

Verification Report

Hernando County Landfill Electric Generation – CAR422

June 2026

Prepared for:

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1 Introduction

This report is provided to Timberline Energy, LLC (Timberline) as a deliverable of the Climate Action Reserve (CAR) project verification process. This report covers the verification of the Hernando County Landfill Electric Generation – CAR422 (the Project) for the period from October 7, 2024 through October 6, 2025.

During the verification process Archaea Energy, LLC (Archaea), a parent organization of Timberline, was responsible for the preparation and fair presentation of the GHG statement. First Environment is responsible for expressing the opinion below on the GHG statement based on the outcome of the verification process.

First Environment conducted verification activities from the date of the kickoff meeting through February 23, 2026.

2 Objectives

The purpose of this verification was, through review of appropriate evidence, to establish that:

- The Project conforms to the requirements of the verification criteria, including all eligibility requirements, discussed in Section 4 of this report; and
- The data reported are accurate, complete, consistent, transparent, and free of material error or omission.

Verification objectives also include reaching a conclusion about the accuracy of the GHG statement and the conformity of the statement with criteria.

3 Verification Scope

Specific scope metrics for the verification are outlined in the table below:

Geographic Boundaries	Hernando County Landfill, Brooksville, FL
Emission Reduction Sources, Project Emissions, and Greenhouse Gases	Emissions reductions (expressed in units of Carbon Dioxide equivalents (CO ₂ e)) resulting from methane destruction; Project emissions of CO ₂ from fossil fuel combustion and purchased electricity.
Reporting Period	October 7, 2024 through October 6, 2025
Data Sources	Metered Data and Emissions Reduction Calculations

4 Standards Used to Verify Emissions (Criteria)

The following table outlines the guidance and protocols used to conduct this verification:

Standard of Verification	- Climate Action Reserve Landfill Project Protocol, Version 6.0, June 2022 (CAR Protocol) - U.S. Landfill Project Protocol, Version 6.0 Errata and Clarifications, April 13, 2023 - Reserve Offset Program Manual (April 2024, v9.2) - Applicable Climate Action Reserve Policy Memos
Verification Process	- Section 8 of the CAR Protocol, Version 6.0 - Climate Action Reserve Verification Program Manual, February 3, 2021 - ISO 14064-3: Specification with guidance for the verification and validation of greenhouse gas statements, 2019
Level of Assurance	Reasonable assurance
Materiality	- Misstatements greater than five percent of the Project's emission reductions assertion are considered material for the current reporting period - Qualitative non-conformities with the CAR Protocol are also considered material

5 Overview of the Verification Process

The verification process was utilized to gain an understanding of the Project's emission sources and reductions and to evaluate and verify the collection and handling of data, the calculations that lead to the results, and the means for reporting the associated data and results.

The following verification process was used:

- Conflict of interest review
- Selection of audit team
- Initial interaction and kickoff meeting
- Verification preparations
- Development of the verification plan and evidence gathering plan
- Verification execution
- Site visit
- Review and evaluation of GHG information systems and data
- Follow-up interaction with the project developer for corrective action, clarification, or supplemental data as needed
- Independent review
- Final opinion and report submittal

5.1 Conflict of Interest Review

Prior to beginning any verification project, First Environment conducts an evaluation to identify any potential conflicts of interest associated with the Project. No potential conflicts were found for this Project. First Environment received authorization to proceed with verification activities for the project developer from CAR in a notification dated October 30, 2025.

5.2 Audit Team

First Environment's Verification Team consisted of the following individuals who were selected based on their verification experience, as well as familiarity with landfill operations.

Lead Verifier – Jeff Daley
Verifier – Maya Wisotzki
Senior Internal Reviewer – Michael Carim

5.3 Strategic Analysis and Verification Preparations

First Environment performed pre-engagement activities to confirm the type of engagement, level of assurance, materiality thresholds, the objectives, criteria, and scope for verification activities.

First Environment also performed a strategic analysis to understand the activities and complexity of the project and to determine the nature and extent of the verification activities required. The strategic analysis was also used to develop sufficient understanding of the GHG-related activity and its relevant sector information to plan and conduct the verification.

5.4 Audit Kick-off

The verification was initiated with a kick-off meeting on November 7, 2025 with the project developer. The meeting focused on confirming the scope, schedule, and data required for verification.

