monitoring equipment complies with CAR Protocol's requirements as noted below:

Initial Certification of the CEMS. The Project developer was required to follow the requirements for CEMS installation and initial certification as noted in 40 CFR Part 60 Section 60.13, 40 CFR Part 60 Performance and Specification 2 of Appendix B, and 40 CFR Part 75 section 6 of Appendix A.

EDNF installed part of the NAP's CEMS several years prior to commencing the Project for NO_x compliance reasons. OmnexFuturepast verified that the Project met all CEMS installation and certification requirements of the Protocol:

- **7-day Calibration Error Test**
The Project submitted the calibration drift summary for the flow meter and analyzer on March 1, 2011 – March 8, 2011. The tests were conducted prior to the Project initiation. OmnexFuturepast confirmed the percent calibration errors were within allowable tolerance and was in compliance with 40 CFR Part 75.
- **Linearity Check**
The Project conducted a Linearity Check on March 17, 2011. The analyzer met the linearity check requirement of <5.0% error.
- **RATA and Bias Tests**
The Project provided the results of the RATA that was conducted on March 22, 2011, for both the flow meter and the analyzer. The relative accuracy (RA) for both was within the allowable range and both passed the bias test.

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- **Cycle Time Test**

OmnexFuturepast reviewed the results of the cycle time test on March 11, 2011, which ensured that the monitoring system was capable of completing at least one cycle of sampling, analyzing, and data recording every 15 minutes. This test met the requirements of 40 CFR Part 60.13(e)(2).

- **DAHS Verification**

OmnexFuturepast reviewed documentation and examples from the data acquisition and handling system (DAHS) that demonstrated that all emission calculations were performed correctly and that missing data substitution methods were applied properly.

All CEMS components were installed by the manufacturers of the equipment or electrical contractors. From the evidence reviewed, OmnexFuturepast has concluded that the Project met the initial installation and certification requirements.

Ongoing CEMS QA/QC and Frequency of Testing. OmnexFuturepast verified that Quality Assurance/Quality Control procedures were implemented in accordance with Clean Air Act requirements of the U.S. Environmental Protection Agency, specifically those included in the Acid Rain Program regulations published at 40 CFR Part 75, Appendix B, as required by the Protocol. QA/QC procedures included daily, quarterly, and annual assessments and scheduled preventive maintenance for the CEMS and its components.

- **CEMs Daily Testing.** OmnexFuturepast verified that EDNF had performed daily tests of the N₂O analyzer to ensure the accuracy of the CEMS recorded data. Minimum pressures of the certified calibration gases were monitored to ensure accurate daily test results. Data to the CEMS were deemed valid as long as the daily calibration tests resulted in variation of no greater than 5% from the N₂O analyzer span. Variations greater than 2.5% and less than 5% over a two-day period triggered automatic recalibration of the analyzer. Variations greater than 5% were considered calibration failures and were acted upon immediately by plant personnel. OmnexFuturepast viewed the raw data and results of each test, confirmed that the plant performed calibration adjustments, if necessary, data validation daily, continuously monitored data and recorded data every minute, and performed QA checks. There were a few instances during the reporting period where the results of the automatic calibration error test indicated “warning” or “out of control”. Each time, the EcoChem system automatically recalibrated the analyzer and performed another test until the result indicated “Cal OK”. Most of the “Warning” or “Out of Control” periods corresponded to periods when the plant performed linearity checks, maintenance periods, and/or periods with application of the missing data substitution procedure.
- **CEMS Quarterly Testing.** OmnexFuturepast verified that EDNF had performed the following QA/QC on a quarterly basis:
 - Calibration Error Test records for the reporting period were reviewed. EDNF performed daily calibration error tests for the N₂O analyzer with a span gas and a zero gas. The analyzer performed an automatic daily calibration error test; with minimal variation in the calibration results. There were a few instances where the results of the automatic calibration error test for the analyzer indicated “warning” or “out of control. The analyzer was automatically recalibrated, and another test

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was performed until the result indicated “cal OK”. Missing data substitution was applied for periods until the results indicated “cal OK”. All other daily calibration checks for the flow meter during the reporting period were within the $\pm 3\%$ threshold. As a result, OmnexFuturepast confirmed the quarterly calibration error check requirement was met.

- Linearity checks: OmnexFuturepast confirmed linearity checks were conducted for the inlet and outlet analyzers in each quarter during the project campaigns that, as required by the Protocol did not include RATAs for the analyzers, to determine the accuracy of the gas composition analyzers. A Linearity test was performed at low, mid and high levels of concentration as required by 40 CFR Part 75 Appendix B. OmnexFuturepast reviewed the linearity test records created for the following:
 - N₂O analyzer on 10/25/24, 01/20/25, 04/30/25, 07/29/25.

