

LANDFILL GAS PROJECT VERIFICATION REPORT

Verification under the Climate Action Reserve (CAR)

Project CAR517: Anson County Landfill

Reporting Periods:

1 January 2022 to 31 December 2022

Prepared for:

Element Markets Emissions, LLC

02 January 2024



CLIMATE ACTION RESERVE

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Table of Contents

Summary.....	1
Introduction	2
Project Description	2
Verification Team.....	2
Verification Details.....	2
Verification Objectives.....	2
Verification Criteria	3
Level of Assurance	3
Treatment of Materiality	3
Scope	3
Verification Process.....	3
Verification Summary	3
Verification Findings.....	5
Project Eligibility	5
Location	5
Project Start Date	6
Crediting Period.....	6
Additionality	6
Regulatory Compliance.....	7
Ownership	8
The GHG Assessment Boundary	8
Review of Project GHG Management Systems.....	8
Quantitative Review of Carbon Reductions and Removals.....	10
Verification Results	12
Recommendation	14
Appendix A: SCS Certification Mark	15

Summary

This report presents the findings of the verification assessment of the Anson County Landfill (“the Project” or “ACL”) developed by Element Markets Emissions, LLC (“the Project Proponent” or “Element Markets”). This assessment covers the Anson County Landfill’s greenhouse gas emission reductions reported to the Climate Action Reserve (the Reserve or CAR) for the reporting periods of 1 January 2022 to 31 December 2022. The verification was undertaken to evaluate the Project Monitoring Plan (“PDD”) and assess whether the compiled data conforms to the verification criteria.

The evaluation was undertaken using the CAR Landfill Project Protocol, Version 5.0 (April 24, 2019) as well as the verification methodology developed by SCS for carbon offset projects submitted to the Reserve.

In the course of the verification assessment, the SCS verifiers developed findings which included New Information Requests (NIRs), Non-Conformity Reports (NCRs), and Observations (OBSs). All New Information Requests and Non-Conformity Reports have been adequately responded to, resulting in their closure.

On the basis of the information provided and the analyses completed, SCS was able to reach a decision on the emissions reduction reported by the Project Proponent to the Reserve. SCS verified the adequacy of the information provided in the Project Monitoring Plan, confirming that this document meets the requirements of the Reserve standards. Further, SCS was able to reach a positive opinion on the claimed emission reductions and removals presented in the Project Monitoring Plan and on the Reserve website by the Project. Thus, SCS has verified 96,070 metric tonnes of CO₂e reductions and removals from the Anson County Landfill for the reporting period of 1 January 2022 to 31 December 2022.

Introduction

SCS Global Services (SCS) is a global leader in third-party certification, auditing, testing services, and standards. Established as an independent third-party certification firm in 1984, our goal is to recognize the highest levels of performance in environmental protection and social responsibility in the private and public sectors, and to stimulate continuous improvement in sustainable development. In 2012, Scientific Certification Systems, Inc. began doing business as SCS Global Services, communicating its global position with offices and representatives in over 20 countries. SCS is currently accredited to ISO 14065 for GHG Validation and Verification by the ANSI National Accreditation Board (ANAB) and offers carbon offset validation and verification under the Verified Carbon Standard (VCS) and the American Carbon Registry (ACR). SCS also offers carbon offset verification under the Climate Action Reserve (CAR) and the Climate, Community and Biodiversity (CCB) standards.

SCS was commissioned by Element Markets to undertake the annual project verification of the Anson County Landfill. This report covers the reporting period of 1 January 2022 to 31 December 2022 as a project deliverable into the Reserve.

Project Description

The Anson County Landfill (ACL) is a municipal solid waste landfill located in Polkton, NC. The property consists of approximately 134 acres and the design capacity of the landfill is 5.9 million Mg. Final closure of the landfill is estimated to take place in 2050.

ACL collects landfill gas (LFG) from an active landfill gas collection and control system (GCCS) that began operation in 2008. The Project utilizes a network of LFG extraction wells, associated piping and other components to route landfill gas to an open utility flare, where it is destroyed.

SCS confirmed the landfill is not considered a Bioreactor as defined by U.S. EPA.

Waste Connections of North Carolina, Inc. (WCN) is the owner of Landfill and GCCS equipment. The CAR account holder and project developer is Element Markets Emissions, LLC

Verification Team

The SCS verification team consisted of the following individuals:

Lead Verifier: Tina Sentner

Technical Reviewer: Mark Lutz

Verification Details

Verification Objectives

The objective of the verification is to:

- Evaluate conformance with the Landfill 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 and/or removals 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.