5.5 Development of the Verification and Evidence-Gathering Plans

The Audit Team formally documented the verification plan as well as determined the evidence gathering plan. The verification plan was informed by the kick-off meeting where key elements of the verification scope were discussed including project team members, project level of assurance, materiality threshold, and standards of reporting and evaluation. It also provided an outline of the verification processes and established project deliverables. Timberline was afforded the opportunity to comment on the key elements of the plan for verification. A separate evidence gathering plan was designed to review all project elements in areas of potentially high risk of inaccuracy or non-conformance.

5.6 Execution of Verification

The Audit Team executed the evidence-gathering activities. The verification was conducted according to the verification plan and the evidence-gathering activities according to the evidence-gathering plan.

5.7 Site Visit

Mr. Jeff Daley and Ms. Maya Wisotzki conducted a site visit on January 22, 2026. During the site visit, the Project's data management system and monitoring processes were reviewed. Interviews were conducted with personnel relevant to Project implementation.

5.8 Emissions Reduction Data and Calculation Assessment

This assessment used information and insights gained during the previous steps to evaluate the collected data and the reported emissions reduction quantities and identify if either contained material or immaterial misstatements.

5.9 Corrective Actions and Supplemental Information

The team issued corrective action requests during the verification process. Timberline provided sufficient responses to all requests.

5.10 Independent Review

Before verification reporting is released to the client, a First Environment lead verifier, who has not participated in the verification activities, conducts an independent review to confirm that all verification activities have been completed and provide the agreed upon level of assurance.

5.11 Verification Reporting and Opinion Issuance

Verification reporting, represented by this report, documents the verification process and identifies its findings and results. Verification reporting consists of this report for Timberline, an opinion statement, and a list of findings, all of which are submitted to the Climate Action Reserve.

6 Site's Conformance with Verification Criteria

6.1 Project Description

The Hernando County Landfill is located in Brooksville, Florida. The landfill, which opened in 1990, accepts municipal solid waste from the local community. The landfill is owned and operated by Hernando County.

The landfill gas (LFG) collection and control system consists of active gas collection in Landfill Cells one through three, condensate removal equipment, blowers, monitoring equipment, and an open flare. Landfill gas was previously also combusted in a genset for the production of electricity. However, the engine generator is no longer operational and was not operational for the duration of the reporting period. Leachate is stored in on-site tanks and is hauled off site for disposal. During the current reporting period, all collected landfill gas flow was directed to the flare for destruction.

The Project achieves a net reduction in CO₂-equivalent (CO₂e) emissions through the destruction of landfill gas, which would have otherwise been released to the atmosphere. The baseline scenario is defined as the total release of landfill gas to the atmosphere, and was confirmed during the current verification activities and through site visit interviews.

6.2 Eligibility

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

6.2.1 Ownership and Title

Timberline Energy, LLC is the owner of the project, and as such holds title to the associated emission reduction credits. The landfill is owned and operated by Hernando County, and Timberline has exclusive rights to the landfill gas and any emission reduction credits through a landfill gas purchase agreement signed on March 27, 2007. First Environment reviewed the contract in order to confirm Timberline is the owner of the project.

Additionally, First Environment relied on the Attestation of Title completed by Timberline for the current reporting period. The Attestation is on file with CAR and was reviewed to confirm that it was completed correctly.

6.2.2 Project Start Date

First Environment confirmed that the Project meets CAR's start date requirements. The Project start date is October 7, 2008, which was confirmed through review of a daily logbook of landfill gas flow and methane concentration recordings.

The Project is currently within its second crediting period which spans from October 7, 2018 through October 6, 2028.

6.2.3 Additionality

The Project passes both the Performance Standard Test and the Legal Requirements Test, as described below.

6.2.3.1 Performance Standard Test

The Project consists of the installation of a landfill gas collection and control system and therefore exceeds the performance standard defined by the CAR Protocol, specifically Scenario 1 from the list provided in Section 3.4.1 of the CAR Protocol, because landfill gas had never been collected or destroyed prior to the Project. It was also confirmed at the site visit that the landfill is not a bioreactor.

