

LANDFILL GAS PROJECT VERIFICATION REPORT

Verification under the Climate Action Reserve (CAR)

*Project CAR635: Hancock County Landfill
Gas Collection Project*

Reporting Periods:

29 June 2022 to 28 June 2023

Prepared for:

3Degrees Group, Inc.

01 November 2023



CLIMATE ACTION RESERVE

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Summary

This report presents the findings of the verification assessment of the Hancock County Landfill Gas Collection Project (“the Project” or “HANCOCK COUNTY”) developed by 3Degrees Group, Inc. (“the Project Proponent” or “3Degrees”). This assessment covers the Hancock County Landfill Gas Collection Project’s greenhouse gas emission reductions reported to the Climate Action Reserve (the Reserve or CAR) for the reporting period of 29 June 2022 to 28 June 2023. 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 108,320 metric tonnes of CO₂e reductions and removals from the Hancock County Landfill Gas Collection Project for the reporting period of 29 June 2022 to 28 June 2023.

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 3Degrees to undertake the annual project verification of the Hancock County Landfill Gas Collection Project. This report covers the reporting period of 29 June 2022 to 28 June 2023 as a project deliverable into the Reserve.

Project Description

The Project collected landfill gas (LFG) from the Hancock County Sanitary Landfill and destroyed it via combustion through four internal combustion engines and an open candlestick flare. The Project is located in Hancock County, Ohio. The landfill is an active solid waste sanitary landfill owned and operated by Hancock County. The landfill began accepting waste in 1969 and consists of approximately 52 acres. The landfill does not re-circulate leachate back into the landfill and is not considered a Bioreactor as defined by U.S. EPA.

The Gas Collection and Conveyance System consists of approximately 89 wellheads with 7 wells active. In September 2014, four Caterpillar Engines with generators were installed as part of the project. The gas from the wellheads was routed via a main header line to the engine skid and 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 candlestick flare.

The account holder and project developer is 3Degrees Group, Inc., who also manages the annual verification and provides support regarding project management and calculating emission reductions.

Verification Team

The SCS verification team consisted of the following individuals:

Lead Verifier: Tina Sentner

Technical Reviewer: Carolin Judd

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 Scope and 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 **1 %** because the total emissions reductions for the 12-month period are greater 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.

Verification Process

Verification Summary

The verification process consisted of the following:

1. Project listed with the Climate Action Reserve

The Hancock County Landfill Gas Collection Project was 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 03 August 2023 prior to the commencement of verification activities.

3. Introductory Meeting

A kick-off meeting was conducted between the verification team and 3Degrees on 29 August 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 3Degrees), 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 periods thereafter. A site visit was previously conducted by the verification team on 06 October 2022. Thus, 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 in the absence of a site visit.

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 were 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 29 June 2022 to 28 June 2023.

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 Hancock County Landfill Gas Collection Project 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 Hancock County, Ohio, USA and therefore meets this eligibility requirement. SCS confirmed the location through a previous site visit on 06 October 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 verified as 29 June 2010; the day the open flare became operational. 3Degrees provided various documents to support the evidence of construction of the landfill gas project such as the invoice for the flare purchase, third party construction reports for the installation of the well field, initial data logger reports and a startup service order from SHAW LFG Specialties for the installation of the flare skid. SCS concluded from these documents that the project start date of 29 June 2010 was accurately determined.

Crediting Period

The first ten-year crediting period ended on 28 June 2020. The project submitted a new listing document dated 28 July 2021 to the Reserve for the second credit period within six months of the end of the first crediting period. The second credit period started on 29 June 2020 and extends to 28 June 2030. SCS concluded that the reporting periods verified in this report was within the currently eligible crediting period for this Project.

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 Hancock County Landfill Gas Collection 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.”

SCS confirmed the Hancock County Sanitary Landfill had not collected and destroyed any landfill gas prior to the implementation of the Project. Interviews with the site environmental manager confirmed there were no solar flares devices connected to the leachate riser system or previous qualifying destruction devices installed onsite. SCS did not observe evidence of a pre-existing destruction devices on historical project drawings. In addition, SCS reviewed the Solid Waste Permit and the Title V Permit for the landfill and no evidence of a pre-existing destruction device was observed or required of the site. Therefore, SCS concluded that the project proponent meets the performance standard threshold under option 1.

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 3Degrees, the Project has not received offset credits and other types of mitigation credits for the same activity.

Legal Requirement Test

There are no laws, statutes, regulations, court orders, environmental mitigation agreements, permitting conditions, or other legally binding mandates requiring the destruction of landfill gas at the Hancock County Landfill. The project 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 also reviewed the Solid Waste Permit, Title V Permit and Flare Permit letter from the Ohio Environmental Protection Agency dated 9 November 2009, which confirmed the gas collection system, was voluntary. SCS found no evidence of legal requirements to collect and destroy methane at the Hancock County Sanitary Landfill.

