



**Verified Carbon
Standard**

2024 VERIFICATION REPORT DAVIDSON COUNTY LANDFILL



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Client	Anew Environmental, LLC

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Summary:

Anew Environmental, LLC (Project Proponent) retained GHD Services Inc. to undertake a verification of the Davidson County Landfill project (Project Activity) for the 01-January-2024 to 31-December-2024 monitoring period. GHD Limited (GHD) is accredited by ANAB under ISO 14065 Greenhouse Gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition (ISO 14065) as a greenhouse gas validation and verification body and under the VCS. GHD Limited retains full responsibility for the verification, which complies with GHD Limited’s ISO 14065 accreditation requirements.

The Project Activity is located in Lexington, North Carolina, United States and follows the requirements of the Verified Carbon Standard (VCS) voluntary offset program (Program). The Project Activity is listed on the Verra Registry with VCS ID: 2414.

The Project Activity is located at 220 Davidson County Landfill Road, Lexington, NC, 27292 in Davidson County. The Project Activity consists of a landfill gas (LFG) collection system and an electricity generator set designed to capture and combust methane generated within the Davidson County solid waste landfill. A backup flare is also connected to the LFG collection system to combust the LFG, as needed, when the engines are not operational. The LFG collection system includes a total of 102 wells. The Project Activity generates GHG emissions reductions by destroying the landfill gas methane via an electricity generator set and open flare.

The Project Proponent utilized the Climate Action Reserve (Reserve) U.S. Landfill Project Protocol, Version 6.0, published on June 8, 2022 (Protocol).

The scope of this verification is such that GHD, who is recognized as an independent third-party Validation and Verification Body by the VCS, is responsible for reviewing the Monitoring Report including accompanying materials, the Project Activity’s registered Project Description (PD) and any supporting documentation. GHD utilized a risk-based analysis against the relevant requirements of VCS Standard, as applicable.

As part of the verification process, GHD reviewed the completeness, conservativeness, and accuracy of the underlying evidence for the assumptions and claims made, and data sources used. The results

of the investigation were then, together with the results of the review of other areas, combined to form the necessary input for the verification report and opinion.

The verification report and associated appendices document a total of fifteen (15) findings, which include:

- Eleven (11) Corrective Action Requests (CAR)
- Four (4) Clarification Requests (CL)
- Zero (0) Forward Action Requests (FAR)

Upon review of the documentation and explanations provided by the Project Proponent, all findings were closed in a clear and transparent manner. GHD completed the verification in accordance with the VCS Program Guide, Version 4.4, and VCS Standard, Version 4.7, in addition to the Protocol. Based on the results of the verification, GHD is issuing a Positive Verification Opinion for this Project Activity and monitoring period. GHD therefore recommends/certifies that the registered Project Activity has obtained the reported emission reductions of 51,238 tonnes of carbon dioxide equivalent.

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1 INTRODUCTION

1.1 Objective

Anew Environmental, LLC (Project Proponent) retained GHD Services Inc. to undertake a verification of the Davidson County Landfill (Project Activity) for the 01-January-2024 to 31-December-2024 monitoring period. The Project Activity is located in Lexington, North Carolina, United States and follows the requirements of the Verified Carbon Standard (VCS) voluntary offset program (Program). The Project Activity is listed on the Verra Registry with VCS ID: 2414.

The Program requires the verification of the Monitoring Report for each monitoring period by an independent third-party accredited under ISO 14065 Greenhouse Gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition (ISO 14065). GHD Limited (GHD) is accredited by ANAB under ISO 14065 as a greenhouse gas validation and verification body and under the VCS. GHD Limited retains full responsibility for the verification, which complies with GHD Limited's ISO 14065 accreditation requirements.

The objective of the verification is to provide the Project Proponent and the Program with an opinion on whether the Monitoring Report (Report) for the Project Activity monitoring period is free of material misstatements and that the information reported is accurate and consistent with the requirements of the Program.

GHD has prepared this Verification Report in accordance with ISO Standard ISO 14064 Greenhouse gases – Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019) and with the Program requirements.

1.2 Scope and Criteria

This Project Activity falls under VCS sectoral scope 1 – energy industries (renewable/nonrenewable sources) and sectoral scope 13 – waste handling and disposal, consistent with the applicable Protocol. GHD is accredited for this type of work under ANAB sectoral scope 1 and 6, respectively. GHD is responsible for reviewing the Monitoring Report including accompanying materials, the Project Activity's registered Project Description (PD) and any other supporting documentation. The following sections describe the scope of the verification.

1.2.1 Verification Standards

For the verification, GHD applied ISO 14064-3:2019 and the Program verification standards.

1.2.2 Verification Criteria

GHD applied the following verification criteria:

- ISO 14064 Greenhouse gases - Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements, ISO, April 2019 (ISO 14064-2)
- ISO 14064 Greenhouse Gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements, ISO, April 2019 (ISO 14064-3)
- IAF Mandatory Document for the Use of Information and Communication Technology (ICT) for Conformity Purposes: Issue 3, International Accreditation Forum, Inc., January 2025 (IAF MD 4:2025) *
- VCS Standard, Verra: Verified Carbon Standard, dated 16 April 2024, Version 4.7 (VCS Standard)
- VCS Validation and Verification Manual, Verra: Verified Carbon Standard, dated 19 October 2016, Version 3.2 (VCS VVM)
- U.S. Landfill Project Protocol, Climate Action Reserve, Version 6.0, dated 8 June 2022 (Protocol)
- Registered Project Description, Version 9.0, re-issued 13 September 2024 (PD) *

Note:

* - Denotes change from Proposal

1.2.3 Project Boundary

The Protocol specifies the following sources, sinks and reservoirs to be included or excluded in the baseline and project condition:

SSR	Source	Gas	Relevant to Baseline (B) or Project (P)	Included/ Excluded	Justification/Explanation
1	Emissions from Waste Generation	N/A	B,P	Excluded	GHG emissions from this source are assumed to be equal in the baseline and project scenarios.
2	Emissions from Waste Collection prior to landfilling	CO2	B,P	Excluded	GHG emissions from this source are assumed to be equal in the baseline and project scenarios.
		CH4		Excluded	GHG emissions from this source are assumed to be equal in the baseline and project scenarios.
		N2O		Excluded	GHG emissions from this source are assumed to be equal in the baseline and project scenarios.

SSR	Source	Gas	Relevant to Baseline (B) or Project (P)	Included/ Excluded	Justification/Explanation
3	Emissions from Waste Placing Activities	CO2	B,P	Excluded	GHG emissions from this source are assumed to be equal in the baseline and project scenarios.
		CH4		Excluded	GHG emissions from this source are assumed to be equal in the baseline and project scenarios.
		N2O		Excluded	This emission source is assumed to be equal in the baseline and project scenarios.
4	Emissions from Waste Breakdown in Landfill	CO2	B,P	Excluded	Biogenic CO2 emissions are excluded.
		CH4	B,P	Included	Primary source of GHG emissions in baseline. Calculated based on destruction in baseline and project destruction devices.
5	Emissions from Gas Collection System	CO2	P	Included	Landfill projects result in CO2 emissions associated with the energy used for collection and processing of landfill gas.
		CH4	P	Excluded	This emission source is assumed to be very small.
		N2O	P	Excluded	This emission source is assumed to be very small.
	Emissions from Baseline Gas Collection System	CO2	B	Excluded	This emission source is assumed to be very small.
		CH4		Excluded	This emission source is assumed to be very small.
		N2O		Excluded	This emission source is assumed to be very small.
6	Emissions from Supplemental Fuel	CO2	P	Included	Landfill projects may require use of supplemental fossil fuel, resulting in significant new GHG emissions.
		CH4	P	Included	Calculated based on destruction efficiency of destruction device.
		N2O	P	Excluded	This emission source is assumed to be very small.
	Emissions from Baseline	CO2	B	Excluded	This emission source is assumed to be very small.

SSR	Source	Gas	Relevant to Baseline (B) or Project (P)	Included/ Excluded	Justification/Explanation
	Supplemental Fuel Use	CH4		Excluded	This emission source is assumed to be very small.
		N2O		Excluded	This emission source is assumed to be very small.
7	Emissions from Project LFG Boiler Destruction	CO2	P	Excluded	Biogenic CO2 emissions are excluded.
		CH4	P	Included	Calculated in reference to destruction efficiency.
		N2O	P	Excluded	This emission source is assumed to be very small.
	Emissions from Baseline LFG Boiler Destruction	CO2	B	Excluded	Biogenic CO2 emissions are excluded.
		CH4	B	Included	Calculated in reference to destruction efficiency.
		N2O	B	Excluded	This emission source is assumed to be very small.
8	Emissions from Project LFG Electricity Generation	CO2	P	Excluded	Biogenic CO2 emissions are excluded.
		CH4	P	Included	Calculated in reference to destruction efficiency.
		N2O	P	Excluded	This emission source is assumed to be very small.
	Emissions from Baseline LFG Electricity Generation	CO2	B	Excluded	Biogenic CO2 emissions are excluded.
		CH4	B	Included	Calculated in reference to destruction efficiency.
		N2O	B	Excluded	This emission source is assumed to be very small.
9	Emissions from Project LFG Flare Destruction	CO2	P	Excluded	Biogenic CO2 emissions are excluded.
		CH4	P	Included	Calculated in reference to destruction efficiency.
		N2O	P	Excluded	This emission source is assumed to be very small.
	Emissions from Baseline LFG Flare Destruction	CO2	B	Excluded	Biogenic CO2 emissions are excluded.
		CH4	B	Included	Calculated in reference to destruction efficiency.

SSR	Source	Gas	Relevant to Baseline (B) or Project (P)	Included/ Excluded	Justification/Explanation
		N2O	B	Excluded	This emission source is assumed to be very small.
10	Emissions from Upgrade of LFG	CO2	B,P	Included	Landfill projects may result in GHG emissions from additional energy used to upgrade landfill gas.
		CH4	B,P	Excluded	This emission source is assumed to be very small.
		N2O	B,P	Excluded	This emission source is assumed to be very small.
11	Emissions from Project LFG Pipeline or other NG end-use	CO2	P	Excluded	Biogenic emissions are excluded.
		CH4	P	Included	Calculated in reference to destruction efficiency.
		N2O	P	Excluded	Assumed to be very small.
	Emissions from Baseline LFG Pipeline or other NG end-use	CO2	B	Excluded	Biogenic emissions are excluded.
		CH4	B	Included	Calculated in reference to destruction efficiency.
		N2O	B	Excluded	This emission source is assumed to be very small.
12	Use of Project Generated Thermal Energy	CO2	P	Excluded	This protocol does not cover displacement of GHG emissions from use of LFG- generated thermal energy.
	Use of Baseline Generated Thermal Energy	CO2	B	Excluded	This protocol does not cover displacement of GHG emissions from use of LFG- generated thermal energy.
13	Use of Project Generated Electricity	CO2	P	Excluded	This protocol does not cover displacement of GHG emissions from use of LFG- generated electricity.
	Use of Baseline Generated Electricity	CO2	B	Excluded	This protocol does not cover displacement of GHG emissions from use of LFG- generated electricity.
14	Use of Natural Gas Energy	CO2	P	Excluded	This protocol does not cover displacement of GHG emissions from use of LFG delivered through pipeline or other end uses.

SSR	Source	Gas	Relevant to Baseline (B) or Project (P)	Included/ Excluded	Justification/Explanation
	Use of Baseline Natural Gas Energy	CO2	B	Excluded	This protocol does not cover displacement of GHG emissions from use of LFG delivered through pipeline or other end uses.

GHD verified that the following SSRs are applicable to the 2024 monitoring period:

Baseline emissions:

- SSR 4 - Emissions from Waste Breakdown in Landfill –Methane (CH₄)

Project emissions:

- SSR 4 - Emissions from Waste Breakdown in Landfill –Methane (CH₄)
- SSR 5 - Emissions from Gas Collection System – Carbon Dioxide (CO₂)
- SSR 8 - Emissions from Project LFG Electricity Generation – Methane (CH₄)
- SSR 9 - Emissions from Project LFG Flare Destruction – Methane (CH₄)

1.2.4 Geographical and Operational Boundaries

The verification included SSRs from the Project Activity located at the following address:

Davidson County Landfill

220 Davidson County Landfill Rd.

Lexington, NC, 27292

United States

1.2.5 Reporting and Crediting Period

The Project Activity start date is 20-May-2019. The Project Activity is currently within its second crediting period from 1-January-2022 to 31-December-2028.

The monitoring period for this verification for the Project Activity is from 1-January-2024 to 31-December-2024.

1.2.6 Use of this Report

The verification report was prepared for the use of Project Proponent and the Program.

References from GHD's Verification Report must use the language in which the opinion was issued, and reference the date of issuance of GHD's Verification Report, the applicable verification period and the associated program for which the verification was conducted. The GHG assertion provided by GHD can be freely used by Project Proponent for marketing or

other purposes other than in a manner misleading to the reader. The GHD mark shall not be used by Project Proponent in any way that might mislead the reader about the verification status of the organization. The GHD mark can only be used with the expressed consent of GHD and then, only in relation to the specific time period verified by GHD.

1.2.7 Use of Information and Communication Technology

As part of the verification process, GHD utilized information and communication technology (ICT) in accordance with IAF Mandatory Document for the use of Information and Communication Technology for Conformity Purposes (IAF MD 4:2025) for various aspects of the verification, including conducting video/tele-conferencing with various personnel up to full virtual site visits.

