



READING WIND ENERGY, LLC VERIFICATION REPORT



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Summary:

The Reading Wind Energy, LLC Project (the Project) generates electricity from wind energy. The Project is located within the Southwest Power Pool (SPP) electricity grid system. Through the installation of 62 turbines with a total capacity of over 200 MW, the Project results in the reduction of greenhouse gases (GHG) through the displacement of carbon dioxide (CO₂) emissions from the fossil fuel combustion for electricity generation. Southern Power Company (SPC) contracted with Internat Energy Solutions Canada (IESC) to perform the verification of the monitoring period of January 1, 2021 – December 31, 2021.

The current verification included a detailed document review of relevant project information. IESC conducted a site visit at the Project site on June 21, 2022. The purposes of the verification was to ensure that the project activity was implemented according to the monitoring plan; the emission reduction assertion submitted by SPC was materially correct and free of errors and omissions; and the Project meets all criteria requirements. Specifically, the Project was assessed against the requirements of the Clean Development Mechanism methodology ACM0002, version 20 – “Grid-connected electricity generation from renewable resources” and the validated VCS Project Description (September 5, 2018).

IESC assessed the Project Monitoring Report, including the Project’s monitoring plan, based on the above criteria documents and relevant VCS criteria and guidance documents. During the verification process, IESC completed a desktop review of the Monitoring Report and associated documents to confirm that the project activity was implemented as stated in the VCS Project Description including a review of data and information control systems, interviews with key personnel, and visual inspection of monitoring equipment.

IESC issued additional documentation requests, and clarification requests as necessary. During verification activities, SPC provided adequate responses to additional documentation requests and clarification requests. IESC identified 5 findings in the calculation of operating margin, built margin and the emission factors for fuel type, these findings did not lead to a material misstatement in the

emissions assertion and hence IESC concludes, to a reasonable level of assurance, that the Project's GHG assertion of 451,694 metric tonnes of CO₂ equivalent (t CO₂e) emissions for the period of January 1, 2021 – December 31, 2021 is fairly stated.

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1 INTRODUCTION

1.1 Objective

The objective of the verification was to ascertain the GHG emission assertion made by the Project was materially correct and that the data provided were accurate, complete, consistent, and transparent. Additionally, IESC ensured that the Project was in conformance with the verification criteria as stated in Section 1.2, below.

1.2 Scope and Criteria

The scope of the Project includes the organizational and geographic boundaries of Reading Wind Energy. The GHG included in the scope of the project is CO₂ as per ACM0002. IESC conducted the verification based upon the following criteria:

- UNFCCC CDM large-scale consolidated methodology ACM0002: Grid-connected electricity generation from renewable sources, Version 20.0, November 28, 2019 (CDM Methodology)
- UNFCCC CDM methodological tool: Tool to calculate the emission factor for an electricity system, Version 7.0 (CDM EF Tool)
- VCS Program Guide, Version 4.2 (June 22, 2022)
- ISO 14064-3: 2019
- VCS Validation and Verification Manual, Version 3.2 (October 19, 2016)
- VCS Standard, Version 4.2 (January 20, 2022)

1.3 Level of Assurance

IESC conducted the verification to a reasonable level of assurance and the materiality threshold was $\pm 1\%$ of the emission offsets generated (i.e., large project: generating > 300,000 tonnes of emission offsets per year).

1.4 Summary Description of the Project

Reading Wind Energy, LLC is located near Reading in Lyon and Osage Counties, Kansas, USA, on parcels totaling approximately 20,000 acres of land with 62 (greenfield) wind power turbines. The technology included 14 Siemens SWT-2.415-108 @ 80m HH turbines, 2.415 MW, and 48 x Gamesa G132 @ 101.5m HH turbines, 3.465 MW. The project start date was May 21, 2020 with an offset crediting period of 10 years and an expected project lifetime of 20 years. Southern Power Company has full ownership of the wind power plant, equipment, and systems that generate the GHG emission reductions, and has not been divested of such ownership. The project scenario is the operation of the wind farm to generate electricity which is delivered to the Southwest Power Pool (SPP) electricity grid system and displaces fossil fuel-generated electricity resulting in emissions reductions. In the absence of the Project, the majority of the electricity would have been produced from fossil fuels including coal or natural gas.

2 VERIFICATION PROCESS

2.1 Method and Criteria

The verification was performed according to ISO 14064-3 and the Validation and Verification Manual (Version 3.2, October 2016). IESC developed a verification and sampling plan based on the initial risk assessment conducted for the Project. IESC assessed the GHG data management system, which included procedures for collecting, processing, consolidating, storing, and reporting GHG data and information. IESC also assessed the quality control and quality assurance procedures. IESC obtained and inspected relevant records and recalculated the GHG assertion. Lastly, a site visit on June 21, 2022 was conducted to verify the presence of operations and equipment.

Details of the verification activities undertaken as part of the verification strategy are set out in the Final Verification Plan and are summarized below.

IESC's procedures for verification can be summarized by the following tasks:

Pre-Planning:

- Pre-Engagement Conflict of Interest Assessment
- Contract Execution
- Selection of Verification Team
- Verification Document

Verification Planning:

- Conflict of Interest Assessment
- Initial desktop review of documentation and data
- Kick-off Meeting
- Verification Risk Assessment
- Verification & Sampling Plan
- Technical review of Verification & Sampling Plan
- Responsible Party review of the Verification Plan

Execution:

- Site Visit
- Review of GHG data management and controls system
- Assess documentation, records & perform recalculations
- Revise & Finalize Verification & Sampling Plan
- Complete Verification Procedures
- Issue Clarification or Corrective Action Requests

Report Preparation:

- Draft Verification Report and Verification Statement
- Internal Peer Review
- Responsible Party Review of Draft Verification Report and Verification Statement
- Issue Final Verification Report and Verification Statement
- Complete Verification

Further, IESC conducted a preliminary assessment of the potential risk associated with this verification which informed the development of the verification procedures (Table 1). There were three types of risk that were assessed: inherent, control, and detection risk. Inherent risk is the risk of error due to the complexity of the project or the capacity of staff involved with the project. Control risk is the risk that the proponent's control system will not detect and rectify a discrepancy. Detection risk is the risk that IESC will not identify a material discrepancy. The following table describes the inherent and control risks analysed by IESC and the corresponding verification procedures outlined in the following section that have been designed to address these risks. For further details, the verification plan for the Project is attached in the appendix.

Table 1. Verification risk assessment of Reading Wind Energy's GHG reduction project.

