

Verification Report for

3Degrees Group, Inc.,

South Kent Landfill Gas to Energy Project
CAR443

Reporting Period

01 March 2024 to 28 February 2025

02 February, 2026

Report Prepared for

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Summary

The South Kent Landfill is in Byron Center, Michigan. The "The South Kent Landfill Gas to Energy Project (the Project) consisted of a landfill gas collection and conveyance system which routes landfill gas to either an electrical generation facility operated by Energy Developments Ltd or to a single open flare.

The baseline scenario consisted of CH₄ emissions to the atmosphere as there were no pre-project destruction devices at this site.

The collected landfill gas is destroyed in identical Caterpillar model G3520C internal combustion engines to generate electricity and a single open flare that is used as a back-up destruction device.

The current (second) crediting period began on 10 July 2018 and extends to 09 July 2028. OmnexFuturepast has concluded that the reporting period verified in this report (01 March 2024 to 28 February 2025) is within the second crediting period of the Project

This verification was undertaken using the CAR U.S. Landfill Protocol, v 6.0 (June 2022) During this verification assessment, OmnexFuturepast developed findings which included Clarification Requests (CR's) and Non-Conformities (NC's). These have been adequately responded to, resulting in their closure.

On the basis of the information provided and the analyses completed, OmnexFuturepast was able to reach a decision on the emission reductions reported by the Project Developer to the Reserve. OmnexFuturepast verified the adequacy of the information provided in the Project Monitoring Plan and the Project Data Report (PDR) confirming that this document meets the requirements of the Reserve standards.

Furthermore, OmnexFuturepast was able to reach a positive opinion on the claimed emission reductions and removals presented on the Reserve website by the project. Thus, OmnexFuturepast has verified 199,848 metric tonnes CO₂e reductions from South Kent Landfill Gas to Energy Project for the reporting period of 01 March 2024 to 28 February 2025.

1. Introduction

1.1 Objective

The objective of this verification audit was to:

1) Verification of the South Kent Landfill Gas to Energy Project (CAR443) consisting of three engines and one flare for this reporting period.

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2) To provide a conclusion about the accuracy of the project's Greenhouse Gas (GHG) statement and the conformity of the statement with criteria.

1.2 Scope

The scope of the verification includes the continued eligibility of the project, the volume of landfill gas collected at the landfill site and combusted in three lean-burn engines to generate power, the calculation of project emissions, and confirmation of the fair statement of emission reductions. The physical infrastructure, activities and/or technologies of the project includes a landfill gas collection and control system and the destruction of methane (CH₄) in an open flare. It also includes monitoring equipment such as a landfill gas flow meter, gas analyzer, and data recording equipment. The temporal scope is 1 March 2024 through 28 February 2025.

1.3 Criteria

The project was developed to the following criteria:

- The Reserve's U.S. Landfill Protocol, v6 (June 8, 2022)
- Errata and Clarifications for U.S. Landfill Project Protocol Version 6.0 (April 13, 2023)
- The Reserve's Offset Program Manual, v9.2, (April 2024)
- The Reserve's policy memo "Use of Global Warming Potential Values for all Offset Protocols (July 2022)

OmnexFuturepast performed its verification services in accordance with:

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

1.4 Materiality

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 Statement 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.

Per requirements, projects registering >100,000 CRTs over a 12-month period, this project reports > 100,000 MT CO₂e) which achieved a >99% level of accuracy (<1% error) relative to the verification body's calculated emission reductions.

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1.5 Level of Assurance

This verification engagement was performed at the reasonable level of assurance as required by CAR.

2. Verification Approach

2.1 Team Appointment and Conflict of Interest (COI) Review

This verification was performed by Mark Lutz, Lead Verifier for OmnexFuturepast. A COI was submitted to the Climate Action Reserve and approved on 22 September 2025.

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 and OmnexFuturepast's client, a verification plan and an evidence-gathering plan were developed for this engagement.