6.2.3.2 Limits on Credit Stacking

The project is not claiming any other credits or incentives for methane destruction activities and does not upgrade landfill gas into high-Btu fuel. Therefore, there is no stacking of credits relevant to Project activity during the current reporting period.

6.2.3.3 Legal Requirements Test

The landfill has a permitted capacity above the 2.5 million cubic meter threshold that triggers New Source Performance Standard (NSPS) requirements. As such, the landfill is required to conduct Tier II testing to determine non-methane organic compound (NMOC) emissions. The most recent Tier II testing event occurred on August 9, 2023. The most recent annual NMOC emissions rate report was submitted to the U.S. EPA on August 21, 2023, and the associated report identifies a NMOC emission rate of 11.16 Mg/year for 2024 and 11.62 Mg/year for 2025. These NMOC results are below the 34 Mg/yr. threshold established by the NSPS regulation (40CFR62, Subpart OOO). First Environment also confirmed, through interviews with project personnel, that no additional state or local requirements mandate the active LFG collection and control system. This cursory review of permits, laws, and regulations indicated the voluntary nature of the Project.

Additionally, First Environment relied on the Attestation of Voluntary Implementation completed by Timberline for the current reporting period. The Attestation is on file with CAR and was reviewed to confirm that it was completed correctly.

6.2.4 Regulatory Compliance

First Environment reviewed the landfill's current permits and exemptions including a NPDES exemption, Title V permit, Florida Department of Environmental Protection semi-annual report and generated a compliance report on January 15, 2026 using the Environmental Protection Agency's (EPA) Enforcement and Compliance History Online

(ECHO) database, as well as conducted interviews with site personnel to determine regulatory compliance.

First Environment reviewed EPA ECHO records for the Hernando County Northwest Landfill. The landfill showed Clean Air Act (CAA) violations dated 04/01/2025 and 04/09/2025. These issues stemmed from an administrative error involving the Florida Department of Environmental Protection (FL DEP) annual statement of compliance. Initially, the 2024 DEP Annual Statement of Compliance indicated that the engine was out of compliance due to the untimely submittal of required monitoring reports. However, the Statement of Compliance was re-submitted reclassifying the issue from a non-compliance to a deviation. This matter pertains to the landfill gas engine, which remained out of commission for the entire reporting period. There was no other evidence of noncompliance identified during the reporting period. Because this issue is administrative in nature and is related to a destruction device that was not in use during the current reporting period, First Environment concluded that it does not impact crediting during the current verification period.

Additionally, First Environment relied on the Attestation of Regulatory Compliance completed by Timberline for the current reporting period. The Attestation is on file with CAR and was reviewed to confirm that it was completed correctly.

6.3 Project Performance Against CAR Protocol and Project Management System

The Project was implemented in conformity with the CAR Protocol. Timberline and Archaea developed and implemented a Monitoring Plan to track relevant project parameters and data sources. The Monitoring Plan, including the Project Diagram, was reviewed to determine compliance with the protocol requirements. Based on observations made during the site visit and review of relevant project documentation, First Environment found the Monitoring Plan and Project Diagram to meet the requirements set forth by the CAR Protocol and the Project to be implemented in accordance with the Monitoring Plan.

Additionally, First Environment confirmed during the course of verification activities and through site visit interviews that relevant individuals are properly trained to implement the Monitoring Plan.

Lastly, First Environment confirmed all CAR project forms including the Environmental Social Safeguards Assessment Form, the SDG Reporting Tool, and Project Data Report were filled out correctly.

6.3.1 Project Monitoring

The Project's monitoring conforms to the requirements of the CAR Protocol, as discussed below.

Landfill gas flow is measured continuously by a Thermal Instruments 62-9/9500P mass flow meter. Data are transmitted to a Honeywell datalogger that electronically records and archives all flow data. The flow meter standardizes flow readings to a pressure of one atmosphere and a temperature of 60°F.

Methane concentration of the landfill gas is measured continuously by a Siemens Ultramat 23. Data are measured on a 4-20mA scale and transmitted to a Yokogawa data logger that processes the readings and converts the values into BTUs (LHV) using a linear scaling measurement. Data is then converted back into methane concentration values for the emission reduction calculations.

Both gas flow rates and methane concentration are measured on the same relative moisture basis.

Flare temperature is continuously monitored by a thermocouple and recorded by the Honeywell data logger.