The agreed ICT methods were MS Teams, Zoom, Google Meet, or Webex. By accepting GHD's proposal, Client agreed to the use of the aforementioned ICT methods and their associated information security, data protection and confidentiality measures. Throughout the entire verification process, including use of ICT, GHD abided by the confidentiality procedures.

1.3 Level of Assurance

GHD conducted this verification to a reasonable level of assurance.

1.4 Summary Description of the Project

The Project Activity is located at 220 Davidson County Landfill Road, Davidson County in Lexington, North Carolina, United States. The Project Activity consists of a landfill gas (LFG) collection system and an electricity generator set designed to capture and combust methane generated within the Davidson County solid waste landfill. A back up flare is also connected to the LFG collection system to combust the LFG, as needed, when the engines are not operational. The LFG collection system includes a total of 102 wells. The Project Activity achieves emissions reductions through the collection and destruction of the landfill gas methane via the electricity generator set or flare which destroy the landfill gas methane, thereby preventing the release of methane to the atmosphere. The original baseline scenario of the Project Activity consisted of landfill gas being vented into the atmosphere.

1.4.1 Client Contact

Lucy Huang (Manager, Technical Climate Solutions) was GHD's Client contact for this verification.

2 VERIFICATION PROCESS

2.1 Method and Criteria

2.1.1 Strategic Analysis

To understand the activities and complexity of the Project Activity, and to determine the nature and extent of the verification activities, GHD completed a strategic analysis. The strategic analysis involved consideration of the details of the Project Activity and its operations, the Monitoring Report and its preparation, and the verification requirements per the Program. The information considered in the strategic analysis is documented in GHD's working papers and was used to inform the assessment of risks and the development of an evidence-gathering plan.

2.1.2 Assessment of Risk and Magnitude of Potential Errors, Omissions or Misrepresentations

GHD conducted an assessment of the risk and magnitude of potential errors, omissions or misrepresentations associated with the Monitoring Report statement/assertion. GHD then identified areas where qualitative or quantitative errors could occur and assigned risks to the areas. The inherent and control risks were evaluated, and detection risks were established. The risks were identified as high, medium and low. The risk assessment was a key input to developing an effective evidence-gathering plan.

2.1.3 Evidence-Gathering Plan

GHD developed an Evidence Gathering Plan (EGP) for internal use based on review of the objectives, criteria, scope, and level of assurance detailed above, along with consideration of the strategic analysis and assessment of risks. The EGP was designed to lower the verification risk to an acceptable level and specified the evidence (data and information) to be reviewed as part of the verification in the evidence gathering activities. The EGP was reviewed and approved by the Lead Verifier prior to issuing the verification plan. The EGP is dynamic and was revised, as required, throughout the course of the verification. Any modifications to the EGP were reviewed and approved by the Lead Verifier, with the final EGP completed prior to issuing the final verification report and opinion.

2.1.4 Verification Plan

GHD developed a Verification Plan based on a preliminary review of the data initially provided. GHD submitted the Verification Plan to Project Proponent on 08-July-2025. GHD's Verification Plan was revised, as required, throughout the course of the verification to

address questions or initial concerns with data originally provided.

A copy of the final Verification Plan is included in Appendix A.

2.1.5 Quantitative Testing

Quantitative data or raw data was made available to GHD. GHD used the data to recalculate and check the GHG emission calculations and assess the methodologies that were used in the development of the Monitoring Report.

2.1.6 Materiality Level

Based on the reported emission reductions (i.e. less than 300,000 tonnes of carbon dioxide equivalent [tCO₂e]), the Project Activity is classified as a project, therefore the materiality was set at five (5) percent. In addition, a series of discrete errors, omissions, or misrepresentations of individual or a series of qualitative factors, when aggregated, may have been considered material.

Materiality was also assessed on a qualitative level, including conformance with the applicable Program and Protocol requirements. Non-conformance with Program requirements may have been considered a material error.

2.1.7 Verification Procedures

2.1.7.1 Conflict of Interest (COI) and Independence

GHD has undergone a thorough evaluation for conflict of interest (COI) and independence for this verification work. This included a review of other potential work conducted by GHD for Project Proponent and Project Activity listed in the scope of work. We have confirmed that this verification work can be successfully completed without undue risk of impartiality and conflict of interest. We have assessed the following key aspects:

- Verification evaluation
- Team evaluation

GHD has rigorous COI and verifier competency evaluation procedures that are followed for every verification project. Our documented procedures ensure that all COI and independence criteria are properly evaluated. GHD's COI program ensures that both the company and the Project Team have no potential COIs.

GHD has also evaluated and approved our Verification Team's competencies. GHD sets competency requirements in terms of education, verification experience, and experience in the sector. GHD can attest that we have highly qualified staff with the appropriate technical expertise for the verification work.

2.1.7.2 Issues Communications

During the course of the document review and interviews, questions and clarifications were identified by the Project Team; these were communicated with Project Proponent either verbally, by email, or in an Issues Log. Project Proponent and/or Project staff had the opportunity to respond to identified issues prior to the completion of GHD's draft and final verification reports. Material issues identified by GHD were requested to be corrected by Project Proponent.

2.1.7.3 Independent Review

GHD conducted an independent review of the verification, which included a review of findings, emission calculations and opinion developed by the verification team. The Independent Reviewer completed a review of the Draft Verification Report and found no additional findings that required response from the Project Proponent.

2.1.7.4 Methodologies Used to Assess/Verify Emissions Data

The verification procedures were used to assess the following:

1. Accuracy and completeness of Monitoring Report
2. Uncertainty of external data sources used
3. Emission assumptions
4. Accuracy of emission calculations
5. Potential magnitude of errors and omissions

To sustain a risk-based assessment, the GHD Project Team identified and determined risks related to the GHG emissions during the document reviews and the follow-up interviews as applicable. The GHD Project Team focused on the accuracy and completeness of provided information. The components of the document review and follow-up interviews were:

- Document Review:
 - Review of data and information to confirm the correctness and completeness of presented information
 - Cross-checks between information provided in the Monitoring Report and information from independent background investigations
 - Determine sensitivity and magnitude analysis for parameters that may be the largest sources of error
 - Comparison of reported emissions and emissions reductions with the previous reporting period(s)
- Follow-up Interviews:
 - Via telephone
 - Via email
 - Via ICT

The document review established to what degree the presented Monitoring Report documentation met the verification standards and criteria.

The GHD Project Team's document review during the review process comprised of, but was not limited to, an evaluation of whether or not:

- The documentation is complete and comprehensive and follows the structure and criteria required by the Program.
- The monitoring methodologies are justified and appropriate.
- The assumptions behind the inventory are conservative and appropriate.
- The GHG emission calculations are appropriate and use conservative assumptions for estimating GHG emissions and emissions reductions.
- The GHG information system and its controls are sufficiently robust to minimize the potential for errors, omissions, or misrepresentations
- The Monitoring Plan clearly identifies the frequency of responsibility and authority for, monitoring, measurement, and data recording activities and sufficiently describes quality control/quality assurance/management control procedures

The GHD Project Team interviewed Project staff to:

- Cross-check information provided
- Test the correctness of critical formulae and calculations
- Review data management and recording procedures

GHD completed checks of data from point of collection (meter, scale, etc.), through the Project data management systems, then it's use in the development of the Monitoring Report. A sample of raw data was collected for checks and recalculations as applicable. Where errors or anomalies were identified that could lead to a material misstatement, GHD requested further raw data samples to assess the pervasiveness of the errors or anomalies, as applicable. GHD identified the source and magnitude of data or methodology errors or anomalies; however, as a verification body, GHD did not provide solutions to issues identified, where applicable.

2.2 Document Review

The VCS verification process relies heavily upon document review. The primary document for review is the 2024 Monitoring Report. The Project Proponent provided GHD with the Monitoring Report and revised Monitoring Report as detailed below:

Document Date	Date Issued to GHD	Version Number
13-May-2025	06-June-2025	1.0
13-May-2025	12-June-2025	1.1

Document Date	Date Issued to GHD	Version Number
13-May-2025	15-July-2025	1.2
18-July-2025	25-July-2025	1.3
18-July-2025	30-July-2025	1.3
15-Sept-2025	15-September-2025	1.4
24-Sept-2025	24-September-2025	1.4

GHD reviewed the above submissions. GHD did not identify any issues in the Monitoring Report version 1.4, dated 24-Sept-2025 and issued to GHD on 24-September-2025.

During the document review, GHD became familiar with the Project Activity to ensure the Project Proponent accurately described the on-Site conditions within the Monitoring Report. During the document review, GHD completed the following:

- Review of the data and information presented to verify completeness
- Review of the registered PD and Monitoring Report, paying particular attention to the frequency of measurements, the quality of metering equipment including calibration requirements, and the quality assurance and quality control procedures
- Evaluation of data management and the quality assurance and quality control system in the context of their influence on the generation and reporting of emission reductions
- Review of the last revision of the previous verification and validation reports
- Review of operation licenses from local authorities
- Cross-check of available documentation with the registered PD and Monitoring Report
- GHD followed the audit trails and data sets for specific indicators and cross-checked the applicable records

2.2.1 GHG Data and Information

As part of the verification process GHD requested and reviewed additional documentation supplemental to the Monitoring Report. The list of documents reviewed for the verification is provided in Appendix C.

2.3 Interviews

GHD conducted interviews with the following Project Stakeholders as needed, regarding various aspects of the Project Activity:

- Lucy Huang – Manager, Technical Climate Solutions, Anew Environmental, LLC

2.3.1 Effectiveness of ICT

GHD discussed with Project Proponent the availability of ICT technologies. Project Proponent agreed to the use of ICT by accepting GHD's proposal. GHD reviewed and confirmed the effectiveness of these techniques. The ICT techniques used including MS Teams were effective in supporting the verification activities.

2.4 Site Visits

GHD completed a verification for the previous 2022 and 2023 monitoring periods for the Project Activity which resulted in positive verification opinions. During the verification of the 2022 monitoring period, GHD conducted a physical site visit at the Project site. Per the VCS standard, GHD determined that a site visit was not required as the 2024 monitoring period verification is not the first verification of the project after its validation and the 2024 monitoring period does not involve a project baseline reassessment or a project description deviation.

GHD performed a risk-based evaluation to completing a site visit for the current 2024 monitoring period. As this is the third monitoring period, within the second crediting period for which a verification was conducted for the Project Activity and no major changes have been made to the emission sources, monitoring equipment, or data management systems, GHD determined that there was a low risk associated with not completing a Site visit. Based on current knowledge of Project operations, GHD determined that an in-person site visit was not required for the verification of the 2024 monitoring period to reach a reasonable level of assurance.

2.5 Resolution of Findings

The Verification findings were categorized either as a Corrective Action Request (CAR), Forward Action Request (FAR), or as a Clarification Request (CL).

The GHD Project Team raised CARs in this Assessment if:

- The Project Proponent had made errors in assumptions or in the Project documentation that directly influenced the Project results
- The VCS requirements deemed relevant for verification of the Project Activity were not met
- There was a risk that the Project Activity would not be registered by the VCS or that emission reductions cannot be monitored, calculated, verified, and/or certified
- The Project Proponent made mistakes that would influence the ability of the Project Activity to achieve relevant, complete, consistent, accurate, transparent, and conservative emission reductions

- The VCS requirements have not been met

When issued, FAR's highlight issues related to Project implementation that require review during the subsequent verification of the Project Activity. FAR's do not relate to the VCS requirements for registration and thus do not require any formal response from the Project Proponent.

CLs were issued to the Project Proponent if the GHD Project Team determined that the information provided by the Project Proponent was insufficient, unclear or not transparent enough to establish whether the applicable requirements are met.

Each CAR and CL raised by GHD was presented in individual rows of a table that comprised the findings assessments. The Project Proponent was required to complete the appropriate responses and to provide, where necessary, documentation as evidence of their assumptions and/or responses. The final Version of the Findings Assessment is provided in Appendix B.

A summary of the final results of the Findings Assessment is presented as follows:

Finding Category	Number of Findings
CAR	11
CL	4
FAR	0
TOTAL	15

2.5.1 Forward Action Requests

No FARs were raised during the verification.

2.6 Eligibility for Validation Activities

The Project Activity's 2024 monitoring period did not involve a project baseline reassessment or a project description deviation. As such, validation activities were not performed as part of this verification.

2.7 Verification Team and Independent Reviewer

2.7.1 Roles, Responsibilities & Qualifications

Lead Verifier	
Name	Gordon Reusing, M. Sc., P. Eng.
Role	The lead verifier led the verification and was responsible for development of the verification plan. The lead verifier reviewed the risk assessment and evidence gathering plan, recalculation of raw data, data management and draft findings. The lead verifier prepared and signed the verification statement and verification

Lead Verifier	
	report.
Qualifications	Mr. Reusing is a greenhouse gas (GHG) Lead Verifier, Lead Validator, and Peer Reviewer with extensive experience including GHG programmes in Alberta, British Columbia, Saskatchewan, Ontario, Quebec, Nova Scotia, California, and programmes operated by the United Nations Framework Convention on Climate Change (UNFCCC) Clean Development Mechanism (CDM), The Gold Standard, The Climate Registry (TCR), the Carbon Disclosure Project (CDP), and Verra: Verified Carbon Standard (VCS). He has completed numerous GHG quantification studies for the oil and gas sector, including upstream, midstream and downstream facilities. Mr. Reusing has conducted GHG verifications as a Lead Verifier, Technical Expert and Peer Reviewer in many jurisdictions, including, but not limited to, British Columbia, Alberta, Ontario, Quebec, and Nova Scotia.