2.4 Verification Activities

OmnexFuturepast initiated verification activities on 21 October 2025 with a "kick-off" phone call to 3Degrees Group, Inc (the owners of the project credits.) This is the 1st verification of this project for OmnexFuturepast. As such, per the Climate Action Reserve's Verification Manual, a site visit was required.

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 Project emission reductions, and quantification of baseline and project emission reductions at the South Kent County Landfill site with Project personnel;

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- Review of the control environment, information management systems and monitoring plans at offices and facilities operated by the project;
- Review of the regulatory compliance status of this project per the U.S. Landfill Project Protocol, Version 6.0.
- Review of the system for monitoring of the flow and methane concentration of collected LFG, monitoring equipment inspection, calibration and operation at the landfill gas Project site;
- 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

The Project consists of a landfill gas collection and conveyance system (operated by Energy Developments Ltd.) which routes landfill gas to either an electrical generation facility or to an open flare. The South Kent Landfill Gas to Energy Project is located at the South Kent County Landfill in Byron Center, Michigan where landfill gas is destroyed in 3 identical Caterpillar model G3520C internal combustion engines to generate electricity and using a single flare as a back-up.

Landfill gas is pulled by a blower and passed through a knockout vessel to remove moisture prior to passing through 1) a flow meter and methane analyzer to the engines or 2) through a flow meter to the open flare with a portable analyzer used to measure methane content. Most of the gas was destroyed through the engines with approximately 25% destroyed by the flare.

The project activity began in July 2008 with the voluntary installation of a gas collection system with an open flare, authorized under the new source review permit exemption in Michigan Air Pollution Control Rule 285 (2) (aa). The landfill gas collection system was initiated with 24 wells and 2 horizontal connectors followed by the installation of two electricity generation engines in April 2009. A third engine began operation in February 2024. During this time period, the gas collection was expanded with the total number of active wells currently at a total of 66

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gas wells and 17 horizontal collectors. No pre-project destruction of methane occurred at the site. The landfill does not re-circulate leachate back into the landfill and is not considered a Bioreactor as defined by U.S. EPA.

3.2 Eligibility

Project Definition. The Project was eligible because the project met the requirements of the Reserve's U.S. Landfill Project Protocol, v. 6: *"The GHG reduction project is defined as the collection of methane gas from one or more specified cells at an eligible landfill, and the destruction of such methane gas in one or more eligible destruction devices."* Details are provided in "3.1 Project Description" immediately above.

Location. The project is a U.S. based landfill located in the Byron Center, Michigan, USA and therefore meets this eligibility requirement. OmnexFuturepast confirmed the location through a site visit on 05 November 2025.

Project Start Date. The start date is defined as the date at which a qualifying destruction device as the date that methane gas was first continuously destroyed in a qualifying destruction device, regardless of whether sufficient monitoring data is available to report reductions.

OmnexFuturepast verified the validity of the project start date of 10 July 2008. The project was listed with CAR on 01 May 2009. OmnexFuturepast reviewed various documents to support the evidence of construction of the landfill gas project such as the Title V permit, the engine installation permit, and initial data logger reports.

OmnexFuturepast has also concluded that these documents supported the project start date listed on the Reserve Website and the Project therefore meets the start date eligibility criteria of the Climate Action Reserve U.S. Landfill Protocol.

Crediting Period. The Project is currently within its second crediting period. The second credit period started on 10 July 2018 and extends to 09 July 2028. OmnexFuturepast has concluded that the reporting period verified in this report was within the currently eligible crediting period for this Project. The current reporting period of 01 March 2024 to 28 February 2025 is within this current project crediting period.

Credit Stacking. OmnexFuturepast conducted an interview with 3Degrees Group, Inc. and with Kent Landfill project management and verified that this project has not sought or received any other mitigation credits for the purpose of offsetting the environmental impacts of this landfill.

3.3 Additionality

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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, or local regulations, or other legally binding mandates. A regulatory review of the project and the landfill were conducted by the verification team. OmnexFuturepast reviewed the Solid Waste Permit and the Title V permits from the Michigan Department of Natural Resources and Environmental (“MDNRE”) and found no evidence of legal requirements to collect and destroy methane at the project landfills nor any other evidence of laws, statutes, regulations, court orders, environmental mitigation agreements, permitting conditions, or other legally binding mandates requiring the destruction of landfill gas.