Risk Factor	Inherent Risk (H/M/L)	Control Risk (H/M/L)	Detection Risk (H/M/L)	Overall Risk (H/M/L)
Quantification Protocol	M – Project utilizes an established quantification protocol and documentation from VCS Program. This is the first time IESC is verifying this project.	N/A	L – IESC will check the applicability of the protocol and assess all aspects of the calculation and report against the quantification protocol and standards.	M
Project Boundaries	M – Project ownership needs to be clarified as the project's turbines runs on multiple lands owned by respective landowners. This is the first time IESC is verifying this project.	N/A	L – IESC is very familiar with the technology and will be on-site to verify the project boundaries	M
The metering of net electricity production	M – Project operation is not complex.	L – Metering is conducted by 3 meters (SQG, Revenue Check Meter and Manufacturer DCS)	M – IESC will be on-site to verify the location of the meters. First time conducting site-visit for this client.	L
The quantification of reductions achieved by the project	M – Reductions are calculated using applicable methodologies and tools.	M – Metering is conducted by 3 meters (SQG, Revenue Check Meter and Manufacturer DCS)	L – IESC will review documentation for all GHG activity data	L
GHG Information Management Systems	L – Data systems are organized electronically and captured electronically.	M – This is the first time IESC is verifying this project.	L – IESC will verify the GHG information management system in place.	M
Quantification Data				

Risk Factor	Inherent Risk (H/M/L)	Control Risk (H/M/L)	Detection Risk (H/M/L)	Overall Risk (H/M/L)
Net electricity exported to the grid	L – Metering and data requirements are not complex	L – Metered by an on-site revenue meter	L – IESC to review monthly statements	L
Electricity consumption on-site	M – Metering and data requirements are not complex	M – Net generation data is provided by third-party utility and Tenaska (who acts as the proponent's Energy Manager for the facility).	L – IESC to review all electricity consumption invoices	M
Emission factors	M – Emission factors are calculated using protocol tool and utilizes publicly available data to calculate the EF considering the grid's electricity – Southwest Power Pool (SPP)	L – Emission factors tool from established protocol. Proponent calculated the emissions factor according to ACM0002 and was reviewed by a third-party consultant who puts together the final report.	L – IESC will re-calculate the emission factors used	M

2.2 Document Review

The verification and sampling plans for this facility were developed considering IESC's assessment of the verification risk for the engagement described in Section 2.1. IESC assessed the initial verification risk as Medium. Following the risk assessment, IESC requested and reviewed the following documents:

- Validated Project Description, 2018
- Validation report, 2018
- Monitoring Report, 2021
- Emission reduction calculation spreadsheet - Grid data calculations
- Reading Wind meter hourly data (PI and SQG)
- Reading Wind meter monthly data (Tenaska)
- VER ownership documentation - (Wind energy ground lease, carbon offset power purchase agreement)
- Reading Check Meter test sheets

IESC also re-calculated the grid emission factor using the data available from the EIA 860 and 923 datasets, 2012 – 2016 for grid generation data and, EPA-2014 and EIA-2021 for emission factors for fuel type.

Furthermore, the data flow in the GHG data management system is as follows:

- The electricity generated had 3 separate metering data (Revenue quality meter at interconnection point, proponent's PI data collection system as measured by revenue quality meter and manufacturer's meter for each turbine). The revenue meter data from the entire crediting period was provided to IESC by SPC containing every 5 minute data of the net generation of electricity. The PI data by turbine for April and November 2021 was also provided. IESC also received the monthly net generation of the facility data which is from Tenaska who acts as the proponent's Energy Manager for the facility.
- With the use of the data management Acuity, Tenaska retrieved data from the settlement meter and backed-up the data daily through a RMAN backup server that is within the SPP data centre.
- The SPP data centre was used to retrieve the necessary measurements of electricity generation that were used for the emissions analysis that was kept on Market Data Solution and captured daily on a Dell Power Protect Data Management
- The ground lease document and the carbon offset power purchase agreement was provided by SPC to IESC to review the ownership boundary of the project.

- Data on SF₆ levels per device were provided along with check meter test data by Electric Power Systems (testing body).

2.3 Interviews

During the site visit, IESC held an opening meeting with the following:

- Kerri M. Keith, Manager, Commercial Markets, SPC
- Issac Akers. Reading Site Manager, SPC
- Elisabeth Hankins – Renewable Operations Engineer, SPC
- William Bates – Grant Site Manager, SPC

Furthermore, Issac assisted with the site tour and Kerri assisted with the data requests and clarification requests. IESC was satisfied with the answers to the questions regarding the project development, operation, and maintenance.

2.4 Site Visits

The site visit took place on June 21, 2022 at the Reading Wind facility located at 2459 Road V Reading, KS, USA and the site verification activities are listed in Table 2.

Table 2. Site visit activities by IESC.

Item	Purpose
Opening Meeting	Explained the verification process, level of assurance, materiality, verification criteria, standards, and overall verification process.
Site Tour	Toured the site to inspect: 1. Electricity meters 2. Wind Turbines: ○ 14 x Siemens SWT-2.415-108 @ 80m HH turbines, 2.415 MW capacity each ○ 48 x Gamesa G132 @ 101.5 HH turbines, 3.465 MW capacity each. 3. O&M facility 4. Heavy machinery on site 5. Equipment (if any) 6. Data Management Systems 7. Wind Turbine Software/Control Room Assessed the SSR's as outlined in the Offset Project Plan.
Interviews with Site Staff, and assessment of GHG management system and controls	Review of data management systems, calibration procedures, emissions calculation procedures, QA/QC procedures. Identification of any additional records to be obtained.
Closing Meeting	Discussed results of site visit and requested additional data or records that were to be provided to IESC.

The Project is located near Reading in Lyon and Osage Counties, Kansas, USA on parcels totaling approximately 20,000 acres. Approximately 25% of the planned turbine layout is in Osage County, with the remainder in Lyon County. During the site visit, all the wind turbines were toured and 2 of them (Turbine S4 and T20) were visited for detailed site inspection. Coordinates of the individual turbines are presented in Table 3.

Table 3. List of turbines, diameter, and coordinates.

Turbine	UTM14 NAD27 Coordinates		Diameter (m)
	Easting	Northing	
S1	753650.00	4265198.00	80
S2	753918.00	4265465.00	80
S3	754288.00	4265521.00	80
S4	754925.00	4266749.00	80
S5	755286.00	4266635.00	80
S6	755593.00	4266411.00	80
S7	753369.00	4264959.00	80
S8	754271.51	4266315.20	80
S9	756641.80	4265649.24	80
S10	755856.00	4266222.00	80
S11	755032.00	4264813.00	80
S12	755390.00	4264644.00	80
S13	757058.00	4265639.00	80
S14	757660.00	4265691.00	80
T11	756756.00	4268887.00	101.5
T12	757192.00	4268900.00	101.5
T13	758123.00	4269510.00	101.5
T15	758328.00	4266296.00	101.5
T16	758843.00	4266304.00	101.5
T17	758709.50	4264975.58	101.5
T18	759148.00	4264900.00	101.5
T19	759991.00	4267150.00	101.5