Verification Criteria

SCS conducted the verification assessment of the project and project documentation against the following criteria:

- CAR Landfill Project Protocol, Version 5.0 (April 24, 2019)
- Reserve Offset Program Manual (March 12, 2021)
- CAR Policy Memorandum- Use of Global Warming Potential Values For All Offset Protocols, July 13, 2022.

As an ANAB-accredited verification body, SCS conducted the verification to the requirements of:

- CAR Verification Program Manual (February 3, 2021)
- ISO 14064-3: 2019, Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of GHG assertions

Level of Assurance

SCS performed the core verification activities to a **reasonable level** of assurance as required by CAR.

Treatment of Materiality

In consideration of the required level of assurance, the needs of the intended user, and the requirements of the CAR Program, SCS applied a materiality threshold of **3 %** because the total emissions reductions for the 12-month period are greater than 25,000 tCO₂e but less than 100,000 tCO₂e. The data reviewed was considered to meet the principles of accuracy, completeness, transparency, and is free of material error or omission.

Scope

Verification Process

Verification Summary

The verification process consisted of the following:

1. **Project listed with the Climate Action Reserve:**

The Anson County Landfill is listed on the Climate Action Reserve website. The project proponent selected SCS as their verification body.

2. **Conflict of Interest Review.**

A Notification of Verification Activities/Conflict of Interest (NOVA/COI) form was submitted to the Reserve. 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 18 April 2023 prior to the commencement of verification activities.

3. **Introductory Meeting:**

A kick-off meeting was conducted between the verification team and Element Markets on 02 May 2023. The purpose of the kick-off meeting was to review the timeline of audit; confirm verification criteria; determine any changes in the site, sources, GHG management systems or personnel; and to begin gathering information.

4. **Desk Review**

SCS received and reviewed the Project Monitoring Plan (or PDD as referred to by Element Markets), CAR submittals, and supporting documentation to assess initial conformance with the data requirements of the CAR Landfill Project Protocol (LPP). A risk assessment was conducted to identify key factors that impact the reported emission reductions and removals. A Verification Plan was created to focus on the critical elements presenting potential risk for errors with the project.

5. **Site Visit**

Per the Protocol, a site visit must occur during the initial verification and at least once every two reporting period thereafter. There was no site visit conducted during this verification. A site visit was previously conducted by the verification team on 31 May 2022. The reporting period was verified without a site visit as the following requirements were met:

1. A new site visit occurred in conjunction with the verification of the previous reporting period;
2. The current verification is being conducted by the same verification body that conducted the site visit for the previous verification; and
3. There have been no significant changes in data management systems, equipment, or personnel since the previous site visit. As such, SCS was able to conduct the verification to a reasonable level of assurance.

6. **Quantitative Review**

An assessment of the emission reduction calculation inputs and procedures was performed to review the quantitative analyses undertaken by the Project Proponent to convert the raw inventory data into emission reduction estimates.

7. Findings

Throughout the verification, there was an iterative exchange between SCS and the Project Proponent to gather additional information for review and examination. This exchange includes the issuance of Findings — New Information Requests (NIR), Non-Conformity Reports (NCR), and Observations (OBS) — by SCS. The Project Proponent must respond to NIRs and NCRs in order for SCS to render a verification opinion. At this time all Findings have been appropriately addressed by the Project and subsequently closed by SCS.

8. Draft Report and Statement

This step in the verification process includes a final review of the submitted data, completion of the Verification Report, and drafting of the Verification Statement. A draft Verification Report and Statement are completed based on the results of the verification assessment.

9. Technical Review

The draft report was presented to an SCS lead verifier, independent of the verification, who determined the Verification Statement to be justified given the evidence presented. The Verification Report and Verification Statement were then presented to the Project for review and comment.

10. Final Report and Statement

Once the Project approved these documents, SCS uploaded them to the Reserve website for administrative review by CAR. Given a positive review, CAR will register the emissions reductions for the landfill gas project and issue carbon tonnes for a reporting period of 1 January 2022 to 31 December 2022.

11. Exit meeting with client:

The exit meeting entails a review of the verification process, summary of the verification findings, and to initiate scheduling for the next verification period.

Verification Findings

SCS verified the Anson County Landfill against the requirements of the LPP. The following sections detail the most essential aspects of the verification of the Project.