Table 1 summarizes the Project monitoring system parameters and monitoring equipment utilized by the Project.

TABLE 1: Monitoring Equipment				
Parameter	Monitoring Equipment	Frequency of Measurement	Frequency of Recording	Recording Device
Landfill gas flow	Thermal Instruments 62-9/9500P mass flow meter	Continuous	Every minute	Honeywell Data Logger
Methane Concentration	Siemens Ultramat 23	Continuous	Every minute	Yokogawa Data Logger
Flare Operation	Thermocouple	Continuous	Every minute	Honeywell Data Logger

6.3.2 Instrument Quality Assurance/Quality Control

Timberline's instrument quality assurance/quality control (QA/QC) plan for the Project's monitoring equipment complies with CAR's requirements.

The Project used two Thermal Instruments flow meters throughout the reporting period. The flow meter with S/N 2009364-1 was inspected and cleaned at least every six months by landfill personnel with activities and results documented and calibrated according to manufacturer recommendations, which require calibration every 18 months. In addition, this flow meter was factory calibrated within two months of the end of the reporting period, thus fulfilling the field check requirement. The calibration that occurred on October 20, 2025 found a greater than 5% as found drift at flow rates of 608.16 scfm or higher. The meter was successfully calibrated and all as left conditions were well within the allowable five percent threshold. No drift adjustment was made because it was demonstrated that the maximum flow rate at the landfill during operable hours does not exceed 380 scfm throughout the entire reporting period. Therefore, it can be confirmed that the flow meter was operating accurately during the reporting period.

A second flow meter with S/N 2020112 was in use during the reporting period for less than 60 days, and therefore, the protocol's QA/QC procedures do not apply. However, it was confirmed that this meter was manufacturer calibrated prior to installation.

The Project used two Siemens Ultramat 23 gas analyzers to measure methane concentration of the landfill gas during the reporting period. The analyzer with S/N N1-A9-371 was inspected and cleaned at least every six months by landfill personnel with activities and results documented. The manufacturer recommends a field check for calibration accuracy at least once every twelve months. The analyzer was in use past the manufacturers annual calibration check guidance from the period of October 2 through October 6, 2025. As a result, no emission reductions were claimed during this period. The gas analyzer was subsequently checked for calibration accuracy and calibrated shortly after and within two months of the end of the reporting period. The calibration report indicated the analyzer was underreporting outside of the five percent threshold. Because the analyzer was underreporting, no adjustments to methane concentration were required. The manufacturer does not require calibration at a specific interval and therefore the Protocol five-year default applies.

A second gas analyzer with S/N N1-C4-245 was in use during the reporting period for less than 60 days, and therefore, the protocol's QA/QC procedures do not apply. However, it was confirmed that this meter was manufacturer calibrated prior to installation.

The flow meters and gas analyzers were calibrated to a range of conditions corresponding to the range of conditions as expected at the landfill.

Table 2 shows the dates during the current reporting period when instrument QA/QC was performed.

TABLE 2: Instrument QA/QC				
Monitoring Equipment	Dates Used	Calibration	Field Checked	Inspected/Cleaned
TI 62-9/9500P Flow Meter S/N: 2009364-1	10/7/2024 – 10/3/2025	5/28/2024 10/20/2025	10/20/2025	3/10/2025 6/20/2025 10/6/2025
TI 62-9/9500P Flow Meter S/N: 2020112	10/3/2025 – 10/6/2025*	10/3/2024	N/A	N/A
Siemens Ultramat 23 S/N: N1-C4-245	10/7/2024 – 10/12/2024*	9/18/2024	N/A	N/A
Siemens Ultramat 23 S/N: N1-A9-371	10/12/2024 – 10/6/2025	10/1/2024 10/9/2025	10/9/2025	3/10/2025 6/20/2025 10/6/2025

* Meter(s) were in use for less than sixty days during the reporting period.

6.3.3 Project Emissions

Project emissions sources and the associated monitoring methodology are summarized in Table 3.

TABLE 3: Project Emissions	
Project Emissions Source	Monitoring
Consumption of Purchased Electricity	Monthly electric utility invoices
Propane, gasoline, and diesel consumption	Fuel logs

6.4 Emissions Reduction Calculation Assessment

The emission reduction calculations were reviewed to ensure accuracy in the formulas used and the raw data used as inputs. The formulas were tested to ensure consistency with the calculation methodology described in the CAR Protocol.