OmnexFuturepast notes that 3Degrees has also developed a procedure in the monitoring plan to ascertain and demonstrate that the project always passes the legal requirement test.

The New Source Performance Standard (NSPS) for MSW Landfills requires landfills that began receiving waste after 30 May 30 1991 with a design capacity greater than 2.5 million megagrams (Mg) to control emissions of non-methane organic compounds (NMOC) when the estimated NMOC emissions exceed 34 Mg per year. If a landfill exceeds the 34 Mg per year threshold, then the landfill has 30 months to install a landfill gas capture system. The landfill is subject to the New Source Performance Standards (NSPS) for MSW Landfills under 40 CFR 60 Subpart XXX and conducts Tier II testing. The latest Tier II testing was performed 02 October 2024 and is considered valid for a total of five years before additional sampling is required. For this five year time span (until 2029) the testing indicated a maximum 20.4 NMOC which is well under the 34 Mg threshold.

Lastly, OmnexFuturepast reviewed the Attestation of Voluntary Implementation, signed on 11 July 2025 by an eligible signatory to attest for the Project. 3Degrees Group, Inc. has affirmed that the project was established and implemented voluntarily and continues to operate as such. Based on this evidence, OmnexFuturepast concludes the Project passes the legal requirements test.

Regulatory Requirement

OmnexFuturepast reviewed the EPA Enforcement & Compliance History Online database (“ECHO”), the solid waste inspection reports from the Michigan Department of Natural Resources and Environmental (MDNRE), and the semi-annual Title V Compliance Certification Forms along with stack testing reports for the engines.

The ECHO webpage for the South Kent Landfill noted a Clean Water Act violation due to a “Clean Water Act Discharge Monitoring Report” from June 2024. The Department of Environment, Great Lakes and Energy (EGLE), received a report regarding an unauthorized discharge of incinerator ash monofil leachate to the ground and surface waters of the state at the South Kent Landfill facility. The report mentions leachate and surface water effluent discharge levels were above the permitted limits.

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The landfill communicated their corrective actions and will be ongoing until the pollutant concentration levels are found to be under the permitted discharge limits.

The ECHO webpage also reflects a historical violation from 2012. While the EPA does not consider the violation resolved, Michigan Department of Environmental Quality considers the violation resolved upon entry into a Consent Order as of June 2013.

Per the CAR Program Manual Section 2.4.6, “*a violation is considered to be caused by a project or project activities if it can be reasonably argued that the violation would not have occurred in the absence of the project activities.*” Because these violations were independent of project activities and would still have occurred in the absence of the project activity, OmnexFuturepast confirmed that this violation was not a result of the project activity, and was not applicable to this reporting period.

OmnexFuturepast also confirmed the Project's monitoring plan contained procedures for maintaining and monitoring regulatory compliance and that the procedures were being properly followed.

And finally, OmnexFuturepast reviewed the Attestation of Regulatory Compliance 11 July 2025 by an eligible signatory to attest for the Project affirming the project's compliance status throughout the project reporting period.

Based on this review, OmnexFuturepast has concluded that the Project met the Regulatory Compliance requirements of the Reserve's U.S. Landfill Protocol, v6.

Performance Standard Test.

For the Performance Standard test, a project developer may meet eligibility under four possible performance threshold scenarios. The following scenario applies to South Kent Landfill Gas to Energy Project: *Installation of a landfill gas collection system and a new qualifying destruction device at an eligible landfill where landfill gas has never been collected and destroyed prior to the project start date.*

OmnexFuturepast verified the project was not previously collecting and destroying any landfill gas in a qualifying destruction device prior to the project start date. OmnexFuturepast verified this through interviews with project personnel and a review of historic documentation that there was no evidence of pre-existing destruction devices. Therefore, OmnexFuturepast concluded the project proponent meets the performance standard.