OmnexFuturepast verified that the results of all checks met Protocol and Part 75 requirements. The results were either within the required range for high-level gas concentrations and low- and mid-level concentrations or if the errors were greater than 5 percent, the ranges met an alternative criteria defined by Part 75 which also accepts checks if the difference between the average of the monitor response values and the average of the reference values was less than 5 ppm. OmnexFuturepast confirmed that all differences were less than 5 ppm for any checks that had greater than 5 percent error.

- Leak Testing was not applicable as EDNF utilized a thermal mass flow meter for the Project.
- Flow-to-load ratio or gross heat rate evaluation was not performed because the nitric acid plant did not also produce electricity or steam.
- **CEMS Annual/Semiannual Relative Accuracy Test Audit.** OmnexFuturepast verified that CEMS data used during the Project had been validated through the performance of a Relative Accuracy Test Audit (RATA) which was conducted on the CEMS unit on November 14, 2024, and again on November 18, 2025, for the N₂O analyzer. Neither RATA diverged from the CEMS result by more than 7.5% so they were considered to pass. All RATAs were conducted by an independent third party in accordance with the requirements of 40 CFR Part 75 Appendix A, 7.4, and the test methods specified in 40 CFR Part 60, Appendix B, Performance Specifications 2 and 6. OmnexFuturepast checked online websites to confirm that the laboratory was certified by the Stack Testing Accreditation Council and the American Association of Laboratory Certification. The relative accuracy of the various equipment was as follows:

Year	N ₂ O Inlet analyzer (ppmv)	Flow Meter (scfm)
November 18, 2025, RATA	7.31% BAF 1.00	0.95% BAF 1.072
November 14, 2024 RATA	4.34% BAF 1.034	5.36% BAF: 1.040

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All Bias Adjustment Factor (BAF) adjustments were confirmed accurately applied to the data for the relevant time frame during this reporting period as per the requirements of Part 75 Appendix A Section 7.6.5.

Flow RATAs were performed at a single load level consistent with the steady-state operation of the nitric acid plant.

3.8 Project Documentation.

OmnexFuturepast verified that the required documents for the Project's reporting period had been completed and submitted to the Reserve. These included Project Submittal forms, a Project Data Report (PDR), the signed Attestation of Title form, Attestation of Regulatory Compliance form, and Attestation of Voluntary Implementation form, the Environmental and Social Safeguards Assessment Form, and the Reserve's SDG reporting tool. In addition, the Project Developer has confirmed all information required by the Protocol will be retained for a period of 10 years after the information is generated or 7 years after the last verification in accordance with the Protocol.

3.9 Quantitative Review of GHG Emission Reductions/Removals

OmnexFuturepast verified the accuracy of baseline emission calculations and emission reductions by comparing the output of ClimeCo's ER calculation spreadsheet to raw logged data for the reporting period. OmnexFuturepast also verified that the Project had correctly computed project emissions during the project reporting period. Copies of the raw data used in the calculations were compared with the data used in the final calculations and tested for transcription or mathematical errors. A representative sample of raw data sources and calculations over the reporting period was reviewed.

The emission reduction calculations assessment included a review of the historical, baseline, and Project assumptions, data inputs, data management and accuracy of calculations. OmnexFuturepast assessed the information generated from the historical, baseline, and the Project campaigns and evaluated the completeness of the data and how they were transferred from EDNF's DAHS to ClimeCo's GHG calculation database. OmnexFuturepast reviewed data downloaded from the CEMS and performed check calculations in the spreadsheet on values such as mean concentration of stack gas and the mean stack gas volume flow. The Kurz flow meter and N₂O analyzers recorded data at 68 deg F and 1 Atmosphere. OmnexFuturepast verified that all data were normalized to 0°C and 101.325 kPa in the calculation spreadsheets. ClimeCo also performed unit conversions for several monitoring parameters. OmnexFuturepast confirmed that the conversions were performed correctly and that the raw data were converted to the units required by the protocol for all parameters.

Previous Historical Data Review.