T20	760501.00	4267345.00	101.5
T21	761911.00	4265214.00	101.5
T22	762480.00	4265243.00	101.5
T23	763087.00	4265286.00	101.5
T24	763664.00	4265254.00	101.5
T25	760248.34	4264040.00	101.5
T26	760893.23	4263584.91	101.5
T27	761706.00	4263423.00	101.5
T28	762162.00	4263482.00	101.5
T29	763511.00	4263362.00	101.5
T30	763831.00	4263657.00	101.5
T31	764913.00	4264273.00	101.5
T32	759019.48	4262316.24	101.5
T33	759370.54	4262133.01	101.5
T34	760386.00	4261944.00	101.5
T35	761835.81	4261821.62	101.5
T36	762180.33	4262019.13	101.5
T37	762607.52	4261932.00	101.5
T38	764785.73	4262084.49	101.5
T39	765247.00	4262477.00	101.5
T40	765750.00	4262482.00	101.5
T41	766658.31	4261819.91	101.5
T42	767028.00	4262019.00	101.5
T43	768045.00	4261984.00	101.5
T44	768458.00	4261846.00	101.5
T45	769061.00	4261900.00	101.5
T46	765674.00	4260268.00	101.5
T47	766627.03	4259465.64	101.5
T48	767075.93	4259538.36	101.5
T49	767442.00	4260167.00	101.5

T50	761562.74	4261532.82	101.5
T51	767421.98	4262222.69	101.5
T52	761913.20	4268259.23	101.5
T53	757211.93	4264064.35	101.5
T55	757611.69	4264068.91	101.5
T56	758288.00	4264691.00	101.5
T58	761475.35	4268301.80	101.5
T59	764885.00	4259455.00	101.5
T60	764257.72	4259382.76	101.5
T61	761646.00	4264774.00	101.5

2.5 Resolution of Findings

Table 4 includes the resolution of findings including clarification requests (CLs), corrective actions requests (CARs), and forward action requests (FARs) made by IESC during the verification.

2.5.1 Forward Action Requests

The FARs were listed in Table 3.

2.6 Eligibility for Validation Activities

No validation was undertaken as a part of the verification.

Table 4. Resolution of findings for the Southern Power Reading Wind Farm.

Findings' Category	Findings	Resolution	Conclusion
Emission Factors (EF) for fuel usage type	FAR: - EF for fuel type code WDS is inconsistent with the source mentioned by the proponent. - Emission factors for fuel type codes BQL, OBL, OBS, OG, SGP, SLW, and WDL are excluded by the proponent stating that the information was unknown at the time; however, when IESC reviewed the available information from 2017, relevant emissions factors were found for those fuel codes and should have been included in the EF calculations (Data source: The Emissions and Generation Resource Integrated Database, EPA, February 2017).	Client will make adjustments on future verifications.	Immaterial to the final emission reduction quantification. However, updating EFs will improve accuracy.
Operating Margin Calculation	FAR: - The list of plants the proponent considered for the operating margin calculation concurs with the plants that IESC identified for all three years (2014, 2015, and 2016). However, the emissions recalculated by IESC for some of the plants differ, even with the use of the proponent's emission factor for each fuel type: - In 2014: A total of 60 plants contributed to a difference of 322,946,757.4 t CO₂. - In 2015: A total of 61 plants contributed to a difference of 9,062,025.9 t CO₂. - In 2016: A total of 55 plants contributed to a difference of 9,819,542.5 t CO₂. The reported value of the Simple OM was 0.852 t CO₂/MWh whereas IESC's recalculated value was 0.803 t CO₂/MWh.	Unclear where the discrepancy is but client will review data from all three years for future reporting.	Immaterial to the final emission reduction quantification. Error may be a result of data handling (as there is a large quantity of data) leading to a small error on the OM.
Built Margin Calculation	FAR: - The plant 'St Joseph Sanitary Landfill Gas Collection and Control System' with proponent 'Kansas City Power and Light Greater Missouri' was not excluded in the Set Sample (SET≥20 percent) as per the TOOL07 (Section 6.5, 75.b) since the plant is a registered VCS project. - The inclusion of the plant mentioned above in the proponent's calculation affects the net generation of all the SPP plants (Regional Net Gen). Although the methodology to select the set of power plants (SET≥20 percent) for the Built Margin calculation is as per TOOL07 (Section 6.5, 75), IESC found the recalculated SET≥20 percent list of plants to differ. The Proponent considered 150 plants in the calculation of the Built Margin. However, IESC found 32 of the plants included, should have been excluded, while 29 plants that were excluded, should have been included. The reported value of the BM was 0.151 t CO₂/MWh whereas IESC's recalculated value was 0.313 t CO₂/MWh.	Client will review and make adjustments on future verifications.	Immaterial to the final emission reduction quantification. However, making the correction will lead to a more accurate emission reduction quantification.

3 VALIDATION FINDINGS

3.1 Participation under Other GHG Programs

The 2020 verification body mentions that the project has neither applied for other credits nor received another form of GHG environmental credits. The project is eligible for Renewable Energy Credits (RECs), however, the PPA has a stated clear objective to generate VERs instead of RECs, and the Project Proponent will not issue RECs while applying for issuance of VERs for the same instances of power generation, as this would result in double counting. IESC concurs with the statement.

3.2 Methodology Deviations

There were no methodology deviations for this monitoring period.

3.3 Project Description Deviations

The 2020 verification body mentions that the validated Project Description identifies the Project start date as December 31, 2019; however, due to delays during the construction and commissioning of the project, the commercial operation date was May 21, 2020. The first crediting period will run from May 21, 2020 to May 20, 2030. The 2020 verification body approved this deviation because it did not impact the applicability of the methodology, additionality, or the appropriateness of the baseline scenario. IESC concurs with the statement.

3.4 Grouped Project

The Project is not a grouped project.

4 VERIFICATION FINDINGS

4.1 Project Implementation Status

The 2020 verification body found that the project start date was May 21, 2020, the date upon which commercial operation began. The crediting period is for ten years, beginning on May 21, 2020 and ending on May 20, 2030. The 2020 verification body found that the Project was implemented in conformance with the validated Project Description with a start date deviation as described in Section 3.3.

Furthermore, SPC is identified as the Project Proponent in the Monitoring Report. During verification activities, IESC confirmed that SPC is the Project owner and operator and thus has rights to all emission reduction credits generated by the Project. SPC confirmed that the Project has not participated in or been rejected under any other GHG programs since validation or the previous verification, has not sought any other form of environmental credit and that the GHG emission reductions generated by the Project have not become included in any other mechanism that includes GHG allowance trading. Overall, IESC concludes that the Project has been implemented in accordance with the project description.

4.2 Safeguards

4.2.1 No Net Harm

The project proponent did not identify any negative environmental or socio-economic impacts in the development of the Project.