Project Eligibility

The LPP specifies eligibility rules that the Project must meet in order to register reductions with the Reserve. Below is a summary of the eligibility requirements and the Project's compliance to each requirement.

Location

The project is a U.S. based landfill located in Polkton, NC, USA and therefore meets this eligibility requirement. SCS confirmed the location through a previous site visit on 31 May 2022.

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.

The Project start date was listed as 07 February 2008 on the listing document on the Climate Action Reserve website, when the flare began combusting landfill gas. Anson County provided various documents to support the evidence of construction of the landfill gas project such as the permit to construct the GCCS with flare dated 19 September 2007, the LFG Master plan design by SCS Engineers for Anson County Landfill dated 07 November 2007, and lastly the SCS Engineers field notes for startup of the flare dated 07 February 2008. SCS 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 LPP.

Crediting Period

The crediting period for landfill projects is 10 years from the project start date. This is the second ten-year crediting period for the Project. The first crediting period ended on 06 February 2018. The second crediting period started on 07 February 2018 and extends to 06 February 2028.

Additionality

Project Proponents must indicate that reductions are above and beyond business as usual. In order to do so, the Project must pass a Performance Standard test and the Legal Requirement test.

Performance Standard

For the Performance Standard test, a project developer may meet eligibility under four possible performance threshold scenarios. The following scenario applies to the Anson County Landfill:

“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.”

Through observation during the remote site visit and interviews with the landfill site manager, there was no evidence of a solar flare or pre-existing destruction devices, nor were pre-existing destruction devices identified on historical project drawings or landfill maps. In addition, SCS reviewed the MSW Permit and subsequent modifications for the landfill gas conveyance and collection systems along with the Title V Permit application for Anson County Landfill and found no evidence of a pre-existing destruction device. Therefore, SCS concluded the project proponent meets the performance standard

Limits on Credit Stacking

Credit stacking is defined as receiving both offset credits and other types of mitigation credits for the same activity on spatially overlapping areas (i.e., in the same landfill). Per interviews with the landfill

regulatory compliance personnel and Element Markets, the Project has not received offset credits and other types of mitigation credits for the same activity.

Legal Requirement Test

A regulatory review of the Project and the landfill were conducted by the verification team. The results of the regulatory review indicated the landfill is in compliance with Federal, State, and Local regulations. There are no laws, statutes, regulations, court orders, environmental mitigation agreements, permitting conditions, or other legally binding mandates requiring the destruction of landfill gas. Element markets has also developed a procedure in the monitoring plan to ascertain and demonstrate that the project at all times passes the legal requirement test at all times. The verification team reviewed the Plan, the Title V Air Permit, The NCDEQ Air permit, and the Municipal Solid Waste Permit and found no requirements to install a gas collection system.

The Anson County landfill is subject to NSPS regulation requiring the facility to conduct Non-Methane Organic Compound (NMOC) emission rate testing. The landfill is also subject to New Source Performance Standards (NSPS) for MSW Landfills, codified in 40 CFR Part 60 Subpart XXX- which targets landfills that commenced construction, modification or reconstruction after July 17, 2014, to a lower NMOC of 34 mg/yr. The most recent Five year Tier 2 NMOC Emissions Rate Report for the landfill was conducted on 31 January 2019. The five year estimate of NMOC for 2021 was updated 31 March 2022 with revised waste in place data and estimated at 34.51Mg/yr. This is above the 34 Mg/yr threshold and therefore the landfill is required to install a gas collection and conveyance system by 09/30/2024.

Lastly, SCS reviewed the Attestation of Voluntary Implementation, signed on 02 January 2024 by an eligible signatory to attest for the Project. Element Markets has affirmed that the Project was established and implemented voluntarily and continues to operate as such. Based on this evidence, SCS concludes the Project passes the legal requirements test.

Regulatory Compliance

SCS reviewed the Attestation of Regulatory Compliance dated 02 January 2024 affirming the Project's compliance status throughout the project reporting period. During the site visit and desk review activities, SCS was able to confirm to a reasonable level of assurance that the Project is in compliance with Federal, State and Local regulations and had no material regulatory non-conformance events. SCS reviewed the EPA Enforcement & Compliance History Online database (ECHO), the solid waste inspection reports from the UDEQ, and the semi-annual Title V Compliance Certification Forms to confirm that there were no outstanding regulatory penalties or notices of non-compliance against the Landfill during the reporting period. There was no evidence of non-compliance associated with the Project activities that were observed. SCS reviewed the annual inspection report from the North Carolina Department of Environmental Quality Air Division conducted on 06 April 2022 with no violations noted during the reporting period. SCS also confirmed the Project's monitoring plan contained procedures for maintaining

and monitoring regulatory compliance and that the procedures were being properly followed the results of the regulatory review indicated that the Project was in compliance with Federal, State and Local regulations. Based on this review, SCS concludes the Project met the Regulatory Compliance requirements of the LPP.