The Hancock County Landfill Gas Collection Project 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 17 July 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 17 July 2018 and the five-year estimate of NMOC for 2022 was 0.4830 Mg/yr and 0.4996 Mg/yr in 2023. Both values are below the 34 Mg/yr threshold and therefore the landfill is not yet required to install a gas collection and conveyance system.

Lastly, SCS reviewed the Attestation of Voluntary Implementation, signed on 16 August 2023 by an eligible signatory to attest for the Project. Hancock County has affirmed that the Project was established and implemented voluntarily and continues to operate as such. Based on this evidence, SCS concluded the Project passes the legal requirements test.

Regulatory Compliance

SCS reviewed the Attestation of Regulatory Compliance completed by 3Degrees Group, Inc signed on 16 August 2023. In addition, SCS conducted a review of the regulatory compliance of the landfill and combustion facilities operated by the Project. SCS reviewed the EPA Enforcement & Compliance History Online database (ECHO), the Ohio EPA eDocument Search Database, along with various other environmental reports. These databases noted both the landfill and energy facilities were in compliance. SCS reviewed the quarterly and semi-annual Title V reports for the reporting period and noted deviations were reported in conformance with the Title V Permit and did not lead to a violation. Other inspections conducted by the County and Ohio EPA noted the facility was in compliance. Lastly, SCS noted the Project's

monitoring plan contained procedures for maintaining and monitoring regulatory compliance and that the procedures were being properly followed during the reporting period. Overall, SCS confirmed that the Project was in material compliance with all applicable laws during the verification period.

Ownership

Hancock County owns Hancock County Sanitary Landfill. Evidence of ownership was observed through various regulatory permits issued by the Ohio Environmental Protection Agency. Hancock County assigned the title of the emission reduction credits to EDL (previously Granger Electric) who is the owner of the project equipment. EDL sold the rights to the emission reduction credits for the project to 3Degrees Group, Inc. SCS reviewed the agreement between Hancock County Landfill and EDL for the assignment of emission reduction credits, and further the sales contract between EDL and 3Degrees for the rights to the emission reduction credits. SCS also reviewed the Attestation of Title dated 16 August 2023 concerning ownership of landfill gas emission reduction credits for the reporting. From this evidence, SCS concluded that the project developer, 3Degrees Group, Inc. is entitled to receive the emission reduction credits that may be issued by the Climate Action Reserve for methane destroyed during the project period for the Hancock County Landfill Gas Collection Project.

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 engine and 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

SCS conducted a review of the Project's greenhouse gas management systems for the Project. 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, 3Degrees 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.

Landfill gas was predominately destroyed in the engines and as back up in the flare.

Engines:

A Veris-Accelerbar Flow meter was used to continuously monitor landfill gas combusted in the four Caterpillar engines. The position of the flow meter was observed adequate to ensure laminar flow. The manufacturer recommends the calibration of the flow transmitter be verified on an annual basis. The project met this requirement, as the flow, pressure and temperature meter transmitters were field checked and calibrated by a certified third party several times during the reporting period. All field checks confirmed that the flow meter was operating within a $\pm 5\%$ margin of error. The instruments were also observed to be cleaned and inspected in the field with the activities performed and as found/as left condition of the equipment documented. The Accelerbar Flow measurement device was configured to measure flow at 70 deg F and 1 ATM. SCS observed the project correctly adjusted flow back to standard condition of 60 deg and 1 atm in the emission reduction calculations.

Flare:

A Fluid Components Intl (FCI) thermal mass flow meter was used in to continuously monitor flow after the blower and a knockout prior to combustion in the open flare. The position of the flow meter was observed adequate to ensure laminar flow. FCI recommends the flow output be verified at a minimum every 18 months. The project met this requirement as the flow meter instrument was field checked and calibrated by a certified third party on within two months of the end of the reporting period. The instrument was also observed to be cleaned and inspected in the field with the activities performed and as found/as left condition of the equipment documented. All calibrations and field checks confirmed that the flow meter was operating within a $\pm 5\%$ margin of error. The FCI Thermal Instrument measurement device adjusts to compensate for the temperature and pressure of the gas stream and was configured to measure flow at 70 deg F and 1 ATM. The project correctly adjusted flow back to standard condition of 60 deg in the emission reduction calculations.

Methane concentration was measured continuously with two Siemens Ultramat 23 methane concentration analyzers (one for the flare and one for the engines). Evidence of the Siemens Ultramat 23

factory calibrations were observed prior to installation. The Ultramat 23 instruments were inspected and cleaned, and field checked by a third party on regular intervals with the activities performed and as found/as left condition of the equipment documented. All calibrations and field checks confirmed that the analyzers were operating within a $\pm 5\%$ margin of error within 2 months of the end of the reporting period by the certified service provider and found to be operating within protocol tolerances.