4.2.2 Local Stakeholder Consultation

The project proponent notified the public of the proposed Project and provided the opportunity for public comment and action sessions. All meeting outcomes were documented by SPC. During the initial permitting phase of the Project, SPC facilitated regular meetings with the public, addressing any concerns or issues as they arose. SPC is currently unaware of any pending landowner issues and there were no concerns regarding the Project design and layout. The Project Proponent demonstrated that they have ongoing communication with stakeholders, and the communication channels are open for any concern.

4.3 AFOLU-Specific Safeguards

This was not an AFOLU project.

4.4 Accuracy of GHG Emission Reduction and Removal Calculations

SPC calculated the Project's emission reductions in accordance with the equations in ACM0002 Version 20 and the validated Project Description. IESC reviewed SPC's GHG assertion spreadsheet to ensure the accuracy of the formulas, emission factors applied, and functionality of the spreadsheet. IESC recalculated the Project's raw data sets to ensure the accuracy of reported data and to ensure that there were no transcription errors. Furthermore, the CDM's ACM0002 Version 20 methodology states that project emissions are zero as the Project is a renewable energy project. IESC recalculated the emission reductions for the entire monitoring period and found the GHG emission reductions to be 454,373.04 t CO₂e, a difference of 2,679.04 t CO₂e, or 0.59% compared to the GHG assertion. This falls under the $\pm 1\%$ materiality threshold. This is due to the differences in IESC's recalculated emission factors for the project. A summary of the errors associated with the emission factor calculations were presented in Table 4. The GHG assertion for the current reporting period is 451,694 t CO₂e.

For a detailed analysis of the errors, please see Section 2.5. Overall, IESC concludes that the GHG emission reductions and removal have been quantified in accordance with the project description and applied methodology, and that it is materially correct and free of material misstatement.

4.5 Quality of Evidence to Determine GHG Emission Reductions and Removals

SPC provided adequate documentation for the emission reduction calculations as well as the Project's information control systems, data management processes, and data quality assurance procedures. IESC reviewed the Project's Monitoring Report, test meter reports, raw data, and all emission reduction calculations. Additionally, IESC interviewed Project personnel to assess their understanding of the Project equipment and data outputs including data management. SPC's primary revenue meter collects and records Project data continuously and was found to be operating in a satisfactory manner. IESC found the information provided to be transparently documented, of sufficient quantity and appropriate quality and in accordance with requirements of the ACM0002 Version 20 methodology and the validated Project Description.

4.6 Non-Permanence Risk Analysis

The Project is non-AFOLU and as such non-permanence risk analysis is not applicable.

5 VERIFICATION OPINION

The GHG statement was the responsibility of the project proponent. IESC confirms the Project conforms with the verification criteria and the GHG emission reductions or removals, including any qualifications or limitations is in accordance with the verification criteria and methodology as stated in Section 1.2 and 2.1. Further, the Project has been implemented in accordance with the project description and subsequently validated variations. IESC identified 5 findings in the calculation of the operating margin, built margin, and the emission factors for fuel type. These findings did not lead to a material misstatement and, therefore, IESC concludes to a reasonable level of assurance that the Project's GHG assertion of 451,694 tCO₂e for the period of January 1, 2021 to December 31, 2021 was fairly stated. The GHG statement verification was conducted in accordance with ISO 14064-3: 2019.

Verification period: From [1-January-2021] to [31-December-2021]

Verified GHG emission reductions and removals in the above verification period, broken down by calendar year:

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
Year 2021 (1-January-2021-- 31-December-2021)	454,373	0	0	454,373
Total	454,373	0	0	454,373

Year	<i>Ex-ante emissions reductions /removals</i>	<i>Achieved emissions reductions /removals</i>	<i>Percent difference</i>	<i>Justification for the difference</i>
Year 2021 (1-January- 2021– 31- December- 2021)	512,840	454,373	-11.4%	According to the Project Proponent, achieved reductions were lower than estimated reductions due to wind speed variances as well as scheduled maintenance and downtime. All turbines remain operational and a part of the project.
Total	512,840	454,373	-11.4%	-

APPENDIX A: VERIFICATION PLAN

Verification Plan for Reading Wind Energy – 2021 GHG Offset Project

1. INTRODUCTION

This verification plan is drafted in accordance with ISO 14064-3: 2019 and the Verified Carbon Standard (VCS) Program requirements, and all associated guidance documents. The verification plan includes the fundamentals, the proposed verification team, the verification schedule, the risk assessment, the preliminary quantitative data testing including sensitivity analysis and data testing, the draft verification procedure, and finally the draft site visit agenda. The document is intended to provide the person responsible for the inventory with an understanding of the preliminary issues identified during the desk-top review of the information provided and to ensure that all the required personnel and information required for the site visit are prepared and available.

ISO 14064-3:2019 defines five principles that are fundamental to ensure that GHG-related information is a true and fair account. These principles will guide the verification procedures. Section 4 of ISO 14064-3:2019 defines these principles as follows:

- **Impartiality:** Design and execute the verification engagement so that it is objective and does not introduce bias.
- **Evidence-based approach:** Ensure the verification engagement employs a rational method for reaching reliable and reproducible verification conclusions and is based on sufficient and appropriate evidence.
- **Fair Presentation:** Ensure the verification activities, findings, conclusions, and opinions are truthfully and fairly presented. Report significant obstacles encountered during the process, as well as unresolved, diverging opinions among verifiers or validators, to the responsible party and the client.
- **Documentation:** Document the verification and ensure it establishes the basis for the conclusion and conformity with the criteria
- **Conservativeness:** When assessing comparable alternatives, use a selection that is cautiously moderate

IESC has implemented processes including ensuring a competent verification team has been assigned to this engagement to ensure the application of these principles for this verification.

The person responsible can contact Internat Energy Solutions Canada (IESC) with questions or comments concerning the content of this document and the planned verification activities.

2. VERIFICATION FUNDAMENTALS

Facility Identification Information

Facility Name: Reading Wind Energy, LLC

Project Location: The Project is located near Reading in Lyon and Osage Counties, Kansas, USA.