Total landfill gas flow in a given interval was computed by multiplying the flow rate by the length of the interval. Because the flow meter automatically corrected the flow to 60°F and one atmosphere of pressure, no temperature and pressure correction was required. Project data recorded when flare temperature was below 500°F were excluded from emissions reduction calculations. The total volume of methane destroyed by the Project was computed in daily intervals by multiplying the daily landfill gas flow by the daily average of methane concentration measurements and converted to a mass flow using the density of methane at 60°F and one atmosphere of pressure. The total quantity of methane destroyed by the Project is aggregated annually, then summed over the reporting period to obtain the total baseline emissions.

Project emissions were calculated by multiplying activity data by an appropriate emission factor. Project emissions sources consisted of purchased electricity to power Project equipment, stationary combustion of propane for the flare's pilot light, gasoline for a 4-wheel buggy, and diesel for a forklift. The total emission reductions were determined by subtracting the project emissions from the baseline emissions.

There were no instances of data substitution throughout the entire reporting period.

No sources of leakage emissions are relevant under the Landfill Protocol.

Table 4 summarizes the input parameters used in the emission reduction calculations.

TABLE 4: Input parameters		
Input Parameter	Name	Description/ Value
LFG _{i,t}	Total quantity of LFG	Summed daily from metered data, internally corrected to 60°F and one atmosphere of pressure.
PR _{CH₄,t}	Methane content	Averaged daily from continuous readings.

TABLE 4: Input parameters

Input Parameter	Name	Description/ Value
DE _i	Default destruction efficiency	96% - open flare
OX	Oxidation Factor	10%
DF	Discount Factor	0% for use of continuous measurements of methane concentration
Flare Temperature Cut-off	Metered data below corresponding temperature cut-off are excluded from calculations	500°F (Flare)
EF _{FF}	Propane emission factor	5.721 kg CO ₂ /gallon
EF _{FF}	Diesel emission factor	10.18 kg CO ₂ /gallon
EF _{FF}	Gasoline emission factor	8.78 kg CO ₂ /gallon
EF _{EL}	Purchased electricity emission factor	784.80 lb. CO ₂ /MWh (FRCC Region)
GWP _{CH₄}	Global Warming Potential of Methane	28 (IPCC 5 th Assessment Report)

Copies of the raw data used in the calculations, including flow data and methane concentration data, 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 verification period were reviewed. First Environment performed recalculations of emission reductions for the entire reporting period to assess whether they were free of material misstatement. First Environment found the emission reduction calculations to be free of material misstatement.

Table 5 below contains a detailed comparison of Timberline’s reported emission reductions, and First Environment’s recalculation based on the data and documentation reviewed during the verification process.

TABLE 5: Results of Data Checks Conducted and GHG Assertion Comparison

Timberline’s emission reduction assertion (tCO ₂ e)	First Environment’s estimated emission reduction assertion (tCO ₂ e)	Applicable Threshold
17,531	17,533	5%
$\%Error = abs\left(\frac{Stated\ reductions - Verified\ reductions}{Verified\ reductions}\right) \times 100$		-0.01%

6.5 Approved Variance or Deviations

N/A – No variances were requested or needed during the current reporting period.

7 Verification Conclusion

Based on the historical evidence collected and the assessments performed, First Environment concludes that the Project's GHG emissions reductions achieved through the collection and combustion of landfill gas for the period October 7, 2024 through October 6, 2025 can be considered with a reasonable level of assurance:

- In conformance with the verification criteria
- Without material discrepancy

Verified results show:

October 7 to December 31, 2024	Total
Baseline Emissions (tCO ₂ e)	4,798
Project Emissions (tCO ₂ e)	9
Emissions Reductions (tCO ₂ e)	4,789

January 1 to October 6, 2025	Total
Baseline Emissions (tCO ₂ e)	12,766
Project Emissions (tCO ₂ e)	24
Emissions Reductions (tCO ₂ e)	12,742

8 Lead Verifier Signature



Jeff Daley
Senior Associate

9 Senior Internal Reviewer Signature



Michael Carim
Senior Associate