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)
Open Flare FCI-ST51- Mass flow meter SN: 322822	6/13/2022, 9/19/2022, 12/12/2022, 03/21/2023, 06/06/2023	09/19/2022 06/06/2023	All events meter is within 5% margin of error.
Gas Analyzer- Flare Ultramat 23 SN: N1-A2-037	6/13/2022, 9/19/2022, 12/12/2022, 03/21/2023, 06/06/2023	09/19/2022 12/12/2022 06/13/2023	Meter within tolerance.
Engine Yokogawa DP Transducer SN: U1P303648	06/13/2022, 09/16/2022, 12/12/2022, 03/21/2023 05/10/2023	05/10/2023	Meter within tolerance
Engine Yokogawa SP Transducer SN: U1P303649	06/13/2022, 09/16/2022, 12/12/2022, 03/21/2023 05/10/2023	05/10/2023	Meter within tolerance
Engine Yokogawa Temp Transducer SN: 28800	06/13/2022, 09/16/2022, 12/12/2022, 03/21/2023 05/10/2023	05/10/2023	Meter within tolerance
Gas analyzer- Engine Ultramat 23- SN: N1-E4-131	Weekly and quarterly with calibrations	09/19/2022 12/12/2022- 3/21/2023 06/06/2023	All events, Meter within tolerance

Temperature and hours of operation were continuously monitored via two thermocouples mounted within the shroud of the candlestick flare, one for the pilot and one for the flare temperature. Operational hours for the engines were confirmed by kWh output of the generators as measured on the same basis as landfill gas flow. All engines were equipped with valves on the input gas line that close automatically if the device becomes non-operational. In addition, 3Degrees provided evidence that for any period where one or more device was not operational, the remaining operational devices had the capacity to destroy the maximum gas flow recorded during the period.

Raw data from the FCI Thermal Mass flow meter instrument, temperature thermocouples and gas analyzer were continuously collected every 4 minutes automatically onsite by a Yokogawa data acquisition device for the flare and approximately every 5 minutes for the engines. Once a month, raw data is downloaded from the Yokogawa recorders by a third-party consultant. The raw data is sent to the 3Degrees and EDL for recordkeeping retention and emission reduction calculations. Both companies generally store data indefinitely, however, at a minimum the data is stored for a period of 10 years after the information is generated or 7 years after the last verification.

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 Project 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 ($\text{CH}_4 \text{ Dest}_{\text{PR}}$)

The amount of methane destroyed is calculated from the continuously metered landfill gas data. For the verification period of 29 June 2022 to 28 June 2023, data was electronically aggregated on intervals of 4-5 minutes for flare and engines. The main monitored parameters needed to calculate the amount of methane destroyed are:

$\text{LFG}_{i,t}$ = total quantity of landfill gas fed to the destruction device and
 $\text{PR}_{\text{CH}_4 i,t}$ = 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 or if no kWhs were recorded for the engine. 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 the “as found” calibration records for the instrumentation to be within the protocol tolerance for the whole reporting period. SCS confirmed the data was not scaled or adjusted as such.

Default Methane Destruction Efficiency for Device (Dei)

SCS confirmed the project applied a 96 % destruction efficiency for the open flare and 93.6 % destruction efficiency for the engines.

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 were continuous and therefore a discount was not required to be applied to the 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 for use in the flare taken from purchase invoices (none for the reporting period). 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 13 July 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

There were no missing data procedures applied to the data in this reporting period.

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 Hancock County Landfill Gas Collection Project focused on the accurate collection of data and quantification of emission reductions as implemented by 3Degrees Group, Inc. 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 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 concluded 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 29 June 2022 to 28 June 2023 and can be considered:

- In conformance with the Landfill Project Protocol, Version 5.0 (24 April 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 Vintage	50,102.59	16.65	0	50,086
2023 Vintage	58,244.94	10.61	0	58,234
Total	108,347	27	0	108,320

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	3Degrees Group, Inc. 235 Montgomery St., Suite 320 San Francisco, CA 94104
Scope of Verification	Emission reductions arising from the capture and destruction of Landfill Gas Methane from: Hancock County Landfill Gas Collection Project
Reporting Periods	29 June 2022 to 28 June 2023
Total GHG Emission Reductions Verified	Vintage 2022: 50,086 metric tonnes CO ₂ e Vintage 2023: 58,234 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, 01 November 2023
Technical Reviewer's Approval	 Carolin Judd, 01 November 2023
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 Hancock County Landfill Gas Collection Project. 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.