

Verification Report – Davis Landfill Gas Offset Project – CAR473

Layton, Utah

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Prepared for:

Anew Environmental, LLC
840 7 Ave SW #1605
Calgary, AB T2P 3G2

Prepared by:

First Environment, Inc.
10 Park Place, Building 1A,
Suite 504
Butler, New Jersey 07405



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1. Introduction

This report is provided to the Project Developer, Anew Environmental, LLC (Anew) as a deliverable of the Climate Action Reserve (CAR) project verification process. This report covers the verification of the Davis Landfill Gas Offset Project – CAR473 (the Project) for the period of January 1, 2025 through December 31, 2025.

Anew 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.

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.
- The data reported are accurate, complete, consistent, transparent, and free of material error or omission.

Verification objectives also included 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	Davis County Landfill, Layton, Utah
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 Periods	January 1, 2025 through December 31, 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 U.S. 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 Level of Assurance
Materiality	- Misstatements greater than one percent of the Project's emission reductions assertion are considered material. - 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
- Verification preparations
- Initial interaction and kickoff meeting with Anew
- Development of the verification and evidence gathering plan
- Execution
- Site visit

- Assessment of raw data and calculations for period under review
- Follow-up interaction with Anew 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 April 30, 2026.

5.2 Audit Team Selection

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 – Maya Wisotzki

Verifier – Jeff Daley

Senior Internal Reviewer – Jay Wintergreen

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 May 7, 2026 with Anew. The meeting focused on confirming the scope, schedule, and data required for verification.

5.5 Development of the Verification and Evidence-Gathering Plan

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. Anew 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 Evidence Gathering Activities

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

Ms. Maya Wisotzki conducted a site visit on June 11, 2026 as part of the verification process. The Project's data management systems and monitoring processes were reviewed, and 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 reported emissions reduction quantities, and to identify whether either contained material or immaterial misstatements.

5.9 Corrective Actions and Supplemental Information

The team issued corrective action and clarification requests during the verification process. Anew provided sufficient responses to all corrective action and clarification 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 Anew, a verification opinion, and a list of findings, all to be submitted to the Climate Action Reserve.

6. Conformance with Verification Criteria

6.1 Project Description

The Davis County Landfill is located in Layton, Utah and is owned and operated by Wasatch Integrated Waste Management District (WIWMD). The landfill has actively received municipal solid waste since 1953.

Prior to this Project, no combustion devices existed on site. The baseline scenario is defined as the installation of a new qualifying destruction device at an eligible landfill where landfill gas has never been collected and destroyed prior to the project start date.

In 2002, WIWMD began construction of the active landfill gas collection system, which includes both vertical and horizontal extraction wells. Under the Project activity, landfill gas is voluntarily collected and routed to two enclosed flares for destruction. In addition, landfill gas was supplied to an engine operated by Nodal Power from March 2023 through the end of February 2025.

6.2 Eligibility

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

6.2.1 Ownership and Title

WIWMD is the owner and operator of the landfill, and Anew serves as the Project Developer, responsible for project registration, verification coordination, and administrative management of the project's emission reductions. Through an Account Holder Project Transfer Form, title to the emission reductions and Project Developer responsibility was transferred from WIWMD to Anew on January 16, 2020. First Environment also reviewed a Landfill Gas Purchase Agreement between WIWMD and Nodal Powers, formally known as Teho Inc., allowing Nodal to use the landfill gas produced from the landfill, while WIWMD retains any credits generated from the project.

First Environment reviewed WIWMD's Title V Operating Permit to confirm that they are the owner and operator of the landfill and landfill gas destruction equipment.

Additionally, First Environment relied on the Attestation of Title completed by Anew 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 January 18, 2002, which was confirmed through review of the certificates of completion and final acceptance of the landfill gas destruction equipment.

The Project is currently within its third crediting period which spans from January 18, 2022 through January 17, 2032.

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 gas has never been either collected or destroyed prior to the Project start date, the Project exceeds the performance standard defined by the CAR Protocol.

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 did not upgrade landfill gas into high-Btu fuel during the current reporting period. 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 of municipal solid waste that triggers New Source Performance Standard (NSPS) requirements. As such, the WIWMD conducted non-methane organic compounds (NMOC) emissions rate calculations dated June 30, 2026. The results of this report show the NMOC emission rate was estimated to be 14.38 megagrams (Mg) per year in 2025, which is below the 34 Mg per year threshold. Therefore, the landfill is not required to operate an active collection system under NSPS requirements.