The table below displays the specific locations of each of the 62 wind turbines
:

Turbine	UTM14 NAD27 Coordinates		Diameter (m)
	Easting	Northing	
S1	753650.00	4265198.00	80
S2	753918.00	4265465.00	80
S3	754288.00	4265521.00	80
S4	754925.00	4266749.00	80
S5	755286.00	4266635.00	80
S6	755593.00	4266411.00	80
S7	753369.00	4264959.00	80
S8	754271.51	4266315.20	80
S9	756641.80	4265649.24	80
S10	755856.00	4266222.00	80
S11	755032.00	4264813.00	80
S12	755390.00	4264644.00	80
S13	757058.00	4265639.00	80
S14	757660.00	4265691.00	80
T11	756756.00	4268887.00	101.5
T12	757192.00	4268900.00	101.5
T13	758123.00	4269510.00	101.5
T15	758328.00	4266296.00	101.5
T16	758843.00	4266304.00	101.5
T17	758709.50	4264975.58	101.5
T18	759148.00	4264900.00	101.5
T19	759991.00	4267150.00	101.5
T20	760501.00	4267345.00	101.5
T21	761911.00	4265214.00	101.5
T22	762480.00	4265243.00	101.5
T23	763087.00	4265286.00	101.5
T24	763664.00	4265254.00	101.5
T25	760248.34	4264040.00	101.5

T26	760893.23	4263584.91	101.5
T27	761706.00	4263423.00	101.5
T28	762162.00	4263482.00	101.5
T29	763511.00	4263362.00	101.5
T30	763831.00	4263657.00	101.5
T31	764913.00	4264273.00	101.5
T32	759019.48	4262316.24	101.5
T33	759370.54	4262133.01	101.5
T34	760386.00	4261944.00	101.5
T35	761835.81	4261821.62	101.5
T36	762180.33	4262019.13	101.5
T37	762607.52	4261932.00	101.5
T38	764785.73	4262084.49	101.5
T39	765247.00	4262477.00	101.5
T40	765750.00	4262482.00	101.5
T41	766658.31	4261819.91	101.5
T42	767028.00	4262019.00	101.5
T43	768045.00	4261984.00	101.5
T44	768458.00	4261846.00	101.5
T45	769061.00	4261900.00	101.5
T46	765674.00	4260268.00	101.5
T47	766627.03	4259465.64	101.5
T48	767075.93	4259538.36	101.5
T49	767442.00	4260167.00	101.5
T50	761562.74	4261532.82	101.5
T51	767421.98	4262222.69	101.5
T52	761913.20	4268259.23	101.5
T53	757211.93	4264064.35	101.5
T55	757611.69	4264068.91	101.5
T56	758288.00	4264691.00	101.5
T58	761475.35	4268301.80	101.5
T59	764885.00	4259455.00	101.5
T60	764257.72	4259382.76	101.5
T61	761646.00	4264774.00	101.5

Project Start Date: May 21, 2020

Offset Start Date: May 21, 2020

Offset Crediting Period: 10 years

Original Crediting Period: May 21, 2020 – May 20, 2030

Reporting Period: January 1st, 2021 – December 31st, 2021

Expected Lifetime of the Project: 20 years

Facility Contact Information

Name: Kerri M. Keith

Position/Title: Manager, Commercial Markets

Email: kmkeith@southernco.com

Telephone Number: 205.992.0194

Mobile Number: 205.335.1406

Mailing Address: 3535 Colonnade Parkway, Birmingham, AL 35243

Fundamentals

GHG Assertion:	The actual emissions reductions for the Project's operation for the period of January 1 to December 31, 2021 is 451,694 tonnes CO _{2e} .
Protocol	UNFCCC Clean Development Mechanism methodology entitled: "Consolidated baseline methodology for grid connected electricity generation from renewable sources (ACM0002, Version 18.1)"
Ownership:	Southern Power Company has full ownership of the wind power plant, equipment, and systems that generate the GHG emission reductions, and has not been divested of such ownership.
Project Activity:	For the verification period the Project activities are eligible under the VCS Program to generate offsets as they meet the following conditions: ▶ The project crediting period is ten years fixed. ▶ The Project has not sought or received any other form of GHG environmental credits. ▶ Projects and the implementation of project activities does not lead to the violation of any applicable law, regardless of whether or not the law is enforced.
Level of assurance:	Reasonable Level of Assurance
Materiality threshold:	± 5% of emission offsets generated (project report generating less than 500,000 tonnes of emission offsets)

Other Environmental Attributes	N/A
Project Registration	N/A
Verification Objective	To verify whether the Project Report and GHG assertion under the VCS Program, satisfies the verification criteria. The main objectives of this verification are to independently review: ▶ Whether the 2021 Offset Report submitted and associated GHG Assertion are in alignment with the VCS Program regulation, applicable protocols, and associated guidance documents ▶ The data reported are accurate, complete, consistent, transparent, and free of material error or omissions ▶ Complete the “confirmations” activities defined in the Carbon Competitiveness Incentive Regulation Standard for Verification
Verification Criteria:	The audit will assess the 2021 Offset Project Report and all supporting documentation against the following criteria: ▶ UNFCCC CDM large-scale consolidated methodology ACM0002: Grid-connected electricity generation from renewable sources, Version 20.0, November 28, 2019 (CDM Methodology); ▶ UNFCCC CDM methodological tool: Tool to calculate the emission factor for an electricity system, Version 07.0 (CDM EF Tool); ▶ UNFCCC CDM methodological tool: Tool for the demonstration and assessment of additionality, Version 07.0 (CDM Additionality Tool); and ▶ UNFCCC CDM Guidelines on the assessment of investment analysis, Version 06 (CDM Investment Analysis Guidelines) ▶ VCS Standard, January, 2022 ▶ VCS Program Guide, January 2022
Verification Standard:	ISO 14064-3: 2019, VCS Guidance, Validation and Verification Manual Version 3.2, October 19, 2016

Scope

Facility Description:	Electricity generation by wind power from of 62 (greenfield) wind power turbines The technologies include 14 x Siemens SWT-2.415-108 @ 80m HH turbines, 2.415 MW, and 48 x Gamesa G132 @ 101.5m HH turbines, 3.465 MW.
Geographical Boundaries:	The Project is located near Reading in Lyon and Osage Counties, Kansas, USA on parcels totaling approximately 20,000 acres. Approximately 25% of the planned turbine layout is in Osage County, with the remainder in Lyon County. Coordinates of the individual turbines are presented below:

Turbine	UTM14 NAD27 Coordinates		Diameter (m)
	Easting	Northing	
S1	753650.00	4265198.00	80
S2	753918.00	4265465.00	80
S3	754288.00	4265521.00	80
S4	754925.00	4266749.00	80
S5	755286.00	4266635.00	80
S6	755593.00	4266411.00	80
S7	753369.00	4264959.00	80
S8	754271.51	4266315.20	80
S9	756641.80	4265649.24	80
S10	755856.00	4266222.00	80
S11	755032.00	4264813.00	80
S12	755390.00	4264644.00	80
S13	757058.00	4265639.00	80
S14	757660.00	4265691.00	80
T11	756756.00	4268887.00	101.5
T12	757192.00	4268900.00	101.5
T13	758123.00	4269510.00	101.5
T15	758328.00	4266296.00	101.5
T16	758843.00	4266304.00	101.5
T17	758709.50	4264975.58	101.5
T18	759148.00	4264900.00	101.5
T19	759991.00	4267150.00	101.5
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T25	760248.34	4264040.00	101.5
T26	760893.23	4263584.91	101.5
T27	761706.00	4263423.00	101.5
T28	762162.00	4263482.00	101.5
T29	763511.00	4263362.00	101.5
T30	763831.00	4263657.00	101.5
T31	764913.00	4264273.00	101.5
T32	759019.48	4262316.24	101.5
T33	759370.54	4262133.01	101.5