Ownership

Kent County Department of Public Works is the owner of the landfill. Ownership was confirmed through a review of various regulatory permits issued from the Michigan Department of Natural

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Resources and Environment (“MDNRE”) as well as review of the legal property descriptions. These documents clearly indicate that the landfill and gas collection wells are owned and operated by Kent County Department of Public Works and that the gas collection plant and associated destruction devices are owned and operated by Energy Development, Inc. (previously called “Granger Electric”).

Omnex reviewed an agreement (dated 17 August, 2021: “Agreement.3D Kent VERPA Agreement_redacted.pdf”) between 3Degrees Group, Inc. and the Kent County Department of Public Works (owners of the landfill) where Kent County agrees that 3Degrees Group, Inc. manages the Project registration, performs certain project management activities and has the right to purchase and sell the emission reduction credits.

OmnexFuturepast also reviewed the Attestation of Title dated 11 July 2025 concerning ownership of landfill gas emission reduction credits for the reporting period.

From this evidence, OmnexFuturepast has concluded that based on this review, 3Degrees Group Inc. holds the legal title and exclusive ownership rights of the emission reductions associated with this project.

3.4 Project Boundaries and Emission Sources

Sources, Sinks and Reservoirs.

The GHG sources, sinks, and reservoirs associated with the baseline scenario are:

- CH₄ Emissions from waste breakdown in the landfill.

The GHG sources, sinks, and reservoirs associated with the project are:

- CH₄ Emissions from waste breakdown in landfill.
- CO₂ Emissions from Gas Collection system in the project activities.
- CH₄ Emissions calculated in reference to flare destruction efficiency.
- CH₄ Emissions from project LFG Electricity Generation calculated in reference to destruction efficiency of the engine generation sets.

The gases reviewed include CO₂ and CH₄. All gases are converted to CO₂ equivalents. Project emissions were accounted for in accordance with section 5.2 of the Protocol (v6.)

3.5 Performance Against Project Protocol/Methodology

Monitoring and Operations Plan. Per the U.S. Landfill Protocol requirements, 3Degrees Group Inc. provided a monitoring plan for the project (Ref: South Kent County CAR Monitoring Plan 2025_12.pdf) This document addressed frequency of data acquisition, flow and methane concentration monitoring, facility and data management systems, QA/QC provisions of

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monitoring instrumentation, roles of individuals responsible for monitoring activities, a project diagram, a record keeping plan and describes how relevant parameters required by the U.S. Landfill Protocol are to be collected and reported.

Project Monitoring. The primary data gathered for the project is landfill gas flow, pressure, flare temperature, methane content of the landfill gas and kWh generation. The gas from the wellheads was routed via a main header line either to the engine facility or the flare skid. The landfill gas was pulled by a blower and passed through a knockout vessel to remove moisture prior to passing through the flow meters in route to the either the engines or the open flare. The positions of the flow meters were observed to be adequate to allow for laminar flow. Landfill gas was predominately destroyed in the engines. OmnexFuturepast noted during the site visit that the project meets the requirements of the protocol where all devices are equipped with automatic shutoff valves when nonoperational and the remaining devices all have the capacity to destroy the maximum gas flow recorded during the reporting period.

As part of this landfill's additional capacity, the flare was used as a back-up during this reporting period and accounted for approximately 25% of total methane destroyed.

Flowmeter (Engines): Landfill gas flow to the engines is monitored continuously by a Veris Verabar differential pressure meter, temperature meter and a Yokogawa YEWFO mass flow transmitter meter. The mass flow transmitter device was configured to measure flow at 70 deg F and 1 ATM and the data was adjusted by the project developer to the correct 60 deg F in the emission calculations per Equation 5.2 to meet the Protocol requirements.

There is no factory calibration or cleaning and inspection schedule suggestion by the manufacturer. The Project Developer, therefore, set a calibration schedule of at least once every 5 years per protocol requirements. The instrument was field checked or calibrated by a third party annually and cleaned and inspected on a periodic basis with calibration activities performed with the "as found/as left" conditions of the equipment documented.