Ownership

Waste Connections of North Carolina, Inc. (WCN), is the owner and operator of the Anson County Landfill. Ownership was confirmed through a review of various regulatory permits issued from NCDCEQ as well as review of the agreement between the Landfill and Element Markets. Element Markets is the Project Developer and retains full, legal, and beneficial title to the carbon offset credits being issued as a result of the collection and combustion of methane at the landfill facility. Element Markets manages the annual verification and provides support regarding project management and calculating emission reductions. Lastly, SCS reviewed the Attestation of Title signed by Element Markets dated 02 January 2024 concerning ownership of landfill gas emission reduction credits for the reporting period. This document asserts that the project applicant has legal rights to any emission reduction credits to be issued by the Climate Action Reserve. From this evidence, SCS has concluded that the project developer, Element Markets, is entitled to receive the emission reduction credits that may be issued by the Climate Action Reserve for methane destroyed during this project period.

The GHG Assessment Boundary

The Project includes all emission sources from the operation of the landfill gas collection system to the ultimate destruction of the landfill gas. The sources of GHG emissions reviewed include:

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

- CH₄ vented to the atmosphere,
- CO₂ from the oxidation of CH₄ by soil bacteria. As the landfill is not covered with a synthetic liner, the LPP assumption that 10 percent of the methane produced would be naturally oxidized by soil bacteria has been applied.

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

- Un-combusted CH₄ from Landfill gas in the open flare.
- CO₂ from the combustion of fossil fuels used during operation and maintenance activities for the project activity.
- CO₂ resulting from the consumption of imported electricity.

The gases reviewed include CO₂ and CH₄. All gases are converted to CO₂ equivalents.

Review of Project GHG Management Systems

During the document review stage and remote site visit, a review of the Project's greenhouse gas management systems was detailed with the Project Proponent. This review included a detailed look at

the Project's data handling and processing procedures, recordkeeping and data storage, and the quality control and assurance procedures. The following is the result of this review:

Monitoring and Operations Plan

In accordance with the Landfill Project Protocol requirements, Element Markets provided a monitoring and operations plan for the Project. This document addressed frequency of data acquisition, flow and methane concentration monitoring, 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 describes how relevant parameters required by the Landfill Project Protocol Table 6.1 are to be collected and reported.

Project Monitoring

The primary data gathered for the Project is landfill gas flow, pressure, temperature, and methane content of the landfill gas.

The landfill swaps two TIC Model 62-9/9500 Thermal Mass Flow Meters to continuously monitor flow after the blower and a knockout prior to combustion in the open flare. The position of the flow meter was adequate to ensure laminar flow. Both meters automatically correct LFG flow readings to 60 °F and 1 atmosphere as required by the Protocol.

The Manufacturer's specifications indicate the meter should be calibrated on an 18 month interval, otherwise there are no factory cleaning and inspection requirements. The flow meter was inspected and cleaned on a periodic basis with the as found/as left conditions of the flow meter documented.

The Landfill also employed two GEM 2000 handheld gas analyzers to record methane concentration on a weekly basis. The manufacturer recommends that the analyzers be calibrated on a semi-annual basis. The calibration dates are greater than six months as one GEM analyzer is used for 6 months and then replaced with the spare analyzer and calibrated. There is no cleaning and inspection recommendation, however records note the landfill calibrated the handheld meters with a known sample gas prior to every use. SCS confirmed the methane analyzer meter was calibrated to a range of conditions corresponding to the methane rates expected at the landfill.

The QA/QC results for the flow meter were as follows.