Additionally, First Environment relied on the Attestation of Voluntary Implementation completed by Anew 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 Title V permit and generated a compliance report from the Environmental Protection Agency's (EPA) Enforcement and Compliance History Online (ECHO) database on July 6, 2026. The ECHO database search did not identify any issues during the current reporting period.

Additionally, First Environment relied on the Attestation of Regulatory Compliance completed by Anew 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 Projects Management System

The Project was implemented in conformity with the CAR Protocol. Anew 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, the monitoring personnel sufficiently competent, and the Project to be implemented in accordance with the Monitoring Plan.

First Environment reviewed the Project Data Report (PDR) to confirm that the form was filled out correctly and the information contained within was accurate. Additionally, First Environment confirmed that the Environmental and Social Safeguards Assessment Form, and Project Contributions to Sustainable Development Goals Reporting Tool have been completed, and the information contained within is reasonable in the context of the Project activity.

6.3.1 Project Monitoring

Landfill gas flow is continuously monitored using three Rosemount mass flow meters and transmitted to an Ignition SCADA system that electronically archives all flow data. Flow data are automatically corrected from ambient conditions to a standard temperature and pressure of 60°F and one atmosphere. The data is exported to Microsoft Excel for review and quantification.

Methane concentration is monitored by two Ecotec continuous gas analyzers, one located before the two enclosed flares and the other located before the Nodal Power engine. Methane concentration data is transmitted to the Ignition SCADA system. The data is exported to Microsoft Excel for review and quantification.

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

Flare temperature is continuously monitored by two thermocouples, one at each flare, and recorded by the Ignition SCADA system. The data is also exported to Microsoft Excel for review and quantification.

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

TABLE 1: Monitoring Equipment				
Parameter	Monitoring Equipment	Frequency of Measurement	Frequency of Recording	Recording Device
Landfill gas flow	Rosemount MultiVariable Mass Flow Transmitters	Continuous	At least every 15 minutes	Ignition SCADA System
Methane Concentration	EcoTec FAU-TDL Continuous Analyzers	Continuous	At least every 15 minutes	Ignition SCADA System
Operation of Flares	Thermocouples	Continuous	At least every 15 minutes	Ignition SCADA System
Operation of Engine	Energy meter	Continuous	At least every 15 minutes	Ignition SCADA System

6.3.2 Instrument Quality Assurance/Quality Control

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

All Rosemount mass flow meters are inspected and cleaned on at least a quarterly basis. The meters are field checked within two months of the end of the reporting period by a third-party technician (Applied Control) with as-found/as-left conditions and a percent drift documented. First Environment reviewed documentation of all field accuracy checks, all of which indicated that the flow meters were operating within the required five percent accuracy range. The manufacturer of the flow meter does not specify exact calibration guidance, therefore the default 5 year period applies. The Project flow meters were last calibrated in 2024 and, therefore, did not require calibration this reporting period.

The EcoTec continuous gas analyzers are inspected and cleaned on a quarterly basis. Per the manufacturer, calibration is required 24 months after being placed into service or 36 months after the previous calibration. The continuous gas analyzer located at the flares were calibrated on 12/19/2024 and again on 1/28/2026. These calibrations satisfy both the

manufacturer's recommended frequency and the CAR Protocol requirement that analyzers be field-checked within two months of the end of the reporting period.

The gas analyzer located at the Nodal Power engine was calibrated on 12/20/2024. To remain within the field check requirement—which must occur at the end of, but no more than two months prior to or after, the end date of the reporting period—credits are only claimed through 2/20/2025. Because the 12/20/2024 calibration occurred within two months of the end date of the engine's operational period, it satisfies the field check requirement (see Table 2 for additional detail). After the engine ended operation, landfill gas was no longer routed to it and it was later removed.

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 when instrument QA/QC was performed.