The project was implemented at an existing NAP. Because of some changes at the plant from the historical campaigns to the baseline and project campaigns, the allowable operating condition (AOC) parameters were not representative. During the verification of the first reporting period, EDNF was granted a variance to rely on Section 5.1.2(c) of the Protocol rather than Section

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5.1.2(b). Furthermore, the variance determination allowed the Project to “use plant operational documentation, in lieu of the more traditional ‘operating manual’... pursuant to the following conditions:

- “The project developer applies a 2.5% factor to the upper and lower ranges for the oxidation temperature and pressure derived from plant operational documentation (e.g. reducing the maximum and increasing the minimum by 2.5%), as well as applies a 2.5% factor to the maximum ammonia-to-air ratio derived from plant operational documentation (i.e. reducing the maximum).
- “The verifier is reasonably assured that the project developer employed conservative measures when deriving the project’s AOCs for oxidation temperature, pressure, and maximum ammonia-to-air ratio input from the available plant operational documentation (in lieu of the operating manual referenced in source option 5.1.2(c)).
- “The verifier confirms that the 2.5% compensatory factor was correctly applied to all parameters.”

OmnexFuturepast reviewed the sources for all AOCs and confirmed that the 2.5% compensatory factor was applied to all parameters. The sources were appropriate, consisted of the best available documentation, and were conservative.

There were sufficient data for the project to use five historical campaigns to calculate $\text{HNO}_{3,\text{MAX}}$. OmnexFuturepast reviewed the raw data and statistical adjustments from the historical campaigns that were used to calculate two variables: $\text{HNO}_{3,\text{MAX}}$ and Campaign Production Volume Cap (CPV_{cap}). OmnexFuturepast independently recalculated the $\text{HNO}_{3,\text{MAX}}$ value by determining an average HNO_3 production number in metric tons per day for each of the five historical campaigns and selecting the highest of the average values as the $\text{HNO}_{3,\text{MAX}}$.

The following values were verified:

- $\text{HNO}_{3,\text{MAX}} = 140.74$ metric tons HNO_3/hr
- $\text{CPV}_{\text{cap}} = 42,639$ metric tons HNO_3
 - Oxidation temperature: min. = 665.10°C , max. = 822.24°C
 - Oxidation pressure: min. = 2.12 bar, max. = 3.29 bar
 - Ammonia-to-Air Ratio: max. = 11.70%

On July 2, 2025, EDNF requested, and was granted, a variance to revise the project’s AOCs established in the variance determination dated June 3, 2015, as described above. The AOCs were determined using plant operational documentation; however, the AOCs ranges did not accommodate the minimum compressor speed. EDNF requested to allow a 10% lower pressure lower bound and remove the 2.5% conservative factor applied to all AOCs, the variance was granted pursuant to the following conditions:

- The verifier confirmed that the project remains below the $\text{HNO}_{3,\text{MAX}}$ value.

During Reporting Period 11, the AOCs were verified as correctly adjusted by the previous verification body. OmnexFuturepast also reviewed the supporting information and confirmed that the updated AOCs were consistent with the plant’s operational set points or, in the case of

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the revised lower temperature bound, did not impact emission reduction calculations. Furthermore, OmnexFuturepast verified that the removal of the 2.5% conservative adjustment factor to all AOCs and the application of the 10% reduction to the lower pressure bound were implemented correctly. The updated AOCs are detailed below:

- Oxidation temperature: min. = 648.89°C (1200 °F), max. = 843.33°C (1,550 °F)
- Oxidation pressure: min. = 1.86 bar (27 psi), max. = 3.38 bar (49 psi)
- Ammonia-to-Air Ratio: max. = 12%

OmnexFuturepast confirmed that the values for each AOC were used in the calculations for this Project campaign.

Baseline Emissions Review

In accordance with the Protocol, the baseline emission rate had been established by measuring N₂O emissions during a complete production campaign prior to the installation of the secondary catalyst for the abatement project. EDNF provided data from the baseline campaign conducted from May 16, 2013, to November 30, 2013. OmnexFuturepast confirmed the baseline campaign did not exceed the CPV_{cap} (42,639 tHNO₃).

OmnexFuturepast verified that the raw data from the baseline campaign were correctly adjusted in accordance with the Protocol including the exclusion of data points when the plant was not operating, elimination of data outside of the AOCs, and the elimination of outliers and appropriately used to determine the Baseline Emission Factor. OmnexFuturepast verified the assumptions and variables used for Equations 5.4 and 5.5 in the Protocol. Lastly, OmnexFuturepast confirmed the Baseline campaign operated inside the established AOCs greater than 50 percent of the campaign, meeting the requirement in the Protocol.

Project Emissions Review

OmnexFuturepast compared the hourly data from the EDNF CEMS data to the hourly gas flow volumes and N₂O concentrations recorded in the campaign calculation spreadsheets. No material errors in the raw data or data transfers to the calculation spreadsheet were identified.