Flowmeter (Flare): Landfill gas flow to the flare skid is measured by a Fluid Components Intl (FCI) Flow Meter ST-98 at the flare inlet which monitors flow prior to the flare. The manufacturer suggests calibration of the instrument every eighteen months and provides no recommendation for cleaning and inspections. The instrument was calibrated annually with cleaning and inspections conducted on a monthly basis. The flow meter was configured to measure flow at 70 deg F and 1 ATM and the data was adjusted by the project developer to the correct 60 deg F in the emission calculations per Equation 5.2 to meet the Protocol requirements.

Based on the review of the calibration documentation and the site visit, it was determined that the calibration activities (including cleaning and inspection) associated with both flowmeters were

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completed within two months of the reporting period by a certified third party, completed annually (exceeding the manufacturer's requirements) and in conformance with the Protocol requirements.

Analyzers: The methane concentrations to the engines were measured continuously by a Siemens Ultramat 23 infrared gas analyzer. The manufacturer suggests calibration internally every six to twelve months, depending on ambient conditions but provided no suggested schedule for cleaning and inspection. The project monitoring plan states a calibration with a known calibration gas should be performed at least annually with factory calibration occurring every five (5) years. The instruments were auto calibrated by a third party within two months of the end of the reporting period and noted to be within $\pm 5\%$ tolerance prescribed by the U.S. Landfill Protocol.

Methane concentrations to the flare were measured on a weekly basis using an Envision handheld portable methane analyzer. The operator's manual recommends that the gas analyzer should be inspected /factory calibrated once per year. The analyzer was calibrated annually as required by the protocol and by the manufacturer. There is no requirement for cleaning and inspection, but the analyzer was observed to be regularly cleaned / inspected by project staff through a review of records.

Calibration Evidence			
Instrument	Calibrations	Cleaning / Inspections	Notes
Flow Meter- Flare (FCI-ST98) sn#292819 replaced by: Flow Meter- Flare (FCI-ST98) sn#743538 (Installed 3/01/2024)	Mfg suggests calibration every 18 months, 4/11/2023 by FCI 02/21/2024 by FCI 3/13/2025 by APTIM	No frequency requirement noted by the Mfg Done monthly by project staff.	Flow Meter- Flare (FCI-ST98) sn#292819 replaced by Flow Meter- Flare (FCI-ST98) sn#743538 on 2/20/2024 Calibrations all within 5% per reqs. A calibration was done within +/- two months of end of reporting period.
Flow Meter- Engine Yokogawa Digital "YEWFLOW" meter DY150 sn#8423B017	No factory calibration schedule recommended by the Mfg. 2/05/2024 by Theka 3/13/2025 by Theka	No frequency requirement by the Mfg. Done periodically by project staff.	Calibrations all within 5% per reqs. A calibration was done within +/- two months of end of reporting period.
Methane Analyzer- Engines Siemens Ultramat 23 (Continuous Dry basis) sn# N1F5477	Mfg suggests calibration internally every 6 to 12 months. Calibrated 02/13/2025 by a certified 3rd party,	No Mfg recommendations for cleaning and inspection Conducted weekly by EDL personnel	Calibrations all within 5% per reqs. Calibrations done within +/- two months of end of reporting period.
Methane Analyzer - Flare Elkins ENV 100 sn# 1003014 Backup: Elkins ENV 200 sn# 1609201 Portable gas analyzers (Weekly- wet basis)	Mfg recommends calibration at least once annually Factory calibrations on 11/21/2023 11/25/2024 4/03/2024	No Mfg recommendations for cleaning and inspection Cleaning and calibration logs noted to known gases on a regular schedule more frequently than one year.	Calibration per Manufacturer & Protocol schedule requirements. Calibrations done within +/- two months of end of reporting period.

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Project Emissions. Project emissions included emissions related to electricity used to run and monitor the landfill gas collection system. There was fossil fuel used for this project. Monthly bills connected to both the flare and the engines were used to quantify electricity and propane use. Utility records were sent to 3Degrees Group, Inc.