Co-Lead Verifier	
Name	Angela Kuttemperoor, E.I.T
Role	The co-lead verifier led the verification and was responsible for development of the verification plan. The co-lead verifier reviewed the risk assessment and evidence gathering plan, recalculation of raw data, data management and draft findings. The co-lead verifier prepared the verification statement and verification report.
Qualifications	Ms. Kuttemperoor is an Air EIT with GHD's Greenhouse Gas Assurances Services group, based out of the GHD Waterloo, Ontario office. Ms. Kuttemperoor has a Bachelor of Environmental Engineering from the University of Guelph, Ontario, and has 3.5 years of experience in greenhouse gas verifications. Ms. Kuttemperoor is experienced with programs including Ontario Emissions Performance Standards, Canadian Output-based Performance Standards and is a certified verifier under the Canadian Clean Fuel Regulations. Ms. Kuttemperoor possesses expertise with United States (US) and global offset validations and verifications for projects conducted under the US ACR registry including orphan well-plugging and ozone-depleting substances destruction projects. Ms. Kuttemperoor is a certified verifier under US Climate Action Reserve (CAR) and has experience with projects in accordance with the CAR US Landfill Gas Protocol, under the CAR and Verra: Verified Carbon Standard (VCS) registries. Ms. Kuttemperoor has experience with airline verifications under ICAO's Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

Verifier	
Name	Lakshaya Grover, B.A.Sc.
Role	The verifier developed and revised the verification plan and evidence gathering plan, developed a risk assessment, recalculated raw data, reviewed management of data, and prepared draft findings and the draft verification report.
Qualifications	Mr. Grover is an Air Quality Engineering Graduate and a member of the Sustainability Advisory team at GHD. Mr. Grover holds a Bachelor of Applied Science degree in Environmental Engineering from the University of Waterloo. Mr. Grover has been involved with numerous GHG verifications in various sectors under The Management and Reduction of Greenhouse Gases in Saskatchewan, the Technology Innovation and Emissions Reduction regulations in Alberta,

Verifier	
	Emissions Performance Standards program in Ontario as well as The Climate Registry. Mr. Grover has experience in a range of industries including manufacturing, oil and gas extraction and power generation.

Verifier	
Name	Madelyn Athanasiou, B.Sc.
Role	The verifier developed and revised the verification plan and evidence gathering plan, developed a risk assessment, recalculated raw data, reviewed management of data, and prepared draft findings and the draft verification report.
Qualifications	Ms. Athanasiou is a climate and GHG emissions practitioner based in Waterloo, Ontario. She holds a Bachelors of Science, Honours degree from Queen's University. Ms. Athanasiou has been a verifier since 2023 and has worked on verifications in Ontario and Alberta under both federal and provincial programs, as well as numerous voluntary programs. Ms. Athanasiou has experience in the preparation of GHG verification plans, issues logs, draft and final verification reports across a multitude of sectors, including oil and gas and manufacturing. Additionally, Ms. Athanasiou is a Verifier under the Climate Action Reserve (CAR) with a focus on landfill offset verifications and has been trained in the Climate Forward Solar Photovoltaic forecast methodology.

Independent Reviewer	
Name	Sean Williams, P. Eng.
Role	The independent reviewer conducted an independent review of the risk assessment, evidence gathering plan, working papers, verification plan, verification report, and findings. The independent reviewer approved the issuance of the opinion.
Qualifications	Mr. Williams is a Project Manager, GHG Lead Verifier and Technical Expert and with over 10-years of experience in environmental consulting, and is a licensed Professional Engineer in the provinces of Alberta, British Columbia, Saskatchewan and Ontario. Mr. Williams has experience in completing greenhouse gas verifications, permit applications, air and noise compliance assessments, completion of annual inventory reports under various voluntary, provincial and federal regulations across Canada. Mr. Williams is an accredited lead verifier under the California Air Resources Board and Oregon Department of Environmental Quality. Mr. Williams has significant air and GHG expertise in a variety of industrial sectors, including oil sands extraction and upgrading, refineries, chemical plants, mining and mineral production, power generation facilities, waste management and metals production. Mr. Williams serves as the Greenhouse Gas Assurances Services (GGAS) Manager for GHD's ANAB accreditation.

3 VALIDATION FINDINGS

3.1 Methodology Deviations

No methodology deviations were applied during the current Project monitoring period.

3.2 Project Description Deviations

No project description deviations were applied during the current Project monitoring period.

The project's latest Project Description V9.0 indicates the implementation of a project description deviation since the original approved Project Description V7.0, relating to the project's transition from version 5.0 to version 6.0 of the Reserve U.S. Landfill Protocol. This was verified during the 2022 Monitoring Report verification. GHD identified the project description deviation and use of the updated Protocol version to have no impact on the project. As the current 2024 monitoring period continues to use Version 6.0 of the Protocol, GHD confirmed that the project description deviation as described in the latest Project Description V9.0 continues to apply for the project for the current 2024 monitoring period.

3.3 New Project Activity Instances in Grouped Projects

There were no validation activities undertaken as a part of the verification of this monitoring period and this is not a grouped project.

3.4 Baseline Reassessment

Did the project undergo baseline reassessment during the monitoring period?

☐ Yes

☒ No

4 VERIFICATION FINDINGS

4.1 Project Details

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
Audit history	- Audit Type (Validation), Period (14-May-2021), Program (Verra). Validation/Verification body (Ruby Canyon Environmental), Number of years (N/A). - Audit Type (Verification), Period (1-January-2015 to 31-December-2019), Program (Verra), Validation/Verification body (Ruby Canyon Environmental), Number of years (5). - Audit Type (Verification), Period (1-January-2020 to 31-December-2020), Program (Verra), Validation/Verification body (Ruby Canyon Environmental), Number of years (1). - Audit Type (Verification), Period (1-January-2021 to 31-December-2021), Program (Verra), Validation/Verification body (GHD), Number of years (1). - Audit Type (Verification), Period (1-January-2022 to 31-December-2022), Program (Verra), Validation/Verification body (GHD), Number of years (1). - Audit Type (Verification), Period (1-January-2023 to 31-December-2023), Program (Verra), Validation/Verification body (GHD), Number of years (1). - Audit Type (Verification), Period (1-January-2024 to 31-December-2024), Program (Verra), Validation/Verification body (GHD), Number of years (1).
Double counting and participation under other GHG programs	The Project was originally listed and registered under the Climate Action Reserve (CAR) in June of 2009. The Project received credits from June 12th, 2009 until December 31st, 2014. The project was transferred to the Verra Registry and resumed credit generation under the VCS program from January 1st, 2015 until the end of the project's crediting period December 31, 2028.

Item	Evidence gathering activities, evidence checked, and assessment conclusion:
	GHD completed a project search to assess if the project was active under any other GHG programs. The Project does not exist under any other GHG programs than VCS.
No double claiming with emissions trading programs or binding emission limits	There are no project reductions and removals or project activities included in an emissions trading program or binding emission limit. Due to the sites location and industry, it is not subject to any emissions trading program or binding emissions limits from the federal or state government. GHD performed a regulatory review of requirements within the state and did not identify any requirements for emissions trading program or emissions limit at either the federal or state level.
No double claiming with other forms of environmental credit	GHD performed a review of the Project's environmental attributes and determined that the project activity has not sought, received or is planning to receive credit from another GHG-related environmental credit system. Another party (Duke Energy) sells Renewable Energy Credits (REC's) from environmental attributes generated by the project through a Renewable Energy Power Purchase Agreement.
Supply chain (scope 3) emissions double claiming	Due to the nature of the Project Activity, the activities were determined to not affect the emissions footprint of any product(s) (goods or services) that are part of a supply chain.
Sustainable development contributions	Per the Monitoring Report, the Project contributes to SDG 11 (Make cities and human settlements inclusive, safe, resilient and sustainable), SDG 12 (Ensure sustainable consumption and production patterns) and SDG 13 (Take urgent action to combat climate change and its impacts). GHD confirmed that the SDG indicator chosen and details associated as included in the Monitoring Report for SDG 11 were updated by the Project Proponent to better reflect the project's contribution to the Sustainable Cities-related indicator and no longer relies on the emissions-mitigation SDG indicator description and details that were similarly provided for SDG 13. GHD confirmed that all SDGs included were relevant to the Project and the information was appropriately included in the Monitoring Report.

4.2 Safeguards and Stakeholder Engagement

4.2.1 Stakeholder Identification

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Stakeholder identification	The Project Proponent engages in the public comment period requirement for obtaining and renewing the Title V Air Permit for the Project. The Air Permit application process includes a 30-day public comment period and 45-day EPA review. The comment period and Air Permit are publicized in local newspaper and online by The North Carolina Division of Air Quality. The Project Proponent identified local residents as the primary stakeholder and has provided a phone number and email address for stakeholder engagement.
Legal or customary tenure/access rights	As stated in the Monitoring Report; the landfill is owned and operated by the Davidson County Landfill. Davidson Gas Producers owns and operates the gas collection system included in this Project. There are no conflicting rights over territories and resources. The Landfill Gas Rights Agreement document was reviewed, and it can be confirmed that Davidson Gas Producers, LLC are the owners and operators.
Stakeholder diversity and changes over time	The Stakeholders would be the residents of Davidson County. Based on the U.S. census, Davidson County is 84.3% White and 10.7% Black, the median household income is \$58,473, and 86.5% of residents have a high school diploma and 20.5% have a bachelor's degree or higher. The makeup of the stakeholder group is not expected to change over time because of this project. Source: https://www.census.gov/quickfacts/fact/table/davidsoncountynorthcarolina/PST045223

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Expected changes in well-being	The Project is not expected to lead to any negative changes in stakeholder well-being. Through the implementation of the project, LFG which would have been vented to the atmosphere is being mitigated. The Project additionally has undergone a permitting process which complies with all regulatory requirements, including obtaining permit which require the limitation and regular reporting of air pollutants.
Location of stakeholders	Stakeholders reviewed and consulted are those located within Davidson County. Permit and consultation matters are published to the broader North Carolina community.
Location of resources	The Project and associated resources are in Davidson County, North Carolina. GHD confirmed the location of the Project and resources during the 2022 site visit and reconfirmed this during interviews with the site personnel during the 2024 verification process.

4.2.2 Stakeholder Consultation and Ongoing Communication

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Ongoing consultation	Solid Waste Operating Permits and Title V Air Permits are managed by the North Carolina Department of Environmental Quality and the US EPA. Before obtaining a permit it is required to hold a 30-day public commenting period as well as a 45-day EPA review.
Date(s) of stakeholder consultation	Ongoing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Communication of monitored results	As was discussed in Section 4.2.1, the North Carolina Division of Air Quality publicizes any permits and comment period. Contact information for the permit holder is available on the North Carolina Division of Air Quality website (source: https://www.deq.nc.gov/about/divisions/air-quality/air-quality-permitting). Further, the project was open for comments via the Verra registry from 07/04/2021 to 07/05/2021. The Project Proponent did not receive comments during the crediting period to-date and over the course of this monitoring period.
Consultation records	Through email and public commenting forums.
Stakeholder input	No public comments or feedback was provided, therefore, no updates to the project design were necessary or appropriate.

4.2.3 Free, Prior, and Informed Consent

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Consent	Per the Monitoring Report, the project does not affect Indigenous Peoples (IPs), Local Communities (LCs) and customary rights holders, rights to land, territories, and resources. There was no formal stakeholder consultation conducted during validation. GHD reviewed online databases to understand historical IPs, LCs or customary rights holders may have been affected. In the search, four historical local nations were identified; Cheraw, Catawba, Occaneechi, and Keyauwee (source: https://native-land.ca/). According to the North Carolina American Indian Heritage Commission, none of these local groups currently reside within Davidson County (source: https://aihc.nc.gov/about-us/american-indians-nc). Further, the Project applied for and underwent all appropriate permitting processes, including options for comment periods.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Outcome of FPIC discussion	In conjunction with the above, GHD determined that the Project did not encroach on land or relocate people without consent. The landfill was already existing and owned by the Davidson County. The installation of a gas collection and control system did not affect the land already owned by Davidson County for the landfill.

4.2.4 Grievance Redress Procedure

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Grievance received and steps taken to resolve the grievance including the outcomes of the resolution	Per the Monitoring Report, there were no grievances identified during the crediting period to-date and over the course of this monitoring period. GHD reviewed all available platforms for comments and discussed grievances with the Project contact and did not identify any existing grievances to be resolved.
Grievance redress procedure	Per the Monitoring Report, any changes to the landfill and its operations requires a renewal of the Air Permit, which is managed by the North Carolina Department of Environmental Quality and the US EPA. Should any grievances arise from these sources or changes made to the Project, a new permit would be required. As there were no grievances identified during the crediting period to-date and over the course of this monitoring period, no adjustments were required.