Table 1. Meter QA/QC Check Results

Instrument	Cleaning& Inspection Dates	Calibration Dates	Status (meter read within a +/- 5% margin of error)
#1 TIC Flow meter SN:2005468-1		09/20/2022 03/02/2022	Meter installed from 12/21/2020 then removed on 01/26/2022. "As found" noted instrument underreporting from 1% to 6.6% across flow range. The metered

			values were used as recorded and not scaled. <i>See section Quantitative review below.</i>
#2- TIC Flow Meter SN: 2005468-2	1/26/2022 6/27/2022 9/28/2022 12/16/2022	06/29/2021 02/23/2023	Meter previously pulled on 12/21/2020. Re-Installed on 01/26/2022 to 12/16/2022. Both calibrations noted Meter “as found” within Protocol tolerance. Meter was in conformance with the Protocol and manufacture requirements as was on shelf until re-install.
#3- GEM Methane Handheld Analyzer- SN: 12448		04/18/2022 10/19/2022	As found on 04/18/2022 noted over reporting by 15% at 50% certified gas. CH ₄ values noted adjusted according to protocol requirements in final emission Reductions. <i>See section Quantitative review below</i> 10/19/2022 noted within protocol tolerance
#4- GEM Methane Handheld Analyzer SN:11804		01/19/2022 04/26/2023	As found within Protocol tolerance.

Temperature and hours of operation were continuously monitored via a thermocouple positioned within flare. For flares, operational status is defined as thermocouple readings above 500° F.

The continuous flow meter and methane analyzer readings are measured on the same wet basis. Flow and temperature was recorded by a Yokogawa digital data recorder once at least every 15 minutes or less. Data is acquired remotely from the site and compiled daily. The Project monitors for accuracy, completion and periods of unusual temperature and/or flow. WCN visually inspects the data recorder unit to ensure that the data recorder is communicating correctly with the monitoring equipment.

The project has confirmed the project records are kept for a minimum of ten years when the information is first generated or seven years after the last verification as stated in the current version of the project’s monitoring plan. Lastly, SCS confirmed the Project was in conformance with the monitoring plan and the Landfill Protocol version 5.0.

Quantitative Review of Carbon Reductions and Removals

SCS devoted a portion of the verification assessment to the review of the manner and propriety by which the project quantified their net GHG reductions and removals. This assessment included a review of the

baseline determination, project assumptions, raw data inputs, and accuracy of calculations. The formulas and raw data inputs used to determine emission reduction calculations as described in the Project monitoring plan and the calculation spreadsheets were first reviewed for compliance with the LPP. The main parameters of Equation 5.1 were verified as follows:

Total Annual Methane Emissions Destroyed by The Project Landfill Gas Collection and Destruction System ($CH_4 Dest_{PR}$)

The amount of methane destroyed is calculated from the continuously metered landfill gas data. For the verification period of 1 January 2022 to 31 December 2022, data was electronically aggregated on intervals of eight minutes for all destruction devices. The main monitored parameters needed to calculate the amount of methane destroyed are:

$LFG_{i,t}$ = total quantity of landfill gas fed to the destruction device and
 $PR_{CH_4 i,t}$ = the average methane fraction of the landfill gas in time interval t as measured

Flow is first adjusted for by voiding the flow for any period when temperature readings in the flare were under 500 degree Fahrenheit. Daily flow was then calculated by summing the flow for each interval period to produce a daily total. The incremental methane destroyed flow was calculated based on an average daily methane concentration by the daily total flow of landfill gas with temperature and pressure taken into consideration (for each destruction device). Total daily destroyed methane was carried forward into further calculations to determine emission reductions for the project.

Adjustment for Landfill Gas Flow Metering Equipment for Temperature and Pressure

SCS confirmed gas flow was adjusted to 60 deg and 1 ATM as required by the Landfill Project Protocol.

Adjustment for As-Found condition (percent drift) of Metering Equipment

SCS noted above that the gas flow meter “as found” calibration record to be under-reporting for twenty six days of the reporting period. SCS confirmed the lower reading values were used without correction. In addition, SCS noted the handheld methane analyzer used between January to April of 2022 was noted over reporting by 15%. SCS confirmed the CH_4 values were scaled in conformance with the data scaling requirements in section 6.2 of the protocol in the final emission reduction calculations.

Default Methane Destruction Efficiency for Device (De_i)

SCS confirmed the project applied a 96% destruction efficiency for the open flare.

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. It was verified that measurement readings are taken by the handheld analyzers and therefore a discount was applied to the entire reporting period.

Adjustment to Account for Pre-Project LFG Destruction Device (PRE-discount)

An adjustment to the project baseline was not necessary there were no pre-project destruction devices associated with the project.

Total Annual Indirect Carbon Dioxide Emissions from the Consumption of Electricity from the Grid (EL_{CO2}) and Total Annual Carbon Dioxide Emissions from the Destruction of Fossil Fuel (FF_{CO2})

CO₂ emissions result from consumption of electricity to power project equipment and activity data for this source was tracked by reviewing utility invoices from the power supplier. Project emissions were also noted from propane consumption and this activity data is taken from purchase invoices. The emission factors for electricity and propane were verified and no material errors were found.