T34	760386.00	4261944.00	101.5
T35	761835.81	4261821.62	101.5
T36	762180.33	4262019.13	101.5
T37	762607.52	4261932.00	101.5
T38	764785.73	4262084.49	101.5
T39	765247.00	4262477.00	101.5
T40	765750.00	4262482.00	101.5
T41	766658.31	4261819.91	101.5
T42	767028.00	4262019.00	101.5
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T45	769061.00	4261900.00	101.5
T46	765674.00	4260268.00	101.5
T47	766627.03	4259465.64	101.5
T48	767075.93	4259538.36	101.5
T49	767442.00	4260167.00	101.5
T50	761562.74	4261532.82	101.5
T51	767421.98	4262222.69	101.5
T52	761913.20	4268259.23	101.5
T53	757211.93	4264064.35	101.5
T55	757611.69	4264068.91	101.5
T56	758288.00	4264691.00	101.5
T58	761475.35	4268301.80	101.5
T59	764885.00	4259455.00	101.5
T60	764257.72	4259382.76	101.5
T61	761646.00	4264774.00	101.5

Project Scenario:

The project scenario is the operation of the wind farm to generate electricity. The electricity generated is delivered to the Southwest Power Pool (SPP) electricity grid system and displaces fossil fuel-generated electricity resulting in CO₂e emissions reductions.

Baseline Scenario

The baseline scenario is the production of an equivalent amount of electricity by a conventional fossil fuel power plant. Baseline emissions are estimated using the Project electricity production and a grid electricity emission factor. The Project generates emission reductions by displacing grid electricity from fossil fuel combustion with wind-generated electricity.

Type of greenhouse gases:

CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, ODS

3. VERIFICATION TEAM

Lead Verifier	Livio Nichilo, P.Eng, M. Eng
Internal Peer Reviewer	Kevin Tse, MES
Team Member	Poornitha Suresh, M.Eng
Conflict of Interest Auditor	Eri Hashimoto
Appeals/Complaints/Disputes Representative	Erick Lachapelle, B.S.Sc., PhD

4. VERIFICATION SCHEDULE AND SITE VISIT AGENDA

Table 1, below, outlines the anticipated verification schedule, and **Table 2** presents the site visit schedule.

Table 1: Verification Schedule

Verification Activity	Responsible Party	Date of Completion
Kick-off Call/Meeting with Reading Wind Energy, LLC	IESC / Reading Wind Energy, LLC	April 5, 2022
IESC to receive documentation	Reading Wind Energy, LLC	May 5, 2022
Initial Desktop Review	IESC	June 13, 2022
Provide Verification Plan to Reading Wind Energy, LLC	IESC	June 14, 2022
Site Visit	IESC / Reading Wind Energy, LLC	June 21, 2022
Receive any additional documentation/clarifications	IESC / Reading Wind Energy, LLC	June 23, 2022
Draft Verification Report	IESC	June 30, 2022
Address Follow-up Items	IESC / Reading Wind Energy, LLC	June 30, 2022
Finalize Verification Report, Statement of Verification, Conflict of Interest Forms, Verification Plan	IESC	June 30, 2022

Table 2: Site Visit Schedule

Item	Purpose	Time*
Opening Meeting	Explanation of verification process, level of assurance, materiality, verification criteria, standards, and overall verification process.	9:00 am – 9:30 am
Site Tour	Tour of the site to inspect: - Electricity meters - Wind Turbines: 14 x Siemens SWT-2.415-108 @ 80m HH turbines, 2.415 MW capacity each 48 x Gamesa G132 @ 101.5 HH turbines, 3.465 MW capacity each.	9:30 am – 1:00 pm

	3. O&M facility 4. Heavy machinery on site 5. Equipment (if any) 6. Data Management Systems 7. Wind Turbine Software/Control Room Assess the SSR's as outlined in the Offset Project Plan	
Interviews with Site Staff, and assessment of GHG management system and controls	Review of data management systems, calibration procedures, emissions calculation procedures, QA/QC procedures. Identification of any additional records to be obtained	1:00 pm – 2:30 pm
Closing Meeting	Closing meeting to discuss results of site visit and to request any additional data or records that to be provided to IESC	2:30 pm – 3:00 pm

*Timing of activities may change depending on availabilities of personnel and findings throughout verification

5. PREVIOUS GHG OFFSET PROJECT AND VERIFICATION FINDINGS

Changes to Facility Operations or Boundaries for the Current Reporting Period

N/A

Findings from Previous Verifications

The previous verification completed by Internat Energy Solutions Canada for the 2020 reporting period included the following errors, omissions, misstatements, or non-compliances and the corresponding resolution (if applicable) to each:

Error, Omissions, Misstatement or Non-Compliance	Resolution
N/A	N/A

6. RISK ASSESSMENT

Based on the review of documentation, controls procedures and data, the verifier should assess risks, including inherent risk, control risk, detection risk and materiality. The following tables provide a risk assessment based on the amount of emissions (tonnes CO₂/year) from each SSR (source, sink, reservoir) included in the GHG Offset Project. When an SSR represents a small percentage of the overall emission, the risk of an error being material is minor compared to a major source. The data used to calculate major sources is assessed in more detail because a potential error may cause a material discrepancy.

Table 3: Summary of Sources, Sinks, and Reservoirs for GHG Inventory

Year	Baseline emissions or removals (tCO ₂ e)	Project emissions or removals (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Net GHG emission reductions or removals (tCO ₂ e)
2021	451,694	-	-	451,694
TOTAL	451,694	-	-	451,694

*Note: Numbers may not match the assertion or calculation sheet exactly due to rounding

IESC conducted a preliminary assessment of the potential risk associated with this verification that informs the development of the verification procedures. There are three types of risk that are assessed, which are inherent, control, and detection risk.

Inherent risk is the risk of error due to the complexity of the project or the capacity of staff involved with the project.

Control risk is the risk that the proponent's control system will not detect and rectify a discrepancy.

Detection risk is the risk that IESC will not identify a material discrepancy.

The following table describes the inherent and control risks analyzed by IESC and the corresponding verification procedure(s) outlined in the following section that have been designed to address these risks.