4.2.5 Public Comments

Comments received	Actions taken by the project proponent	Evidence gathering activities, evidence checked, and assessment conclusion
No ongoing comments or concerns were received by the Project Proponent during the 2024 monitoring period.	N/A	N/A

4.2.6 Risks to Local Stakeholders and the Environment

4.2.6.1 Management Experience

Per the Monitoring Report, DTE Vantage (DTE) manages and operates 64 innovative energy projects in 16 states and one Canadian province. GHD reviewed DTEs operations and determined that they have substantial management experience related to this project type.

4.2.6.2 Risk Assessment

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Natural and human induced risks to stakeholders' wellbeing	It is understood that the landfill was pre-existing and underwent considerable permitting processes. Risks to nature and humans from the project are largely identified as air pollution and human health impacts related to air pollution. As the Project underwent a permitting process to operate and conducts continual monitoring of the impacts to both nature and human health through mandatory reporting, GHD agrees with the Proponent's identification of no risks to the stakeholders' wellbeing.
Risks to stakeholder participation	As has been mentioned in previous sections, the project activities have required the use of stakeholder participants throughout the permitting process. As the current air permit is set to expire March 31, 2025 and the Project crediting period is until December 31, 2028, GHD confirmed with the Project Proponent that the that the Project has undergone another round of EPA comment period for the renewal where stakeholders had the opportunity to comment on the project. However, as the current monitoring period being verified is the 2024 calendar year, the renewed permit will be applicable for the following 2025 monitoring period and the current Air permit was valid for the duration of the 2024 monitoring period.
Working conditions	Working conditions for the Project have been considered to be low risk by the Proponent. GHD discussed working conditions with the Proponent and did not identify any specific instances that posed a risk. Further, the project is in the US, which has stringent labor guidelines at both the state and federal level.
Safety of women and girls	GHD did not identify any risks to the safety of women and girls because of this project. GHD completed a media search of Davidson County Landfill and did not identify any adverse conditions, further no complaints have been made to the Proponent.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Safety of minority and marginalized groups, including children	Within Davidson County, the proportion of minority groups makes up approximately 16% of the population (source: https://www.census.gov/quickfacts/fact/table/davidsoncountynorthcarolina/PST045223). The landfill site was pre-existing and went through the state level permitting process. The Project itself has not received any comments concerning the safety of minority or marginalized groups. GHD reviewed the US Climate and Economic Justice Screening Tool (CEJST) to evaluate risks associated with minority, marginalized groups, and children. As part of the evaluation, GHD did not identify any significant safety concerns.
Pollutants (air, noise, discharges to water, generation and release of hazardous materials and chemical pesticides and fertilizers)	As previously mentioned, the Project and the landfill that it is operated within does not currently have a high risk of hazardous materials or pollutants. Per the Title V permit and other permits, the site is routinely reviewed and values submitted to the appropriate governing body. During our review, GHD did not identify any regulatory compliance issues for the Project.

4.2.7 Respect for Human Rights and Equity

4.2.7.1 Labor and Work

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Discrimination	GHD reviewed the Monitoring Plan, relevant laws and regulations, and DTE's online webpage to verify and validate the anti-discrimination policy. Under the North Carolina Department of Labor (NCDOL), there is the North Carolina Equal Employment Practices Act (NCEEPA) which prohibits employment discrimination and is applicable to DTE. On DTE's website, they have a published anti-discrimination statement, which encourages equal-opportunity employment. GHD did not identify any issues which would indicate risk of discrimination by the Proponent.

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Sexual harassment	GHD reviewed online documentation from DTE and did not identify any additional risks or concerns. It is our understanding that DTE investigates all reported allegations of harassment, discrimination or retaliation and completes corrective actions on a case by case basis.
Gender equity in labor and work	GHD reviewed DTE's online public anti-discrimination and equal opportunity employment policy. Per the statement, DTE is committed to considering "all qualified applicants without regard to race, color, sex, sexual orientation, gender identity, age, religion, disability, national origin, citizenship, height, weight, genetic information, marital status, pregnancy, protected veteran status or any other status protected by law." GHD did not identify any risks associated with gender equity in labor and work.
Forced labor	It is GHD's understanding that this project does not use victims of forced labor. During previous site visits, staff were interviewed and discussed. All work on the project is completed by hired staff or contract technicians.
Child labor	It is GHD's understanding that this project does not use victims of child labor. During previous site visits, staff were interviewed and discussed. All work on the project is completed by hired staff or contract technicians.
Human trafficking	It is GHD's understanding that this project does not use victims of human trafficking. During previous site visits, staff were interviewed and discussed. All work on the project is completed by hired staff or contract technicians.

4.2.7.2 Human Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No Risk Identified	As described in Section 4.2.3, there were no identified Ips, LCs or customary rights holders that were identified to be impacted in Davidson County.

4.2.7.3 Indigenous Peoples and Cultural Heritage

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No Risk Identified	As described in Section 4.2.3, there were no identified IPs, LCs, or other customary rights holders that were within the area of Davidson's County. The landfill had previously been constructed prior to the Project, and the Project has not been found to have impact to cultural heritage of Indigenous Peoples.

4.2.7.4 Property Rights

Risks identified	Evidence gathering activities, evidence checked, and assessment conclusion
No risk identified	From GHD's review of the Project, the Project does not affect the property rights of stakeholders. As is stated in the Monitoring Report, The landfill is owned and operated by Davidson County Landfill and has permitted Davidson Gas Producers to operate a gas collection and control system using landfill gas collected at the Davidson County Landfill – all of which has no effect on property rights.

4.2.7.5 Benefit Sharing

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Summary of the benefit sharing plan	As there was no identified risk associated with property rights or IPs, LCs, or customary rights holders, this section is not applicable.
Benefit sharing during the monitoring period	As there was no identified risk associated with property rights or IPs, LCs, or customary rights holders, this section is not applicable.

4.2.8 Ecosystem Health

Item	Evidence gathering activities, evidence checked, and assessment conclusion
Impacts on biodiversity and ecosystems	As the landfill was pre-existing to the Project, capturing and combusting of LFG is not anticipated to have a negative impact to biodiversity or ecosystem health. GHD found no additional risks during the review process.
Soil degradation and soil erosion	As the landfill was pre-existing to the Project, capturing and combusting LFG is not anticipated to have a negative impact on soils. GHD found no additional risks during the review process.
Water consumption and stress	As the landfill was pre-existing and continues operation, it is not anticipated that capturing and combusting LFG will have a negative impact on water consumption. GHD found no additional risks during the review process.

4.2.8.1 Rare, Threatened, and Endangered species

As the landfill was pre-existing to the Project, capturing and combusting LFG is not anticipated to have a negative impact to rare, threatened, or endangered species. GHD found no additional risks during the review process.

4.2.8.2 Introduction of Species

As the landfill was pre-existing to the Project, capturing and combusting LFG is not anticipated to introduce any new species into the area. GHD found no additional risks during the review process.

4.2.8.3 Ecosystem conversion

As the landfill was pre-existing to the Project, the Project was installed on existing developed land. Capturing and combustion of LFG is not anticipated to require any further ecosystem conversion. GHD found no additional risks during the review process.

4.3 Accuracy of Reduction and Removal Calculations

4.3.1 Monitoring Parameters

The following is a list of the monitoring parameters that the Project Proponent monitor and record throughout the crediting period to calculate the claimed emission reductions for the specific Monitoring Period:

Data / Parameter	Destruction Efficiency of flare and engines
Data unit	%
Description	Destruction efficiency of the qualifying destruction device
Source of data	Default value outlined in protocol
Value applied	Open flare: 96% / Engine generator set: 93.6%
Justification of choice of data or description of measurement methods and procedures applied	Per the Title V Air Permit, the gas is destroyed in an open flare, so the open flare default value has been applied. The gas is also destroyed in the engine generator, so the lean-burn internal combustion engine default value has been applied.
Purpose of Data	Calculation of baseline scenario
Comments	N/A

Data / Parameter	Flowrate of landfill gas
Data unit	scfm
Description	Flowrate of landfill gas delivered to qualifying destruction device at 60 degrees F and 1 atm
Source of data	Measured continuously by project flowmeter and recorded
Description of measurement methods and procedures to be applied	Flowrate is measured continuously by 2 flowmeters (one for flare and one for engine) and recorded every 15 minutes or less by an Emerson ROCLINK 809
Frequency of monitoring/recording	Continuously recorded at least every 15 minutes
Value applied	Average flowrate is approximately 99.35 scfm for the flare, and 454.17 scfm for the engine.
Monitoring equipment	Engine Flowmeter – Fisher RSP1C – SN: 4691177 Flare Flowmeter - Fisher RSP1C – SN: 4691608
QA/QC procedures to be applied	All flowmeters are calibrated annually by a third party per manufacturer's guidance. As found, as left and percent drift are measured and recorded.
Purpose of data	Calculation of baseline emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	Methane Concentration
Data unit	Scf CH ₄ / scf LFG (%)
Description	Methane fraction of landfill gas destroyed
Source of data	Continuous gas analyzer
Description of measurement methods and procedures to be applied	Methane concentration is measured continuously using a gas analyzer and recorded every 15 minutes or less by an Emerson ROCLINK 809.
Frequency of monitoring/recording	Continuously recorded at least every 15 minutes
Value applied	Average methane concentration is approximately 47.28% for the flare, and 46.16% for the engine.
Monitoring equipment	Gas analyzer - Siemens Ultramat 23 - SN:N1-AG-902
QA/QC procedures to be applied	Gas analyzer is calibrated annually by a third party per manufacturer's guidance. As found, as left and percent drift are measured and recorded.
Purpose of data	Calculation of baseline emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	Thermocouple Temperature
Data unit	Degrees F
Description	Temperature of flare during destruction of methane gas
Source of data	Thermocouple
Description of measurement methods and procedures to be applied	Temperature of the flare is measured continuously using the flare thermocouple and recorded every 15 minutes or less by an Emerson ROCLINK 809.
Frequency of monitoring/recording	Continuously recorded at least every 15 minutes
Value applied	Thermocouple temperature consistently above 500 degrees F

Monitoring equipment	Flare thermocouple
QA/QC procedures to be applied	Thermocouple is monitored and cleaned as necessary.
Purpose of data	Prove operability of the flare
Operational activity	As noted above, the thermocouple temperature confirms the operability of the flare. In addition, the site includes all necessary operable safety shut off valves and procedures in place.
Calculation method	N/A
Comments	N/A

Data / Parameter	Power Generation
Data unit	kWh
Description	Power generation from engine generator set
Source of data	Power purchase reports from Duke Energy
Description of measurement methods and procedures to be applied	Methane is destroyed in generator engine located at the Davidson Landfill, and the power is purchased by Duke Energy. Duke records the kWh purchased and provides DTE with report of kWh every 15 minutes.
Frequency of monitoring/recording	kWh recorded every 15 minutes
Value applied	Average kWh output is approximately at 1314.85 kWh
Monitoring equipment	Power generation is measured from meters at Duke Energy and is also measured with the Emerson ROCLINK 809
QA/QC procedures to be applied	Equipment is subject to Duke's standard operating procedures
Purpose of data	Prove operability of the engines
Operational activity	As noted above, the recorded power data being generated by the engine indicates the generator set is in fact operational.
Calculation method	N/A
Comments	N/A

Data / Parameter	Fossil Fuel Usage
Data unit	Pounds of propane, gallons of gasoline, and gallons of diesel
Description	Fossil fuel used for project activity
Source of data	Operating records recorded by the operations team
Description of measurement methods and procedures to be applied	DTE maintains records of fossil fuel used for project activity where the usage volumes are logged by the operator
Frequency of monitoring/recording	Summarized once per reporting period but noted throughout the reporting period as equipment is filled
Value applied	2024 propane = 40 pounds/year 2024 gasoline = 23 gallons/year 2024 diesel = 5 gallons/year
Monitoring equipment	Operator recordings of volumes filled into the equipment
QA/QC procedures to be applied	Data is reviewed as it is received to ensure that the appropriate data has been sent, any gaps in data are understood, no erroneous information is utilized, and that all systems are running as expected.
Purpose of data	Calculation of project emissions (propane is used for flare pilot operation, while gasoline and diesel are related to general engine operation).
Calculation method	N/A
Comments	N/A

Data / Parameter	All relevant permits and regulatory documents
Data unit	N/A
Description	Tier 2 Reports, Title V permits, operating permits
Source of data	Landfill staff and regulatory agencies
Description of measurement methods and procedures to be applied	N/A

Frequency of monitoring/recording	Annually
Value applied	N/A
Monitoring equipment	N/A
QA/QC procedures to be applied	Review by Anew Environmental
Purpose of data	Demonstrate regulatory compliance
Calculation method	N/A
Comments	N/A

Data / Parameter	GWP
Data unit	tCO ₂ /tCH ₄
Description	Global Warming Potential for Methane
Source of data	IPCC Fifth Assessment Reports
Description of measurement methods and procedures to be applied	N/A
Frequency of monitoring/recording	N/A
Value applied	28
Monitoring equipment	N/A
QA/QC procedures to be applied	N/A
Purpose of data	Calculation of baseline emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	OX
Data unit	unitless
Description	Factor for the oxidation of methane by soil bacteria
Source of data	Default value in Landfill Protocol V6.0
Description of measurement methods and procedures to be applied	N/A
Frequency of monitoring/recording	N/A
Value applied	0.1
Monitoring equipment	N/A
QA/QC procedures to be applied	N/A
Purpose of data	Calculation of baseline emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	EF _{FF}
Data unit	kgCO ₂ /gal propane
Description	Emission factor for propane
Source of data	Default value in Landfill Protocol V6.0
Description of measurement methods and procedures to be applied	N/A
Frequency of monitoring/recording	N/A
Value applied	5.72
Monitoring equipment	N/A