Project emissions were subtracted from the total amount of methane destroyed. The values are presented in the final Calculation Spreadsheets for the verification period.

Global Warming Potentials

Under the Climate Action Reserve's offset protocols, projects convert quantities of non-CO₂ greenhouse gases (GHGs) into a quantity of CO₂-equivalent (CO₂e) using the 100-year global warming potential (GWP) values from the Intergovernmental Panel on Climate Change (IPCC) using the Fourth Assessment Report. On 13 July 2020, the Reserve issued a Use of Global Warming Potential Values for all Offset Protocols. This policy is effective immediately (as of July 13, 2022) for projects using Reserve protocols – regardless of version – for emission reductions and removals for vintage year 2021 and later. As such, the Project has applied the Methane GWP of 28.

Missing Data Procedures

Missing Data procedures were applied to the data in this report period for weekly CH₄ values and found to meet Protocol requirements of Appendix D.

Zero Credit Reporting Periods

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

Variances

For these reporting periods, there were no variances requested.

Verification Results

The verification of Anson County Landfill focused on the accurate collection of data and quantification of emission reductions as implemented by Element Markets in accordance with the Verification criteria. A sample set of raw flow data (consisting of landfill gas flow and temperature) and methane concentration was randomly selected and reviewed in order to identify material misstatements due to transcription mistakes, mathematical errors or malfunction of instruments. The emission reduction calculations were recalculated by the verification team and found to be conformance with the LPP.

Based upon the verification process and the evidence collected, SCS concludes that the GHG assertion is a fair representation of the Project emission reductions resulting from the capture and destruction of landfill gas during the reporting period 1 January 2022 to 31 December 2022 and can be considered:

- In conformance with the Landfill Project Protocol, Version 5.0 (April 24, 2019)
- Without material discrepancy, and
- Verified to a reasonable level of assurance

The following provides a summary of the verification results:

Vintage Emissions Verified	Baseline Emissions CO ₂ e (metric tons)	Project Emissions CO ₂ e (metric tons)	Pre- Project Emissions	Emission Reductions CO ₂ e (metric tons)
2022	96,129	59	0	96,070

Note: final numbers are rounded for simplicity.

Throughout the verification process, SCS made several supplemental documentation requests in the form of Findings – NIRs, NCRs, and OBSs. These requests provided clarification regarding the Project. The Findings from the verification of the Project are compiled in a separate “List of Findings” document and are available under separate cover. The List of Findings is only shared between the Project Proponent and verifier and is not publicly available.

Recommendation

The Lead Verifier recommends that SCS Global Services issue a positive verification opinion for the following:

Project Developer Name & Address	Element Markets Emissions, LLC 3200 Southwest Freeway Suite #1310 Houston, Texas, 77027
Scope of Verification	Emission reductions arising from the capture and destruction of Landfill Gas Methane from: Anson County Landfill
Reporting Periods	1 January 2022 to 31 December 2022
Total GHG Emission Reductions Verified	Vintage 2022: 96,070 metric tonnes CO ₂ e
GHG Protocol(s) Used for Verification	■ CAR Landfill Project Protocol, Version 5.0 (April 24, 2019) ■ CAR Verification Program Manual (February 3, 2021) ■ Reserve Offset Program Manual (March 12, 2021) ■ ISO 14064-3:2019, Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of GHG assertions
Lead Verifier's Approval	 Tina Sentner, 02 January 2024
Technical Reviewer's Approval	 Mark Lutz, 02 January 2024
Date of Verification	The Verification Statement is to be dated when the technical reviewer accepts the recommendation to issue the statement.

Appendix A: SCS Certification Mark

Congratulations on receiving a positive verification for Anson County Landfill. Your project is now eligible to use the SCS Kingfisher Certification Mark B for Carbon Offset Project Verification, as represented on the cover page of this verification report. The SCS Kingfisher Certification Mark increases the recognition of your achievements with your verification carbon offset project.

Please refer to the *SCS Kingfisher Certification Mark Labeling and Language Guide: Mark B* provided to you by the GHG Verification Program staff for more information about your Mark and usage. Should you have any additional questions regarding your Mark, use, messaging, or other marketing opportunities, please contact the GHG Verification Team or SCS Marketing Staff at NRmarcom@scsglobalservices.com.