OmnexFuturepast confirmed that no ammonia was consumed or nitric acid was produced for Nitric Acid Plant 2 during the period. OmnexFuturepast also confirmed the Project had performed the required statistical analysis steps specified in the Protocol to compare the average values of permitted operating conditions (stack gas flow, N₂O concentration, temperature, pressure and maximum ammonia to air ratio) with the average values obtained during the baseline sampling and campaign period. OmnexFuturepast confirmed when verifying items a-e in 5.1.3.1 (Step 3) and 5.1.4.1 in the Protocol that the Project included all flow and concentration data for hours when the NAP was operating and excluded the data generated during the maintenance or downtime periods. The NAP was considered operating when ammonia was flowing and HNO₃ was produced. OmnexFuturepast found that the results obtained for the campaign were within the AOCs. OmnexFuturepast also reviewed the variable HNO_{3,RP}, and confirmed that the lesser of HNO_{3,MAX,scaled} and HNO_{3,RP} was used. In this reporting period, HNO_{3,RP} was the lesser.

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OmnexFuturepast separately calculated project emission reductions from monitored information and confirmed that the Project's claimed emission reductions did not vary by a material amount from those calculated by OmnexFuturepast. As a result, OmnexFuturepast has concluded that Project emission reductions were quantified correctly and without material error.

3.10 Corrective Action Requests/Recommendations

OmnexFuturepast issued corrective action requests during the verification. All issues were resolved. Details on the corrective actions and clarifications requested were provided to the Project Developer and to the Reserve in the List of Findings, a private document.

3.11 Approved Variances or Deviations

No variances from Protocol requirements were sought during the reporting period.

3.12 Missing Data Procedures

During the Project campaigns, missing data substitution methods were applied for a total of 36 hours for N₂O concentration and 1 hour of missing data substitution required for flow. The DAHS was programmed to automatically calculate the substitute values based on the guidance in the Protocol and Part 75 Section 75.33. OmnexFuturepast confirmed that the values were appropriately substituted.

3.13 Zero-Credit Reporting Periods

There were no zero credit reporting periods reviewed for this verification engagement.

4. Verification Results

4.1 Verification Team Recommendation

Based on the verification activities described above, the verification team has concluded that the Rentech Nitrogen, LLC - Nitric Acid Plant 2 emission reductions were quantified accurately and without material error in this reporting period, and has achieved the following emission reductions:

Campaign	Baseline Emissions CO ₂ e (metric tons)	Project Emissions CO ₂ e (metric tons)	Emission Reductions CO ₂ e (metric tons)
Campaign 12 9/26/2024 to 9/7/2025	132,325.83	23,247.26	109,078.57
Total	132,325.83	23,247.26	109,078.57

Vintages	Emission ReductionsCO ₂ -e
2024	29,747
2025	79,332

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Total	109,079
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Note: Final numbers are rounded for simplicity

0

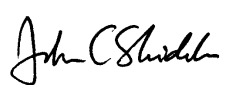
The emission reduction calculations were recalculated by the verification team and found to be conformance with the Protocol.

The percent error is defined as the following:

$$\%Error = abs\left(\frac{Stated\ reductions - Verified\ reductions}{Verified\ reductions}\right) \times 100$$

% Error for this project = $abs((109,078 - 109,113.79) / 109,113.79) \times 100 = 0.03\%$

4.2 Verification Audit Summary

Project Developer and location	East Dubuque Nitrogen Fertilizers, LLC 16675 Highway 20 West, East Dubuque, Illinois 61025
Project Type	Nitric Acid N ₂ O – Secondary Catalyst
Project Reporting Period	September 26, 2024, to September 7, 2025
Protocol/Methodology	- U.S. Nitric Acid Production Protocol Version 3.0, August 7, 2025, - The Reserve Offset Program Manual, Ver. 9.2 (April 2024) .
Emissions/Removals Verified	Vintage 2024: 29,747 metric tons CO ₂ -e Vintage 2025: 79,332 metric tons CO ₂ -e
Verification Conclusion	Based upon the verification activities described above, OmnexFuturepast has concluded with a reasonable level of assurance that the emission reductions reported for Rentech Nitrogen, LLC - Nitric Acid Plant 2's 12 th campaign are, in all material respects, fairly stated. However, since the GHG statement does not meet all requirements of the criteria following the Variance approved on July 2, 2025 as discussed in section 3.9 of this report, OmnexFuturepast is issuing a Modified Verification Opinion.
Lead Verifier	 Tina Sentner, August 13, 2026
Independent Reviewer	

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	John Shideler, August 14, 2026
<i>This verification statement is valid when signed and dated by an OmnexFuturepast independent reviewer.</i>	