QA/QC procedures to be applied	N/A
Purpose of data	Calculation of project emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	EF _{FF}
Data unit	kgCO ₂ /gal gasoline
Description	Emission factor for gasoline
Source of data	Default value in Landfill Protocol V6.0
Description of measurement methods and procedures to be applied	N/A
Frequency of monitoring/recording	N/A
Value applied	8.778
Monitoring equipment	N/A
QA/QC procedures to be applied	N/A
Purpose of data	Calculation of project emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	EF _{FF}
Data unit	kgCO ₂ /gal diesel
Description	Emission factor for diesel

Source of data	Default value in Landfill Protocol V6.0
Description of measurement methods and procedures to be applied	N/A
Frequency of monitoring/recording	N/A
Value applied	10.206
Monitoring equipment	N/A
QA/QC procedures to be applied	N/A
Purpose of data	Calculation of project emissions
Calculation method	N/A
Comments	N/A

Data / Parameter	EF _{EL}
Data unit	lbsCO ₂ /MWH
Description	CO ₂ emission factor for electricity used
Source of data	eGRID 2024 database – SRVC region
Description of measurement methods and procedures to be applied	N/A
Frequency of monitoring/recording	N/A
Value applied	593.40
Monitoring equipment	N/A
QA/QC procedures to be applied	N/A
Purpose of data	Calculation of project emissions

Calculation method	N/A
Comments	N/A

Data / Parameter	ER
Data unit	tCO ₂ e
Description	Total Emissions Reductions
Source of data	Calculated
Description of measurement methods and procedures to be applied	Calculated using equation 5.1 in protocol
Frequency of monitoring/recording	N/A
Value applied	2024-51,238
Monitoring equipment	N/A
QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of emissions reductions
Calculation method	See Section 5.0 (as described in the Monitoring Report)
Comments	N/A

Data / Parameter	BE
Data unit	tCO ₂ e
Description	Baseline Emissions
Source of data	Calculated
Description of measurement methods and procedures to be applied	Calculated using equation 5.3 in protocol (In the quantification spreadsheet, this is the summation of cells G15 and G13 in flare and engine respectively; 2,055+49,294)
Frequency of monitoring/recording	N/A
Value applied	2024-51,349
Monitoring equipment	N/A
QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of baseline emissions
Calculation method	See Section 5.0 (as described in the Monitoring Report)
Comments	N/A

Data / Parameter	PE
Data unit	tCO ₂ e
Description	Project Emissions
Source of data	Calculated

Description of measurement methods and procedures to be applied	Calculated using equation 5.9 in protocol
Frequency of monitoring/recording	N/A
Value applied	2024-111
Monitoring equipment	N/A
QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of project emissions
Calculation method	See Section 5.0 (as described in the Monitoring Report)
Comments	N/A

Data / Parameter	LFG _{adjusted}
Data unit	scf
Description	Adjusted volume of LFG fed to the flare and engine
Source of data	Calculated from continuous flowrate (scfm)
Description of measurement methods and procedures to be applied	Calculated using equation 5.2 in protocol
Frequency of monitoring/recording	N/A
Value applied	Yearly Totals 2024-9,299,109 to flare

	2024- 236,093,814 to engine
Monitoring equipment	N/A
QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of baseline emissions
Calculation method	See equation 5.2 in protocol
Comments	N/A

Data / Parameter	CH ₄ Dest _{PR}
Data unit	tCH ₄
Description	Total methane destroyed by the project LFC gas collection and destruction system during the reporting period
Source of data	Calculated
Description of measurement methods and procedures to be applied	Calculated using equation 5.4 in protocol
Frequency of monitoring/recording	N/A
Value applied	Yearly Totals 2024-2,038
Monitoring equipment	N/A

QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of baseline emissions
Calculation method	See equation 5.4 in protocol
Comments	N/A

Data / Parameter	Q
Data unit	Scf CH ₄
Description	Total quantity of landfill methane sent to destruction device during the reporting period
Source of data	Calculated
Description of measurement methods and procedures to be applied	Calculated using equation 5.4 in protocol
Frequency of monitoring/recording	N/A
Value applied	Yearly Totals 2024-113,246,442
Monitoring equipment	N/A

QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of baseline emissions
Calculation method	See equation 5.4 in protocol
Comments	N/A

Data / Parameter	FF _{CO2}
Data unit	tCO2
Description	Total carbon dioxide emissions from the combustion of fossil fuels during the reporting period
Source of data	Calculated
Description of measurement methods and procedures to be applied	Calculated using equation 5.10 in protocol
Frequency of monitoring/recording	N/A
Value applied	Yearly Totals 2024-0.31
Monitoring equipment	N/A

QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of project emissions
Calculation method	See equation 5.10 in protocol
Comments	N/A

Data / Parameter	EL _{CO2}
Data unit	tCO ₂
Description	Total carbon dioxide emissions from the consumption of electricity from the grid during the reporting period
Source of data	Calculated from electricity consumption records
Description of measurement methods and procedures to be applied	Calculated using equation 5.11 in protocol
Frequency of monitoring/recording	N/A
Value applied	Yearly Totals 2024-110.97
Monitoring equipment	N/A

QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of project emissions
Calculation method	See equation 5.11 in protocol
Comments	N/A

Data / Parameter	EL _{PR}
Data unit	MWh
Description	Total electricity consumed by the project landfill gas collection and destruction system during the reporting period
Source of data	Monthly electricity bills
Description of measurement methods and procedures to be applied	Summed from utility bills provided by landfill operator
Frequency of monitoring/recording	Monthly
Value applied	Yearly Totals 2024-412
Monitoring equipment	Electricity meter

QA/QC procedures to be applied	The initial emission reduction calculations are completed by the Project Manager for the Davidson LFG project. Anew has internal procedures in place to check the accuracy of the calculations with additional Anew staff reviewing all aspects of the calculations including reviewing raw data from Anew's internal database, methane readings, excel formulas/functions and electricity/fossil fuel use. After review by Anew staff, any errors or changes are noted, and the calculations are then reviewed again for the final time by the Project Manager.
Purpose of data	Calculation of project emissions
Calculation method	N/A
Comments	N/A

The GHD Project Team reviewed the monitored parameters and their frequency, equipment used, and description. The GHD Project Team also verified that the monitoring of the above parameters coincides with the Protocol and VCS guidance for the projected emission reductions. The parameters listed above are consistent with the registered PD. The GHD Project Team also notes that the parameters available at validation detailed in the registered PD have been applied appropriately.

Through review of the raw data, GHD confirmed that engine output (kW) and flare flame temperature (°F) are recorded by measurement devices every 15 minutes. This meets the monitoring requirement as specified in the Landfill Gas Protocol that the operational activity of the destruction device(s) must be monitored and documented at least hourly to ensure landfill gas destruction.

Furthermore, the methodology indicates that GHG reductions must not be accounted for during periods that the destruction device was not operational. Through review of the raw data, GHD confirmed that the Project Proponent does not calculation emissions reductions from landfill gas destruction data associated with flare temperatures less than 500°F or no engine output, indicating no operation of the destruction devices, in accordance with Section 6.1 of the methodology.

GHD verified that operational activity has been demonstrated for the destruction devices, per methodology requirements.

With respect to parameter $LFG_{adjusted}$, GHD reconfirmed that as the flow meter already automatically corrects flow values to 60°F and 1 atm, that the landfill gas flow to the flare and engine is not adjusted for alternative temperature/pressure per Equation 5.2 of the Protocol. The calculation workbook indicates that the adjustment per equation 5.2 is being applied to the flow readings per the cell formula however is using the 60°F/1 atm as inputs, therefore the

flow is not ultimately adjusted. The $LFG_{adjusted}$ parameter has been reported in Section 4.2 as it is ultimately an input to equation 5.4 of the Protocol (total flow sent to destruction devices quantification), however despite the parameter default Protocol description (adjusted volume), the LFG is not being adjusted and GHD confirmed that it is not required.

GHD performed a re-calculation of all monitoring parameters and identified the following discrepancies that were corrected by the Project Proponent:

- Project emissions being deducted only included emissions from electricity consumption and not fossil fuel consumption
- Latest available 2024 eGrid electricity consumption emission factor was not being used for the electricity emissions quantification. Additionally, upon update by the Project Proponent, the eGrid emission factor applied in calculations did not exactly match the value reported in the Monitoring Report. GHD verified that the Monitoring Report was updated to reflect the latest emission factor as used in the revised emissions reductions quantification.

4.3.2 Methods for Recording Monitoring Parameters

Landfill gas (LF) from three separate areas of the landfill meet up near the gas plant and enter the gas plant in one line. The landfill gas normally goes to the engine which turns the generator to produce electricity. The gas flow rate to the engine and to the flare are measured separately in scfm with flow meters flare and a SCADA system that includes a PLC. The engine's operation is monitored using continuous electricity generation readings and the flare's operation is monitored using continuous thermocouple readings.

The Project Activity uses their internal SCADA system to record the monitoring parameters listed in Section 4.4.1 where the frequency of collection is continuous. Overall properties of the combined gas stream are monitored at the gas plant (delivery pressure, heating value, % methane, % oxygen). Methane concentration is recorded by a methane analyzer. If an issue is identified during the monitoring, the incoming streams are spot monitored as needed to determine the source of the potential issue. GHD confirmed that the SCADA system is backed-up on-Site and externally. GHD verified that the above noted parameters are recorded via the SCADA system.

4.3.3 Monitoring Requirements

The Project Proponent collects the following monitoring data for the Site pursuant to Table 6.1 of the Protocol. Calculated or reference parameters specified in Table 6.1 of the Protocol were determined and used at the frequency specified based on operating data records. The following table outlines the instrument monitoring requirements for the Project Activity:

Instrument	Unit	Measurement Frequency	Measurement Temperature and Pressure	Operating Parameters
Flow Meter (flare)	Fisher Model RSP1C-GP3 flow meter (SN. 4691608), Instrument tag FT-200	Measured continuously, recorded every 15 minutes	60° F and 1 atm	Thermocouple readings >500° F
Flow Meter (engine)	Fisher Model RSP1C-GP3 flow meter (SN. 4691177), Instrument tag FT-100	Measured continuously, recorded every 15 minutes	60° F and 1 atm	Engine run time
Gas Analyzer	Seimens Ultramat 23 CH4 Analyzer, Model 7MB2335-3DR10-5AA1 (SN. N1-AG-902), Instrument tag AIT-100	Measured continuously, recorded every 15 minutes	N/A	N/A

4.3.4 Calculation of Emission Reductions

4.3.4.1 Project Boundary

During the 2022 reporting year in-person site visit, GHD confirmed that all Project Activity emission sources and sinks within the site/organizational boundary were included in the project boundary and SSRs did not change for the 2024 monitoring period. GHD reviewed the Project Activity's operations to confirm that all emission sources and sinks are included in the Report. Specifically, GHD completed the following:

- Interviewed personnel
- Reviewed data management systems
- Reviewed process flow diagram

GHD understands the Project boundary for the Project Activity must conform to Table 4.1 of the Protocol. Project's emission sources, sinks and operations are well defined. The Project Activity has reported emissions from the sources described in Section 1.2.3 of the Verification Report.

4.3.4.2 Baseline Emissions

To quantify baseline emissions for the Project Activity, the following methodology was used:

- US Landfill Protocol Version 6.0, Climate Action Reserve, dated June 8, 2022 (Protocol)

The calculation methodology was applied to the calculation of emissions from methane contained within LFG which is generated from the decomposition of solid waste from within the landfill and combusted during electricity generation or in a flare.

For this Project Activity, the baseline emissions consist of those associated with the volume of LFG that is destroyed in the engine and flare to generate electricity. The baseline emissions

also include quantification of the fraction of methane in the LFG that would be oxidized in the top layer of the landfill in the baseline. GHD verified that the Project Proponent has applied the baseline emissions calculations appropriately and they are consistent with the registered PD.

4.3.4.3 Project Emissions

To quantify project emissions for the Project Activity, the following methodology was used:

- US Landfill Protocol Version 6.0, Climate Action Reserve, dated June 8, 2022 (Protocol)

The calculation methodology for the project emissions was applied to the calculation of emissions from the following sources:

- Fossil fuel emissions – CO₂ – Generated from the combustion of fossil fuels (propane, diesel and gasoline)
- Electricity consumption emissions – CO₂ – Generated from the grid consumption of electricity within the Project Boundary

GHD verified that the Project Proponent has applied the project emissions calculations appropriately and they are consistent with the registered PD.

4.3.4.4 Leakage

No leakage effects are accounted for under the Reserve US Landfill Protocol.

4.3.4.5 Net GHG Emission Reductions or Removals

The net GHG emission reductions are calculated by subtracting the project emissions from the baseline emissions. GHD verified that this calculation has been performed appropriately by the Project Proponent for the 2024 monitoring period.

4.3.4.6 Uncertainty Associated with the Calculation of Emissions

GHD did not identify any uncertainties associated with the calculation of the baseline and project emissions.

4.3.4.7 Documentation

The Project Proponent provided a calculation spreadsheet to support applicable calculations. Additional documentation and information were provided by the Project Proponent to support the values used in the calculation spreadsheet.