Risk Factor	Inherent Risk (H/M/L)	Control Risk (H/M/L)	Detection Risk (H/M/L)	Overall Risk (H/M/L)
Quantification Protocol	M – Project utilizes an established quantification protocols and documentation from VCS Program. However, the protocol was established many years ago. IESC will make sure to use latest version.	N/A	L – IESC will check the applicability of the protocol and assess all aspects of the calculation and report against the quantification	M

Risk Factor	Inherent Risk (H/M/L)	Control Risk (H/M/L)	Detection Risk (H/M/L)	Overall Risk (H/M/L)
			protocol and standards.	
Project Boundaries	M – Project ownership needs to be clarified as the project's turbines runs on multiple lands owned by respective landowners. This is the first time IESC is verifying this project.	N/A	L – IESC is very familiar with the technology and will be on-site to verify the project boundaries	M
The metering of net electricity production	M – Project operation is not complex;	L – Metering is conducted by 3 meters (SQG, Revenue Check Meter and Manufacturer DCS)	M – IESC will be on-site to verify the location of the meter. First time conducting site-visit for this client.	L
The quantification of reductions achieved by the project	M – Reductions are calculated using applicable methodologies and tools.	M – Metering is conducted by 3 meters (SQG, Revenue Check Meter and Manufacturer DCS)	L – IESC will review documentation for all GHG activity data	L
GHG Information Management Systems	L – Data systems are organized electronically and captured electronically.	M – This is the first time IESC is verifying this project.	L – IESC will verify the GHG information management system in place	M
Quantification Data				
Net electricity exported to the grid	L – Metering and data requirements are not complex	L – metered by an onsite revenue meter	L – IESC to review monthly statements	L
Electricity consumption on-site	M – Metering and data requirements are not complex	M – Net generation data is provided.	L – IESC to review all electricity consumption invoices	M
Natural gas consumption (office)	M – Data will be requested if applicable	M – Data will be requested if applicable	L – IESC to review all natural gas consumption invoices if applicable	L
Gasoline consumption (fleet)	M – Data will be requested if applicable	M – Data will be requested if applicable	L – IESC will cross check the fuel purchase records if applicable.	L
Emission factors	M – Emission factors are calculated using protocol tool and utilizes publicly available data to calculate the EF	L – Emission factors tool from established protocol.	L – IESC will re-calculate the emission factors used	M

Risk Factor	Inherent Risk (H/M/L)	Control Risk (H/M/L)	Detection Risk (H/M/L)	Overall Risk (H/M/L)
	considering the grid's electricity – Southwest Power Pool (SPP)			

Risk Statement:

The verification and sampling plans for this facility were developed considering our assessment of the verification risk for the engagement. IESC assessed the initial verification risk as **Medium**.

7. VERIFICATION PROCEDURE

	Item	Type of Evidence	Verification Activity	Evidence Gathering Plan and Justification	Findings
1.	Project Report	Documentation	- Review Project Report to confirm the details of the GHG assertion, and that it contains all necessary information. - Conduct site visit to confirm emission sources reported with what is observed on-site	- Visual inspection of all turbines included in the project will be completed during the site visit - Close physical inspection will be completed for one of each wind turbine (T20 and S4)	
2.	Project Eligibility	Documentation, Inspection	- Confirm that the project meets the eligibility criteria as outlined by VCS Program. - Confirm the project boundary and ownership: "project is only eligible where the project proponent can demonstrate project ownership."	Request evidence of project ownership: Permits, leases, maps and/or diagrams.	
3.	Protocol Applicability Requirements	Inspection, Documentation	- Review project details to confirm all applicable protocol applicability requirements have been met: - Check methodology applicability conditions and verify if there are any Methodology Deviations. - Check that the project involves Greenfield power plants and belongs to sectoral scope 1. - The spatial extent of the project boundary includes the project power plant/unit and all power plants/units connected physically to the electricity system that the CDM project power plant is connected to. - The greenhouse gases and emission sources included in or excluded from the project boundary are shown in Table 2 of the ACM0002.	N/A	

			○ The Project Proponent has applied the CDM Tools correctly and consistent with ACM0002. ○ Combined Margin (CM) calculated using the CMD Tool to calculate the emission factor for an electricity system. ○ The Project correctly adheres the monitoring plan as described in the ACM0002 methodology		
4.	Net Electricity Exported to Grid	Documentation	• Conduct site tour to inspect meter locations and serial numbers • Review electrical single line diagram to confirm location of meter • Inspect calibration records for electricity production meters	• Site visit and cross-check with updated map.	
		Recalculation	• Inspect all statements for the crediting period • Recalculate the net electricity exported to the grid	• All 12 months of statements to be reviewed	
		Inquiry	• Interview operations to determine if there were any operational issues or anomalies in 2021 relating to production	• N/A	
		Analysis	• Perform trending analysis on electricity production to identify possible anomalies	• N/A	
5.	Electricity Consumption on-site	Documentation	• Conduct site tour to inspect meter locations and serial numbers ○ O&M Building ○ Electricity supplied to the Project through the transmission system when the project is not producing electricity: • Confirm meter numbers match those on electricity invoices	• All 12 months of statements to be requested and reviewed • Request Electricity consumption data	
		Inquiry	• Ask operators if there were any operational issues or anomalies in 2021 relating to electricity consumption	• N/A	
		Analysis	• Perform trending analysis on electricity consumption to identify possible anomalies	• N/A	
		Inspection, Recalculation	• Inspect all electricity consumption records • Recalculate the total electricity consumption across the O&M facility, substation, &	• N/A	

			transmission provided energy when wind farm was not operating		
6.	Natural Gas Combustion	Documentation	- Conduct site tour to inspect meter location and serial numbers - Confirm meter numbers match those on natural gas invoices	- All 12 months of statements to be reviewed - Request fuel records/invoices, if applicable.	
		Inquiry	- Ask operators if there were any operational issues or anomalies in 2021 relating to natural gas consumption - Assess the usage of backup generators for either site	N/A	
		Analysis	Perform trending analysis on natural gas consumption to identify possible anomalies	N/A	
		Inspection, Recalculation	- Inspect all-natural gas records for the crediting period - Recalculate the total natural gas consumption	N/A	
7.	Gasoline Combustion	Documentation	Inspect fuel purchase records if paper copies are available, or obtain scanned copies	Request fuel records/invoices, if applicable.	
8.	Monitoring Plan/GHG Data Management System	Inquiry, Inspection, Documentation	Interview facility staff about specific GHG data management, data aggregation, and sampling procedures	N/A	
9.	Data Retention Policy	Inquiry, Inspection	Interview staff on record retention policies, procedures and practices	N/A	
10.	Emissions Report	Documentation	Assess the inventory report for completeness relative to the requirements of VCS program	N/A	
11.	Production Amount	Documentation	- Discuss the production parameter measurement process - Obtain sampling of primary records related to the production parameter and cross check against provided daily production numbers for consistency	N/A	

12.	Equipment Calibration	Documentation	- Observe internal meters associated with GHG offset project - Confirm meter is calibrated according to manufacturer's recommendations and align with accuracy requirement of the regulation	N/A	
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8. VERIFICATION EXECUTION

Based on the Verification and Sampling Plans, the verification procedures will be implemented. This process will involve collection and review of documentation as well as a site visit to collect evidence, test controls, and conduct substantive testing. During the verification process, the Verification and Sampling Plans may change; the final Verification and Sampling Plans to be provided in the final Verification Report will be updated to reflect the verification parameters and procedures that were executed.