OmnexFuturepast verified the consumption values were appropriate through review of invoices and internal data management and ensured that the calculations were performed per the Protocol requirements.

3.6 Project Management System

Management System. OmnexFuturepast verified the project's management system during the document review stage and the site visit. The review of the project's greenhouse gas management systems was detailed with the project proponent. In particular, OmnexFuturepast reviewed the following management system elements:

- Definition and maintenance of an appropriate control environment by project management and personnel;
- Training and competence of project managers and operating personnel, including contractors;
- Identification and management of legal requirements related to the U.S. Landfill Protocol V6.0;
- Identification and maintenance of records required by the project;
- Flare and engines-related equipment, flow meter equipment and methane analyzer specifications;
- Quantification methods and calculations of project emissions;
- Checking and corrective action mechanisms.

3.7 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, a Project diagram, the signed Attestation of Title form, the signed Attestation of Regulatory Compliance form, and the signed Attestation of Voluntary Implementation form, the Environmental and Social Safeguards Assessment Form, and the Reserve's SDG reporting tool. (See the complete list in the Appendix of this report.)

Calculation of GHG Emission Reductions

OmnexFuturepast verified the accuracy of baseline emission calculations and emission reductions by comparing the output of the project's ER calculation workbook to raw logged data from the 01 March 2024 to 28 February 2025 reporting period. OmnexFuturepast also verified that the project had correctly computed project emissions during the project reporting period.

The following equations in section 5 of the U.S. Landfill Protocol v6.0 were relevant to this project:

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- 5.1 for the calculation of emission reductions.
- 5.2 for adjustment of pressure and temperature
- 5.3 for the calculation of baseline emissions
- 5.4 for the calculation of total methane emissions destroyed
- 5.9 for the calculation of total project emissions
- 5.11 for the calculation of project emissions from electricity use

The following factors used in the equations and relevant to this project:

Adjustment for Landfill Gas Flow Metering Equipment for Temperature and Pressure

OmnexFuturepast confirmed gas flows for both flow meters were adjusted to 60 deg and 1 ATM in subsequent calculation per the requirements of the U.S Landfill Protocol, v6.

Default Methane Destruction Efficiency for Device (Dei)

OmnexFuturepast confirmed the project applied a 0.96 destruction efficiency for the open flare and a 0.952 destruction efficiency for the Lean-burn Internal Combustion Engines. This value was based on the most conservative value of a destruction efficiency testing conducted on 27 February 2024 and applied for this reporting period.

Factor for The Oxidation of Methane by Soil Bacteria (OX)

The Project does not incorporate a synthetic liner in its cover system; therefore a 10% methane soil oxidation factor was applied to the baseline scenario and pre-project scenario.

Discount Factor to Account for Uncertainties Associated with the Project Monitoring Equipment (DF)

As per the methodology, DF equals to 10% if not using a continuous methane monitor. OmnexFuturepast verified that methane measurement readings were continuous for the in-line methane analyzer for landfill gas flowing to the engines (no discount factor applicable) and a 10% discount factor applicable to the landfill gas flowing to the flare.

OmnexFuturepast reviewed the project's use of the equations for calculating emission reductions and found that they matched those required by the protocol. South Kent Landfill Gas to Energy Project's emission reductions were quantified without material error.

3.9 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.

3.10 Approved Variances or Deviations

No variances from the Landfill Protocol were sought during this reporting period.

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3.11 Missing Data Procedures

There were no missing data procedures used during this reporting period.