4.3.4.8 Default Values

GHD reviewed the appropriateness of the default values applied by the Project Proponent and determined that the default values applied were appropriate.

4.3.4.9 Monitoring Period Comparison

Previous monitoring period emissions/credits were compared to current monitoring period emissions/credits. GHD compared the offset credits from the previous monitoring periods to the current monitoring period. Any changes over 5% were identified and the reasons for the changes were investigated. GHD identified the following significant changes from the previous monitoring period for the Project Activity:

- 12.5% decrease in baseline emissions observed for 2024 monitoring period

The decrease was identified to be attributed to longer hours of non-operation during the 2024 monitoring period for both the engine and flare due to maintenance and schedule shutdowns. The following hours of non-operation were observed:

- 2023 monitoring period: approximately 45 hours for engine and 2000 hours for flare
- 2024 monitoring period: approximately 300 hours for engine and 8000 hours for flare

The monitoring period changes in emissions were explained and justified.

4.3.4.10 Summary of Errors, Omissions, Misstatements or Non-Compliances Identified

Quantitative materiality for GHG emissions reductions for this verification was set at plus or minus 5 percent of the total reported emissions reductions. The quantitative aggregated magnitude of offset errors, omissions, and misstatements for the 2024 Monitoring Report is 0.00 percent, which is less than the materiality threshold of 5 percent.

Materiality was also assessed on a qualitative level, including conformance with the applicable Program and Protocol requirements. The Project Proponent did not request any deviations and GHD did not identify any qualitative non-conformance with the Program or Protocol.

4.3.4.11 Corrections Made to Monitoring Report

The Project Proponent made changes to the 2024 Monitoring Report based on the issues identified in the Verification Findings. Changes made included:

- Updated project emissions quantity to include the fossil fuel consumption emissions, in addition to the already included electricity consumption emissions, for subtraction from baseline emissions and quantification of emission reductions
- Updated electricity emissions quantification to use the 2024 eGrid emission factor
- Updated Section 1.1 of Monitoring Report to correct error in stated emissions reductions

4.3.4.12 Follow up on Issues from Previous Verification

GHD has reviewed the issues from the previous 2023 monitoring period verification. There were no issues that required follow-up.

4.4 Quality of Evidence to Determine Reductions and Removals

GHD reviewed the quality of the evidence provided during the verification and requested additional evidence as required to further support the determination of emission reductions. Refer to Appendix B for additional details.

Through a review of each of the different sources of evidence provided by the Project Proponent, GHD was able to verify that the evidence clearly and transparently conveys the data generation, aggregation, recording, calculation, and final transposition into the 2024 Monitoring Report. The information is clearly conveyed by the Project Proponent from the metering through to the SCADA system, and the calculation spreadsheet. The instrument calibration documentation, 2024 Monitoring Report, raw data, and permitting documentation support the transparency and quality of the information provided by the Project Proponent.

4.4.1 Data Management

From the SCADA system, the data is automatically transferred to an Emerson ROCLINK 809 (ROC). The data is then saved on a server operating Rockwell Software FactoryTalk Historian. All operating parameters and data are automatically captured by the data management system and are transmitted to DTE automatically on a periodic basis, at least once per day. The data is also stored on-site for a period of time as a backup. The gas plant operator has no access to what data is captured or transmitted; it is all automatically conducted. The gas plant operator ensures that the incoming gas has acceptable properties.

The plant manager sends a monthly report to the regional manager on the flow, CH₄, and BTU's. DTE prepares a similar report for the plant manager to confirm as a double check. DTE is responsible for compiling data and sharing with the Project Proponent to facilitate emissions reduction calculation. Data is downloaded monthly and shared with the Project Proponent.

4.4.2 Monitoring Equipment Calibration Frequency

The table below outlines the monitoring instruments for the Project Activity, the model and serial numbers, the relevant dates of manufacturer calibrations, and the field checks performed on the instruments throughout the reporting period:

Instrument, Model, and SN.	Date of Calibration	Field Checks
Flare Flow Meter - Fisher Model RSP1C-GP3 flow meter (SN. 4691608), Instrument tag FT-200	12/10/2024 – Calibrations conducted annually per manufacturer specifications to 5% accuracy. Date of previous calibration – 11/22/2023	GHD confirmed that the end-of-reporting period field check that is required to be conducted for all monitoring equipment per the US Landfill Protocol was done within 2 months within the end of the reporting period (December 31, 2024) and was in the form of a
Engine Flow Meter - Fisher Model RSP1C-GP3 flow meter (SN. 4691177), Instrument tag	12/10/2024 - Calibrations conducted annually per manufacturer specifications to	

Instrument, Model, and SN.	Date of Calibration	Field Checks
FT-100	5% accuracy. Date of previous calibration – 11/22/2023	third-party calibration for all monitoring equipment. GHD verified that the previous calibrations were done in 2023 and are following an annual calibration schedule.
Methane Analyzer - Seimens Ultramat 23 CH4 Analyzer, Model 7MB2335-3DR10-5AA1 (SN. N1-AG-902), Instrument tag AIT-100	12/10/2024 - Calibrations conducted annually per manufacturer specifications to 5% accuracy. Date of previous calibration – 11/22/2023	

During the verification, GHD performed a review of the monitoring frequency provided in the 2024 Monitoring Report for the monitored parameters and confirmed that it was consistent with the registered PD and met the methodology instrument QA/QC requirements. GHD reviewed the calibration requirements and determined that the manufacturer calibration frequency requirements were met in the 2024 monitoring period.

4.5 Non-Permanence Risk Analysis

VCS does not require a non-permanence risk analysis for landfill gas project types.

5 VERIFICATION OPINION

5.1 Verification Summary

GHD has prepared this Verification Report for the Project Proponent and Program. The Project Proponent was responsible for the preparation and fair presentation of the Monitoring Report **Version 1.4** dated **24-Sept-2025** for the VCS in accordance with the Program criteria and engaging with a qualified third-party verifier to verify the Monitoring Report. Project GHG-related activity is detailed in Section 1.2.3.

GHD's objective and responsibility was to provide an opinion regarding whether the 2024 Monitoring Report for the Project Activity was free of material misstatement and that the information reported is a fair and accurate representation of the operations for the monitoring period, and accurate and consistent with the requirements of the Program.

The criteria used by GHD for the verification of the Monitoring Report is detailed in Section 1.2.2. GHD completed the verification of the Monitoring Report in accordance with ISO 14064-3:2019. GHD completed the verification to a reasonable level of assurance.

The Project Activity resulted in a reduction of GHG emissions that are relevant, complete,

consistent, accurate, transparent and conservative. Furthermore, the emission reductions generated by the Project Activity serve to contribute to sustainable development and will result in long term benefits to the mitigation of climate change.

5.1.1 Limitation of Liability

Because of the inherent limitations in any internal control structure, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the verification has not been performed continuously throughout the period and the procedures performed on the relevant internal controls were on a test basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

This verification was based on a risk-based approach that follows rigorous methodology with the expectation that it will capture the majority of errors with the potential for a material misstatement. However, GHD does not warrant or guarantee that all errors or omissions, including material issues, made by Project Proponent in its Report and/or assertion were identified by GHD.

The verification opinion expressed in this report has been formed on the above basis.

GHD's review of the 2024 Monitoring Report included only the information discussed above. While the review included observation of the systems used for determination of the 2024 Monitoring Report, GHD did not conduct any direct field measurements and has relied on the primary measurement data and records provided by Project Proponent as being reliable and accurate. No other information was provided to GHD or incorporated into this review. GHD assumes no responsibility or liability for the information with which it has been provided by others.

The information and opinions rendered in this report are exclusively for use by Project Proponent. GHD will not distribute or publish this report without Project Proponent's consent except as required by law or court order. The information and opinions expressed in this report are given in response to a limited assignment and should only be evaluated and implemented in connection with that assignment. GHD accepts responsibility for the competent performance of its duties in executing the assignment and preparing this report in accordance with the normal standards of the profession but disclaims any responsibility for consequential damages.

5.2 Verification Conclusion

Project Proponent reported **51,238 tonnes CO₂e** as the total emissions reductions for the 2024 monitoring period for the Project Activity. This includes the GHG emissions reductions

resulting from the Project Activity from **January 1, 2024 – December 31, 2024**. The quantitative aggregated magnitude of errors, omissions, and misstatements is discussed in Section 4.3.4.9.

Based on the verification procedures undertaken to a reasonable level of assurance, it is GHD's opinion that the Monitoring Report is materially correct and is a fair and accurate representation of the Project Activity's total attributable emissions reductions for the reporting period; and that the Monitoring Report was prepared, and emissions reductions were quantified in accordance with the Program. As a result, GHD is issuing a **Positive** Verification Opinion in regards to this Project Activity and will therefore be approving the Project Activity for registration with the VCS with no limitations or qualifications.

This Opinion is effective as of the date of this Verification Report.

The Verification Deed of Representation as submitted through the Verra Project Hub by GHD is provided in Appendix D.

Provided below is a summary of the emissions reductions:

Verification period: From *01-January-2024 to 31-December-2024*

Verified GHG emission reductions and carbon dioxide removals in the above verification period:

Vintage period	Baseline emissions (tCO ₂ e)	Project emissions (tCO ₂ e)	Leakage emissions (tCO ₂ e)	Reduction VCU's (tCO ₂ e)	Removal VCU's (tCO ₂ e)	Total VCU's (tCO ₂ e)
01-Jan-2024 to 31-Dec-2024	51,349	111	0	51,238	0	51,238
Total	51,349	111	0	51,238	0	51,238

5.3 Ex-ante vs Ex-post ERR Comparison

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
01-Jan-2024 to 31-Dec-2024	50,000	51,238	2.5%	PD emissions reductions estimate was based on high-level preliminary information, compared to the emissions reductions calculated based on real data for the 2024 Monitoring Period, as indicated by the Project Proponent's justification in the Monitoring Report. GHD observed that emissions reductions claimed for the Project Activity's 2021

Vintage period	Ex-ante estimated reductions/removals	Achieved reductions/removals	Percent difference	Explanation for the difference
				monitoring period were close to the PD projected value (50, 000), similar to the current 2024 monitoring period. GHD compared data between the monitoring periods and identified that both monitoring periods achieved reductions close to 50,000 due to several occurrences of operational shutdowns during the monitoring periods which reduced the obtained baseline emissions. As 2024 still had comparatively less shutdowns and greater flow to the destruction devices than in 2021, the 2021 emissions reductions did not reach 50,000 while 2024 achieved slightly over 50,000 which is therefore reasonable. GHD verified that the difference between PD projections and emissions reductions claimed for the 2024 Monitoring Period is justified.

Should you have any questions on the above, please do not hesitate to contact us.

Regards



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Lakshaya Grover, Verifier, GHD
Madelyn Athanasiou, Verifier, GHD

APPENDIX 1: COMMERCIALLY SENSITIVE INFORMATION

<i>Section</i>	<i>Information</i>	<i>Justification</i>	<i>Assessment method and conclusion</i>
NA – Project Monitoring Report Section 1.13 indicates that there is no associated commercially sensitive information being included in the Monitoring Report.			

APPENDIX A: VERIFICATION PLAN

Our ref: 12589759-LTR-2-Rev1

September 19, 2025

Ms. Lucy Huang
Manager, Technical Climate Solutions
Anew Environmental, LLC
3200 Southwest Freeway, Suite 1310
Houston, Texas
77027

Verification Plan

2024 Monitoring Report for Project Davidson County Landfill (VCS ID: 2414), Anew Environmental, LLC, Lexington, North Carolina, United States under the Verra: Verified Carbon Standard

Dear Ms. Huang,

1. Introduction

Anew Environmental, LLC (Client) retained GHD Services Inc. to undertake a verification of the Davidson County Landfill (Project) for the January 1, 2024 – December 31, 2024 monitoring period. The Project is located in Lexington, North Carolina, United States and follows the requirements of the Verra: Verified Carbon Standard (VCS) voluntary offset program (Program). The Project is listed under the VCS ID: 2414.

The Program requires verification of the Monitoring Report for the Project monitoring period(s) by an independent third-party accredited under *ISO 14065 Greenhouse Gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* (ISO 14065). GHD Limited (GHD) is accredited by the ANSI National Accreditation Board (ANAB) under ISO 14065 as a greenhouse gas validation and verification body (VVB). GHD Limited retains full responsibility for the verification, which complies with GHD Limited's ISO 14065 accreditation requirements.

The verification of this Project falls under VCS project-level sectoral scope 13 – Waste Handling and Disposal and 1 – Energy (renewable/non-renewable), consistent with the applicable Methodology. GHD is accredited for this type of work under ANAB sector 1 and 6.

GHD has prepared this Verification Plan in accordance with ISO Standard ISO 14064 Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements (ISO 14064-3:2019) and with the Program requirements.

2. Verification Objective

The objective of the verification is to provide Client and the Program with an opinion on whether the Project Monitoring Report (Report) for the monitoring period is free of material misstatements and that the information reported is accurate and consistent with the requirements of the Program.

3. Level of Assurance

The verification will be conducted at a reasonable level of assurance.

Reasonable assurance is a high but not absolute level of assurance. Reasonable assurance provides a high level of confidence to intended users of verification opinions that the stated information is accurate and complete. If a verification opinion can be provided, it will be worded in a manner similar to "Based on our verification, the GHG emissions assertion is, in all material aspects, in accordance with the approved quantification methodologies."