TABLE 2: Instrument QA/QC				
Monitoring Equipment	Dates of Use	Inspected/Cleaned	Field Accuracy Check	Calibration
Rosemount 3095MA (S/N: 287165) (at Flare 1)	1/1/2025 – 12/31/2025	3/18/2025 6/10/2025 9/16/2025	1/7/2026	12/11/2024 1/7/2026
Rosemount 3051SMV (S/N: 9187) (at Flare 2)	1/1/2025 – 12/31/2025	3/18/2025 6/10/2025 9/16/2025	1/7/2026	12/11/2024 1/7/2026
Rosemount 3051SMV (S/N: 23160) (at Nodal Power engine)	1/1/2025 – 2/20/2025	N/A*	2/24/2025	2/20/2024 2/24/2025
EcoTec FAU-TDL (S/N: 1304) (at Flares 1 and 2)	1/1/2025 – 12/31/2025	3/18/2025 6/10/2025 9/16/2025	1/28/2026	12/19/2024 1/28/2026

TABLE 2: Instrument QA/QC

Monitoring Equipment	Dates of Use	Inspected/Cleaned	Field Accuracy Check	Calibration
EcoTec FAU-TDL (S/N: 1191) (at Nodal Power engine)	1/1/2025 – 2/20/2025	N/A*	12/20/2024	12/20/2024

**No inspection occurred during the operational dates of the engine, consistent with Anew's Monitoring Plan and CAR Protocol*

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	Utility invoices
Propane consumption	Estimated by site operator

6.4 Emission Reductions 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 is computed by multiplying the average landfill gas flow rate in a given interval by the length of the interval. Flow totals are aggregated on a daily basis. Metered gas flow volumes are recorded at standard conditions of one atmosphere of pressure and a temperature of 60°F by Rosemount flow meters. The total volume of methane destroyed by the Project was computed in daily intervals by multiplying the daily gas flow to the destruction devices by the daily average of methane concentration measurements and is 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 summed over the reporting period to obtain the total baseline emissions.

Project emissions were calculated by multiplying activity data by an appropriate emission factor. The total emission reductions were determined by subtracting the project emissions from the baseline emissions. The Davis County Landfill site operator provided an estimated amount of propane consumed during the reporting period.

No data substitution was performed during the current 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	Aggregated daily from metered data, recorded at 60°F and one atmosphere of pressure
$PR_{CH_4,t}$	Methane content	Continuously measured and averaged daily
DE_i	Default destruction efficiency	99.5% (Enclosed Flare); 93.6% (Lean-burn Engine)
OX	Oxidation Factor	10%
Flare Temperature Cut-off	Metered data below corresponding temperature cut-off are excluded from calculations.	500°F
EF_{EL}	Purchased electricity emission factor	262.72 lb CO ₂ /MWh
$EF_{FF, \text{propane}}$	Propane emission factor	5.721 kg CO ₂ /gallon
GWP_{CH_4}	Global Warming Potential of Methane	28 (IPCC 5th Assessment Report)

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

TABLE 5: Results of Data Checks Conducted and GHG Assertion Comparison				
Vintage Year	Anew's emission reduction assertion (tCO ₂ e)	First Environment's estimated emission reduction assertion (tCO ₂ e)	Applicable Threshold	Percent Error
2025	126,378	126,378	1%	<0.01%
$\%Error = abs\left(\frac{Stated\ reductions - Verified\ reductions}{Verified\ reductions}\right) \times 100$				

First Environment found the emission reduction calculations to be free of material misstatement. Immaterial differences remain as a result of decimal truncation, rounding, and/or interpretative differences in data aggregation.

6.5 Approved Variance or Deviations

No variances or deviations were obtained for the Project in this verification period.

7. Verification Results

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 reporting period of January 1, 2025 through December 31, 2025:

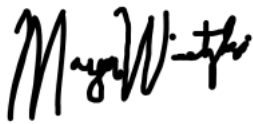
- Can be considered in conformance with the verification criteria,
- Without material discrepancy, and

therefore, have been verified *without qualification* which results in an *Unmodified Opinion*.

Verified results show:

January 1, 2025 to December 31, 2025	Total
Baseline Emissions (tCO ₂ e)	126,423
Project Emissions (tCO ₂ e)	45
Emissions Reductions (tCO ₂ e)	126,378

8. Lead Verifier Signature



Maya Wisotzki
Environmental Specialist

9. Senior Internal Reviewer Signature



Jay Wintergreen
Senior Associate