3.12 Zero Credit Reporting Periods

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

4.1 Verification Team Recommendation

Based on the verification activities described above, the verification team has concluded that the South Kent County Landfill Gas Collection Project's emission reductions were fairly quantified and without material error in this reporting period, and has achieved the following emission reductions:

Reductions during the Crediting Period 2024	Stated 2024 Metric tons CO ₂ -e Reductions	Verified 2024 Metric tons CO ₂ -e Reductions
Project baseline	161,180.9	161,122.69
- Project emissions	1.6	1.38
- Project adjustments [Specify discount, if applicable]	0.0	0.0
= Net project emission reductions/removals	161,179.3	161,121.31

Reductions during the Crediting Period 2025	Stated 2025 Metric tons CO ₂ -e Reductions	Verified 2025 Metric tons CO ₂ -e Reductions
Project baseline	38,669.3	38,662.09
- Project emissions	0.2	0.20
- Project adjustments [Specify discount, if applicable]	0.0	0.0
= Net project emission reductions/removals	38,669.1	38,661.89

Total Reductions during the Reporting Period 01 March 2024 to 28 February 2025	Stated Reporting Period Metric tons CO ₂ -e Reductions	Verified Reporting Period Metric tons CO ₂ -e Reductions
Project baseline	199,850.1	199,784.78
- Project emissions	1.8	1.58
- Project adjustments [Specify discount, if applicable]	0.0	0.0
= Net project emission reductions/removals	199,848.0	199,783.20

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The percent error is defined as the following for the whole reporting period (1 March 2024 to 28 February 2025):

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

Stated – Verified = (199,848.0 - 199,783.2) = 64.8

% Error for this project = (64.8/199,848.0) * 100 = 0.032%.

The accuracy level is defined as the following:

$Accuracy = 100\% - 0.032\% = 99.97\%$. The project meets the quantitative materiality threshold of > 99 % accuracy.

4.2 Verification Audit Summary

Project Developer	3Degrees Group, Inc.
Project Location	10300 S Kent Dr SW, Byron Center, MI 49315
Project Type	U.S. Landfill
Project Reporting Period	01 March 2024 to 28 February 2025
Protocol/Methodology	• The Reserve's U.S. Landfill Protocol, v6 (June 8, 2022) • Errata and Clarifications for U.S. Landfill Project Protocol Version 6.0 (April 13, 2023)
Emissions/Removals Verified	Vintage 2024 metric tons CO ₂ -e: 161,179 Vintage 2025 metric tons CO ₂ -e: 38,669
Verification Conclusion	Based upon the verification activities described above, OmnexFuturepast has concluded with a reasonable level of assurance that South Kent County Landfill Gas Collection Project's emissions are, in all material respects, fairly stated.
Lead Verifier	 Mark Lutz, February 2, 2026

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Independent Reviewer	 Tina Sentner, February 2, 2026
<i>This verification statement is valid when signed and dated by a OmnexFuturepast independent reviewer.</i>	

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Appendix: Documents Reviewed

- Monitoring report
- Project Data Report
- Project diagram – if not uploaded into the CAR portal
- Signed Attestation of Title form
- Signed Attestation of Voluntary Implementation form
- Signed Attestation of Regulatory Compliance form
- Files showing the calculation, methodologies and formula applied for the estimation of the emission reductions (this should include records of LFG flow data, gas stream gases concentration, temperature of the flare, etc.);
- Collection and control device information (commissioning certificates, installation dates, equipment list, etc.);
- LFG flow meter information (most recent calibration certificate, model number, serial number, manufacturer's calibration procedures);
- Gas analyzer information (most recent calibration certificate, model number, serial number, manufacturer's calibration procedures);
- Temperature meters information;
- Destruction device information: Owner Equipment manuals, drawings, specifications
- Electricity meters information (most recent calibration certificate, model number, serial number, manufacturer's calibration procedures);
- Proof of start date of the project activity;
- Training records for staff/personnel/contractors;
- Any direct use agreements between project developer and the end user of the landfill gas;
- Fossil Fuel use records such as invoices, inventory records, estimates, etc.
- Electric Utility invoices as pertains to the project.
- Copies of all solid waste, air, water and land use permits. Notices of violations (NOVs), and any administrative or legal consent orders dating back at least 3 years prior to the project start date, and for each subsequent year of project operation;
- Destruction device information such as Owner Equipment manuals, drawings, specifications.
- Assessment and Monitoring of Environmental and Social Impacts complete form
- Project Contributions to the U.N. Sustainable Development Goals (SDGs) completed form