4. Verification Standards

For the verification, GHD will apply ISO 14064-3:2019 and the Program verification standards.

5. Verification Criteria

GHD will apply the following verification criteria:

- ISO 14064 Greenhouse gases – Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements, ISO, April 2019 (ISO 14064-2)
- ISO 14064 Greenhouse gases – Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions, ISO, April 2019 (ISO 14064-3)
- IAF Mandatory Document for the Use of Information and Communication Technology (ICT) for Conformity Purposes: Issue 3, International Accreditation Forum, Inc., January 2025 (IAF MD 4:2025)
- VCS Program Guide, Verra: Verified Carbon Standard, dated 29 August 2023, Version 4.4 (VCS Program Guide)
- VCS Standard, Verra: Verified Carbon Standard, dated 16 April 2024, Version 4.7 (VCS Standard)
- VCS Validation and Verification Manual, Verra: Verified Carbon Standard, dated 19 October 2016, Version 3.2 (VCS VVM)
- US Landfill Project Protocol Version 6.0, Climate Action Reserve, dated June 8, 2022 (Protocol)

6. Verification Team and Independent Reviewer

6.1 Roles, Responsibilities & Qualifications

Lead Verifier	
Name	Gordon Reusing, M. Sc., P. Eng.
Role	The lead verifier will lead the verification and is responsible for development of the verification plan. The lead verifier will review the risk assessment and evidence gathering plan, recalculation of raw data, data management and draft findings. The lead verifier will prepare and sign the verification statement and verification report.
Qualifications	Mr. Reusing is a greenhouse gas (GHG) Lead Verifier, Lead Validator, and Peer Reviewer with extensive experience including GHG programmes in Alberta, British Columbia, Saskatchewan, Ontario, Quebec, Nova Scotia, California, and programmes operated by the United Nations Framework Convention on Climate Change (UNFCCC) Clean Development Mechanism (CDM), The Gold Standard, The Climate Registry (TCR), the Carbon Disclosure Project (CDP), and Verra: Verified Carbon Standard (VCS). He has completed numerous GHG quantification studies for the oil and gas sector, including upstream, midstream and downstream facilities. Mr. Reusing has conducted GHG verifications as a Lead Verifier, Technical Expert and Peer Reviewer in many jurisdictions, including, but not limited to, British Columbia, Alberta, Ontario, Quebec, and Nova Scotia.

Co-Lead Verifier	
Name	Angela Kuttemperoor, E.I.T
Role	The co-lead verifier will lead the verification and is responsible for development of the verification plan. The co-lead verifier will review the risk assessment and evidence gathering plan, recalculation of raw data, data management and draft findings. The lead verifier will prepare the verification statement and verification report.
Qualifications	Ms. Kuttemperoor is an Air EIT with GHD's Greenhouse Gas Assurances Services group, based out of the GHD Waterloo, Ontario office. Ms. Kuttemperoor has a Bachelor of Environmental Engineering from the University of Guelph, Ontario, and has 3.5 years of experience in greenhouse gas verifications. Ms. Kuttemperoor is experienced with programs including Ontario Emissions Performance Standards, Canadian Output-based Performance Standards and is a certified verifier under the Canadian Clean Fuel Regulations. Ms. Kuttemperoor possesses expertise with United States (US) and global offset validations and verifications for projects conducted under the US ACR registry including orphan well-plugging and ozone-depleting substances destruction projects. Ms. Kuttemperoor is a certified verifier under US Climate Action Reserve (CAR) and has experience with projects in accordance with the CAR US Landfill Gas Protocol, under the CAR and Verra: Verified Carbon Standard (VCS) registries. Ms. Kuttemperoor has experience with airline verifications under ICAO's Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA).

Verifier	
Name	Madelyn Athanasiou, B.Sc.
Role	The verifier will develop and revise the verification plan and evidence gathering plan, develop a risk assessment, recalculate raw data, review management of data, and prepare draft findings and the draft verification report.

Verifier	
Qualifications	Ms. Athanasiou is a climate and GHG emissions practitioner based in Waterloo, Ontario. She holds a Bachelors of Science, Honours degree from Queen's University. Ms. Athanasiou has been a verifier since 2023 and has worked on verifications in Ontario and Alberta under both federal and provincial programs, as well as numerous voluntary programs. Ms. Athanasiou has experience in the preparation of GHG verification plans, issues logs, draft and final verification reports across a multitude of sectors, including oil and gas and manufacturing. Additionally, Ms. Athanasiou is a Verifier under the Climate Action Reserve (CAR) with a focus on landfill offset verifications and has been trained in the Climate Forward Solar Photovoltaic forecast methodology.

Verifier	
Name	Lakshaya Grover, B.A.Sc.
Role	The verifier will develop and revise the verification plan and evidence gathering plan, develop a risk assessment, recalculate raw data, review management of data, and prepare draft findings and the draft verification report.
Qualifications	Mr. Grover is an Air Quality Engineering Graduate and a member of the Sustainability Advisory team at GHD. Mr. Grover holds a Bachelor of Applied Science degree in Environmental Engineering from the University of Waterloo. Mr. Grover has been involved with numerous GHG verifications in various sectors under The Management and Reduction of Greenhouse Gases in Saskatchewan, the Technology Innovation and Emissions Reduction regulations in Alberta, Emissions Performance Standards program in Ontario as well as The Climate Registry. Mr. Grover has experience in a range of industries including manufacturing, oil and gas extraction and power generation.

Independent Reviewer	
Name	Sean Williams, P. Eng.
Role	The independent reviewer will conduct an independent review of the risk assessment, evidence gathering plan, working papers, verification plan, verification report, and findings. The independent reviewer will approve the issuance of the opinion.
Qualifications	Mr. Williams is a Project Manager, GHG Lead Verifier and Technical Expert and with over 10-years of experience in environmental consulting, and is a licensed Professional Engineer in the provinces of Alberta, British Columbia, Saskatchewan and Ontario. Mr. Williams has experience in completing greenhouse gas verifications, permit applications, air and noise compliance assessments, completion of annual inventory reports under various voluntary, provincial and federal regulations across Canada. Mr. Williams is an accredited lead verifier under the California Air Resources Board and Oregon Department of Environmental Quality. Mr. Williams has significant air and GHG expertise in a variety of industrial sectors, including oil sands extraction and upgrading, refineries, chemical plants, mining and mineral production, power generation facilities, waste management and metals production. Mr. Williams serves as the Greenhouse Gas Assurances Services (GGAS) Manager for GHD's ANAB accreditation.

7. Project Description

Davidson County Landfill is a municipal solid waste facility operated by Davidson County in Lexington, North Carolina. During the project period covered by this report, landfill gas was collected and routed for combustion

at one of two devices: a single open flare or an electricity generator set. Both devices were operated by Davidson Gas Producers using landfill gas collected at the Davidson County Landfill. Since the commissioning of the electricity generator set in November 2010, the flare only operated as a backup methane destruction device. The landfill gas collection system consisted of 56 vertical wells. Eleven wells were located at the older, closed Holly Grove area of the landfill, thirty-nine were in Phase 1 area of the landfill, and six wells in Phase 2 area of the landfill. There is a total of eleven wells connected to the leachate cleanout system for a total of 67 wells. The landfill does not re-circulate leachate back into the landfill and is not considered a Bioreactor as defined by U.S. EPA.

7.1 Client Contact

Lucy Huang (Manager, Technical Climate Solutions) is GHD's Client contact for this verification.

8. Verification Scope

The following sections describe the scope of the verification.

8.1 Project Boundary

The Project is broken down into the following greenhouse gas Sources, Sinks and Reservoirs (SSRs) to be included or excluded, as defined in the Program's Protocol:

SSR	Baseline	Project
SSR 4	Emissions from Waste Breakdown in Landfill – Methane (CH ₄)	Emissions from Waste Breakdown in Landfill – Methane (CH ₄)
SSR 5	N/A	Emissions from Gas Collection System – Carbon Dioxide (CO ₂)
SSR 6	N/A	Emissions from Supplemental Fuel – Carbon Dioxide (CO ₂), Methane (CH ₄)
SSR 7 *	Emissions from Baseline LFG Boiler Destruction – Methane (CH ₄)	Emissions from Project LFG Boiler Destruction – Methane (CH ₄)
SSR 8	Emissions from Emissions from Baseline LFG Electricity Generation – Methane (CH ₄)	Emissions from Project LFG Electricity Generation – Methane (CH ₄)
SSR 9	Emissions from Baseline LFG Flare Destruction – Methane (CH ₄)	Emissions from Project LFG Flare Destruction – Methane (CH ₄)
SSR 10 *	Emissions from Upgrade of LFG – Carbon Dioxide (CO ₂)	Emissions from Upgrade of LFG – Carbon Dioxide (CO ₂)
SSR 11 *	Emissions from Baseline LFG Pipeline or other NG end-use – Methane (CH ₄)	Emissions from Project LFG Pipeline or other NG end-use – Methane (CH ₄)

GHD understands that SSR 7: Emissions from LFG boiler destruction, SSR 10: Emissions from Upgrade of LFG and SSR 11: Emissions from LFG Pipeline or other natural gas (NG) end-uses are not applicable to the Project and current monitoring period.

8.2 Geographical and Operational Boundaries

The Project is located at the following address:

Davidson County Landfill (gas plant)
220 Davidson County Landfill Rd.
Davidson County, Lexington, NC
United States
27292

8.3 Monitoring and Crediting Period

The Project start date is May 20, 2009. The Project's first crediting period was under the CAR registry. The Project's first crediting period upon transfer to the Verra registry was January 1, 2015 until December 31, 2021 and the Project's second 7-year crediting period, as twice renewable, for the Project is from January 1, 2022 to December 31, 2028. Both crediting periods were validated during the initial gap validation for the Project. GHD understands that the Project's second crediting period does exceed the total allowable crediting period that was established during the Project's original registration under the CAR registry, of 10 years for each crediting period (twice renewable) starting on May 20, 2009 and ending on May 19, 2029, as required under VCS.

The Project is currently within its second crediting period. The monitoring period for this verification for the Project is from January 1, 2024 to December 31, 2024.

8.4 Use of this Report

The verification report will be prepared for the use of the Client and the Program.

References from GHD's Verification Report must use the language in which the opinion was issued, and reference the date of issuance of GHD's Verification Report, the applicable verification period and the associated program for which the verification was conducted. The GHG assertion provided by GHD can be freely used by Client for marketing or other purposes other than in a manner misleading to the reader. The GHD mark shall not be used by Client in any way that might mislead the reader about the verification status of the organization. The GHD mark can only be used with the expressed consent of GHD and then, only in relation to the specific time period verified by GHD.

8.5 Use of Information and Communication Technology

As part of the verification process, GHD may utilize information and communication technology (ICT) in accordance with IAF Mandatory Document for the use of Information and Communication Technology for Conformity Purposes (IAF MD 4:2025) for various aspects of the verification, including conducting video/tele-conferencing with various personnel up to full virtual site visits.

The decision to use ICT is permissible if GHD and Client agree on using ICT. The agreed ICT method will be MS Teams, Zoom, Google Meet, or Webex. By accepting GHD's proposal, Client agreed to the use of the aforementioned ICT methods and their associated information security, data protection and confidentiality measures. Any other ICT method(s) will be agreed to in writing (email) between GHD and Client prior to use. The parties will not agree to the use of an ICT method which either party does not have the necessary infrastructure to support. Throughout the entire verification process, including use of ICT, GHD will abide by the confidentiality procedures.

9. Site Visits

9.1 Site Visit Requirements

According to VCS Standard version 4.7, a site visit that includes a visit to facilities and/or project areas shall be conducted at:

- Validation and project crediting period renewal validation
- Verification under the following circumstances:
 - a. The first verification of the project after validation;
 - b. Verifications that include project baseline reassessments; and
 - c. Verifications that assess a project description deviation where the deviation impacts the applicability of the methodology, additionality or the appropriateness of the baseline scenario.

GHD completed a verification for the previous 2022 and 2023 monitoring periods for the Project Activity which resulted in a positive verification opinion. During the verification of the 2022 monitoring period, GHD conducted a physical site visit at the Project site. GHD has confirmed with Verra that VCS requirements take precedence over the project Protocol used by a VCS project. While the project Protocol (US Landfill) would specify a site visit for the current monitoring period, based on the above-listed Verra requirements, a site visit is not required. This verification is not the first verification of the project after its validation. Additionally, GHD has reconfirmed with Anew that the 2024 monitoring period does not involve a project baseline reassessment or a project description deviation.

GHD performed a risk-based evaluation to completing a site visit for the current 2024 monitoring period. As this is the third monitoring period, within the second crediting period for which a verification was conducted for the Project Activity and no major changes have been made to the emission sources, monitoring equipment, or data management systems, GHD determined that there was a low risk associated with not completing a Site visit. Based on current knowledge of Project operations, GHD is of the opinion that an in-person site visit will not be required for the verification of the 2024 monitoring period to reach a reasonable level of assurance. If GHD determines that an in-person site visit is required during the verification, GHD will notify the Client and provide a revised scope of work.

10. Verification Schedule

The following presents a draft verification schedule. The overall verification process is expected to take approximately 8 weeks.