Clarification and Information Requests

During the course of the verification process, additional documentation and data will be required by the verification team. To facilitate this process, a consolidated request for additional information will be developed and issued to the Project Proponent. The requests and responses will be summarized and used to document the verification team's assessment of each response to be included in the final Verification Report.

	Name / Signature	Position	Date
Prepared By:	Poornitha Suresh	Team Member	October 6, 2022
Approved By:	Livio Nichilo	Lead Verifier	October 6, 2022

VCS VERIFICATION DEED OF REPRESENTATION

BY

INTERNAT ENERGY SOLUTIONS CANADA

THIS DEED OF REPRESENTATION is made on April 12, 2023

BY

Internat Energy Solutions Canada Inc.

425 Adeliade St. West, Suite 202

Toronto, ON, M5V 3C1

(as **VVB**)

THIS DEED WITNESSES as follows:

1. INTERPRETATION

1.1 In this Deed:

"Accountholder" means the holder of an account in the Verra Registry;

"AFOLU" means agriculture, forestry and other land use;

"GHG" means greenhouse gas;

"GHG Program" means a formal or organized program, scheme or arrangement for the recognition of activities leading to Reductions, or the crediting or issuance of instruments representing, or acknowledging, Reductions;

"Project" means Reading Wind Energy, LLC;

"Project Crediting Period" means the time period for which GHG emission reductions or removals generated by the Project are eligible for issuance as VCUs (the rules with respect to the length of such time period and the renewal of the project crediting period are set out in the *VCS Standard*);

"Project Ownership" means the legal right to control and operate the project activities. Distinct from proof of right;

"Project Proponent" means the individual or organization that has overall control and responsibility for the Project, or an individual or organization that together with others, each of which is also a Project Proponent, has overall control or responsibility for the Project. The entity(s) that can demonstrate Project Ownership in respect of the Project. For the avoidance of doubt where an individual executes this Representation in their capacity as an authorized office holder of the company who is the Project Proponent, this Representation is made by the company, not the authorized office holder;

"Reduction" means a reduction or removal of one tonne of CO₂e caused by the activities of a Project during the Project Crediting Period;

"Validation/Verification Body" or **"VVB"** means an organization approved by Verra to act as a validation/verification body in respect of providing validation and/or verification services in accordance with the VCS Program Rules;

"VCS Program" means the GHG Program operated by Verra which establishes the rules and requirements that operationalize the VCS to enable the validation of GHG projects and the verification of GHG emission reductions and removals;

"VCS Program Rules" means the rules and requirements set out in the *VCS Program Guide*, the *VCS Standard* and the other VCS Program documents, as such rules and requirements may be updated from time to time;

"Verification Report" means the written report of verification covering the Reductions generated by the Project from 01-01-2021 to 31-12-2021 and prepared by the VVB in accordance with the VCS Program Rules; and

"Verified Carbon Unit" (VCU) means a unit issued by, and held in the Verra Registry representing the right of an Accountholder in whose account the unit is recorded, to claim the achievement of a Reduction that has been verified by a validation/verification body in accordance with the VCS Program Rules. Recordation of a VCU in the account of the Accountholder at the Verra Registry is *prima facie* evidence of that Accountholder's entitlement to that VCU.

"Verra Project Database" means the database that provides public access to all project and VCU information, including retirement and tracking of the AFOLU pooled buffer account (and serves similar functions for other Verra programs);

- 1.2 **"Verra Registry"** means the registry used by Verra that ensures all required Project and program documents have been submitted, maintains accounts of VCUs, issues and ensures the seamless flow of VCUs between registry accounts, and maintains custody and records of VCU legal ownership; Documents referred to in this Deed but not defined shall be the VCS Program documents, as updated from time to time, to which the relevant term relates.

2. REPRESENTATIONS

- 2.1 I am the Validation/Verification Body in relation to the verification of the Project.
- 2.2 I hereby represent and warrant that:
- 2.2.1 I have independently verified the Reductions generated by the Project in accordance with the VCS Program Rules;
- 2.2.2 In relation to any validation findings and conclusions provided in the Verification Report, I have independently validated the Project's compliance with the VCS Program requirements as set out in the VCS Program Rules; and
- 2.2.3 All factual information that I provide in relation to this Deed or have provided in the Verification Report is to the best of my knowledge following due inquiry true, accurate and complete in all material respects and I have not made or provided, and will not make or provide, false, fraudulent or misleading statements or information in relation to this Deed or the Verification Report.
- 2.3 I hereby acknowledge and agree that:
- 2.3.1 The following persons may rely on and enforce the terms of this Deed:
- (a) Verra;
 - (b) each person who is an Accountholder holding VCUs relating to the Project at any given time;
 - (c) each person on whose behalf VCUs relating to the Project were retired by an Accountholder; and

(d) each of the successors and assigns of those persons listed in clauses 1.1.1(a), 1.1.1(b) or 2.3.1(c);

2.3.2 Neither Verra, nor any of its respective affiliates, directors, employees, agents, licensors and/or contractors, shall be liable with respect to any claims whatsoever arising out of this Deed or erroneous information within the Verification Report submitted to the Verra Registry for indirect, consequential, special, punitive or exemplary damages, including, without limitation, claims brought against Verra by Accountholders, Project Proponents, other Validation/Verification Bodies or any other third party. This paragraph shall apply regardless of any actual knowledge or foreseeability of such damages;

2.3.3 I have read, understood and will abide by the VCS Program Rules; and

2.3.4 Verra has an absolute right to amend any of the VCS Program Rules at any time and shall not bear any liability for loss or damage or liability of any kind sustained by the Validation/Verification Body or any other party involved in the Project in any way under the VCS Program as a consequence of such amendment.

3. GOVERNING LAW AND JURISDICTION

This Deed is governed by and interpreted in accordance with English law, and the English courts shall have exclusive jurisdiction to settle any dispute arising from or connected with this Deed including a dispute regarding the existence, validity or termination of this Deed or the consequences of its nullity.

4. SOVEREIGN IMMUNITY

To the extent that the Validation/Verification Body enjoys any right of immunity from set-off, suit, execution, attachment or other legal process with respect to its assets or its obligations under this Deed, the Validation/Verification Body waives all such rights to the fullest extent permitted by law.

5. COUNTERPARTS

This Deed may be executed in any number of counterparts, each of which when executed and delivered is an original and all of which together evidence the same deed.

6. DELIVERY

This Deed is delivered on the date written at the start of the Deed.

EXECUTED by Internat Energy Solutions Canada Inc. as a deed



Signature of director

LUCO NICHOLO

Name of director



Signature of director/secretary

Helen La

Name of director/secretary