- Submit Verification Plan to Client – June/July 2025
- Data checks and recalculations of Monitoring Report – June/July 2025
- Review of data management, document retention and record keeping program – June/July 2025
- Submit issues log to Client and opportunity for Client to address issues and, if required, resubmit Monitoring Report – June/July 2025
- Independent review by Independent Reviewer – July 2025
- Issue Draft Verification Report and Opinion – July 2025
- Issue Final Verification Report and Opinion * – By end of July 2025

* Project Proponent is responsible for submission of project documents to VCS to complete registration and/or issuance request

11. Strategic Analysis

To understand the activities and complexity of the Project, and to determine the nature and extent of the verification activities, GHD has completed a strategic analysis. The strategic analysis involves consideration of the details of the Project Site and its operations, the Monitoring Report and its preparation, and the verification requirements per the Program. The information considered in the strategic analysis is documented in GHD's working papers and was used to inform the assessment of risks and the development of an evidence gathering plan.

12. Assessment of Risk and Magnitude of Potential Errors, Omissions or Misrepresentations

GHD conducted an assessment of the risk and magnitude of potential errors, omissions or misrepresentations associated with the Monitoring Report statement/assertion. GHD then identified areas where qualitative or quantitative errors could occur and assigned risks to the areas. The inherent and control risks were evaluated, and detection risks were established. The risks were identified as high, medium and low. The risk assessment was a key input to developing an effective evidence gathering plan.

13. Evidence-Gathering Plan

GHD has developed an Evidence Gathering Plan (EGP) for internal use based on review of the objectives, criteria, scope, and level of assurance detailed above, along with consideration of the strategic analysis and assessment of risks. The EGP is designed to lower the verification risk to an acceptable level and specifies the evidence (data and information) that will be reviewed as part of the verification in the evidence gathering activities. The EGP was reviewed and approved by the Lead Verifier prior to issuing this verification plan. The EGP is dynamic and will be revised, as required, throughout the course of the verification. Any modifications to the EGP will be reviewed and approved by the Lead Verifier, with the final EGP to be completed prior to issuing the final verification report and opinion.

14. Quantitative Testing

Quantitative data or raw data will be made available to GHD. GHD will use the data to recalculate and check the GHG emissions reductions calculations and assess the methodologies that were used in the development of the Monitoring Report.

15. Materiality Level

Based on the reported emission reductions (i.e. less than 300,000 tonnes of carbon dioxide equivalent [tCO₂e]), the Project Activity is classified as a project, therefore the materiality will be set at five (5) percent. In addition, a series of discrete errors, omissions, or misrepresentations of individual or a series of qualitative factors, when aggregated, may be considered material.

Materiality will also be assessed on a qualitative level, including conformance with the applicable Program and Protocol requirements. Non-conformance with Program requirements may be considered a material error.

16. Verification Methodology

The following provides a general overview of the verification methodology that will be conducted.

Conflict of Interest (COI) and Independence

GHD has undergone a thorough evaluation for conflict of interest (COI) and independence for this verification work. This included a review of other potential work conducted by GHD for Client and Project listed in the scope of work. We have confirmed that this verification work can be successfully completed without undue risk of impartiality and conflict of interest. We have assessed the following key aspects:

- Verification evaluation
- Team evaluation

GHD has rigorous COI and verifier competency evaluation procedures that are followed for every verification project. Our documented procedures ensure that all COI and independence criteria are properly evaluated. GHD's COI program ensures that both the company and the Project Team have no potential COIs.

GHD has also evaluated and approved our Verification Team's competencies. GHD sets competency requirements in terms of education, verification experience, and experience in the sector. GHD can attest that we have highly qualified staff with the appropriate technical expertise for the verification work.

Kick-Off Call

Upon award of the contract, GHD will conduct a kick-off call between Client and the GHD project team to review the verification process and objectives, Project operations, project schedule, site visit schedule and information requests.

Risk-Based Approach

The GHD Project Team will use a risk-based assurance approach to focus and to determine the detailed scope of the verification.

The key risks associated with the GHG emission estimates are the elements that are critical for ensuring that an inventory is free of material misstatements:

- Based on the information provided in the Monitoring Report, the GHD Project Team will identify the key risks associated with the assumptions and claims made, and the data sources used.
- The completeness, conservativeness, and accuracy of the underlying evidence for the assumptions/claims made, and data sources used, will be reviewed. Assumptions/claims and data sources that are well identified and discussed in the report, that are substantiated with information from reliable references, and which are sufficiently controlled through the QA/QC plan should thus be given less emphasis because of a lower level of risk.
- The results of this investigation shall then, together with the results of the review of other areas, give the necessary input for the verification opinion.

Risks can be classified in risk categories (e.g., High, Moderate, and Low). A risk may be high, moderate or low depending on the issue's potential to cause a misstatement of the emissions. In addition, a non-compliance with Regulation can form a high-risk situation.

GHD has extensive experience in risk assessments. The classification of risk as high, moderate or low is largely subjective and will require the GHD Project Team's expert judgement. The designated GHD Lead Verifier has a thorough understanding of the risks and uncertainties applicable to the assignment.

If an issue is classified as high risk, appropriate Project staff shall clarify the situation, explain how the risk is reduced, and provide more information.

Documentation Review and Emissions Reductions Recalculations

GHD will review the information provided for the Project and will conduct recalculations of the baseline, project emissions and emissions reductions. GHD will assess the quantitative discrepancy based on the recalculations and determine whether there are any material issues.

The components of the document review and follow-up interviews are detailed below.

- Document Reviews:
 - Review of data and information to confirm the correctness and completeness of presented information
 - Cross-checks between information provided in the Monitoring Report and information from independent background investigations
 - Determine sensitivity and magnitude analysis for parameters that may be the largest sources of error
 - Comparison of reported emissions and emissions reductions with previous reporting period(s)
- Follow-up Interviews:
 - Via telephone
 - Via email
 - Via ICT

The document review shall establish to what degree the presented Monitoring Report documentation meets the verification standards and criteria.

The GHD Project Team will interview Project staff in order to:

- Crosscheck information provided.
- Review data management and recording procedures
- Test the correctness of critical formulae and calculations

GHD will complete data checks from the data source(s) (meter, scale, etc.) through the plant data management system to the Monitoring Report. A sample of raw data will be collected for recalculation. Should errors or anomalies be identified that could lead to a material misstatement, GHD will request further raw data samples to assess the pervasiveness of the errors or anomalies. GHD will identify the source and magnitude of data or methodology errors or anomalies but, as a verification body, GHD cannot provide solutions to issues identified.

Issues Communications

During the course of the document review and interviews, questions and clarifications may be identified by the Project Team; these will be communicated with Client either verbally, by email, or in an Issues Log. Client and/or Project staff will have an opportunity to respond to identified issues prior to the completion of GHD's draft and final verification reports. Material issues identified by GHD must be corrected by Client. It is expected that Client and/or Project Owner will respond promptly to issues raised by GHD. Extensive correspondence to address issues that require additional effort from GHD may result in extra costs to the verification and will be discussed with Client.

The verification conclusion will be based on the interaction of the VCS Program principles as follows:

1. Relevance
2. Completeness
3. Consistency
4. Accuracy
5. Transparency
6. Conservativeness

If during the verification of the Project Activity, the Verification Team identifies findings that need to be addressed to confirm that the Project Activity meets the VCS requirements, the Lead Verifier will issue a CAR, CL, and/or a FAR, as appropriate, to the Client via a findings assessment. Iterations of these requests will continue until such a time as the Lead Verifier can adequately resolve or "close out" the identified CAR(s), CL(s), and/or FAR(s), as applicable.

Each of these procedures is discussed in further detail below.

Corrective Action Request (CAR)

A CAR is issued during a verification if the VVB has identified a material discrepancy or non-conformance that the Client must address. More specifically, the CDM provides a standard that the VVB can use for the issuance of CARs, as detailed below, based on Section 9.1.3.2 of the CDM Validation and Verification Standard:

- Non-compliance with the registered monitoring plan, the applied methodologies, the applied standardized baselines or the other applied methodological regulatory documents is found in monitoring and reporting and has not been sufficiently documented by the Project Participant(s), or if the evidence provided to prove conformity is insufficient.
- Modifications to the implementation, operation, and monitoring of the registered CDM project activity has not been sufficiently documented by the Project Participant(s).
- Mistakes have been made in applying assumptions, data or calculations of GHG emission reductions or net anthropogenic GHG removals that will impact the quantity of emission reductions or removals.
- Issues identified in a FAR during the validation to be verified during the verification or the previous verification(s) have not been resolved by the Project Participant(s).

The above issues could result in the expected emission reductions not being realized.

The Lead Verifier will resolve or "close out" CARs only if the Client modifies the Monitoring Report or provides adequate additional explanations or evidence that satisfies the Verification Team's concerns and the VCS requirements. GHD is unable to issue a Verification Representation prior to the resolution of all CARs. The Verification Team reports on all CARs in the findings assessment and Verification Report.

Clarification Request (CL)

In general, a CL is a request for additional clarification made by the Verification Team to the Client when the Project Activity reporting, lacks transparency, is unclear, and further information is needed to determine whether the applicable requirements are met.

The Lead Verifier will resolve or "close out" CLs only if the Client provides adequate additional explanations or evidence that satisfies the Verification Team's concerns and the VCS requirements.

Forward Action Request (FAR)

A FAR is a request made during the validation to "identify issues related to project implementation that require review during the first verification of the proposed CDM project activity."

The Lead Verifier will address any FAR(s) raised from the validation during the verification, as required. In addition, FAR(s) may also require review in subsequent verifications. The Verification Team will report on all FARs in the findings assessment and Verification Report.

Independent Review

GHD will conduct an independent review of the verification, which will include a review of findings, emission calculations and opinion developed by the verification team.

Documentation and Deliverables

GHD will prepare the following deliverables to document the verification services provided:

- Statement of Qualification (included in this proposal)
- Verification Plan (prior to site visit and after receiving relevant information)
- Draft Verification Report
- Final Verification Report
- Verification Opinion (included in Verification Report)
- VCS Verification Deed of Representation (included in Verification Report and using Program template)

Support of Verification Report Findings

GHD will support and uphold the findings of the verification if the report is subject to an audit by the Program. If the Program requires follow-up information that is determined to be significant in nature or outside of the original scope of work, GHD may require additional budget to cover the response(s).

16.1 Verification Activities

The following sections outline the activities that may be included in GHD's verification process.

Information/Records to be Reviewed

Information/records to be reviewed by GHD include the following:

- Monitoring Report
- GHG Assertion
- Registered Project Description
- Operational and control procedures and records for ensuring GHG data quality
- Documentation of GHG Sources, Sinks and Reservoirs
- Documentation of quantification methodology
- Documentation of monitoring and measurement systems

Data Assessment and Management Systems

GHD will review data assessment and management system documentation that describes the process of data collection, entry, calculation and management. GHD will review the following:

- Selection and management of GHG data and information
- Processes for collecting, processing, aggregating, and reporting
- Systems and processes to ensure accuracy
- Design and maintenance of the GHG data management system, including systems and processes that support it

GHD will assess effectiveness of the data assessment and management system and determine areas of risk.

Collection of Evidence

GHD will collect physical, documentary, and testimonial evidence to verify the Project.

Error Checking/Testing

GHD will independently calculate the final emission reductions using Client's raw data to ensure that the correct methodology and raw data was used.

During the verification process, GHD will consider both quantitative and qualitative information on emission reductions. Quantitative data is comprised of the Monitoring Report and supporting data. Qualitative data is comprised of information on internal management controls, calculation and transfer procedures, frequency of emissions reports, and review and internal audit of calculations/data transfers.

17. Closure

The Verification Plan is considered to be a dynamic document that may require modification and adaptation to project conditions as encountered during the completion of the verification process.

All of Which is Respectfully Submitted,

GHD



Gord Reusing
Lead Verifier

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Copy to: Angela Kuttemperoor, Co-Lead Verifier, GHD
Sean Williams, Independent Reviewer, GHD

APPENDIX B: FINDINGS ASSESSMENT

Issues Log

Revision 3 - closed
Date July 30, 2025

Project Number 12589759
Program-Specific Project ID 2414
Client Anew Environmental
Facility Name Davidson County Landfill
Regulation / Program Verra: Verified Carbon Standard (VCS)
Reporting Year 2024-01-01 to 2024-12-31

Issue No.	Clarification Requests (CL) / Corrective Action Requests (CAR) / Forward Action Requests (FAR)	Issues / Questions	Explanation/Response	Status	Possible effect on materiality?	Possible non-conformance with the Protocol?	Applicable Section of the Protocol
1	CAR	In file '2024 Davidson ER Calcs (Engine) V1.1.xlsx', tab '5.1 Project GHG Ers', cell H9 indicates that propane emissions are being subtracted from the baseline emissions attributed to engine LFG destruction. GHD understands that propane consumption is for flare pilot operation, therefore should be subtracted within the Flare ER calcs file instead.	The '2024 Davidson ER Calcs (Engine) V1.2.xlsx' and '2024 Davidson ER Calcs (Flare) V1.1.xlsx' have been updated to reflect the propane usage in the Flare calculator.	Closed	N	N	N/A
2	CAR	In file '2024 Davidson ER Calcs (Engine) V1.1.xlsx', tab '5.1 Project GHG Ers', cell H9 indicates that gasoline emissions are being subtracted from the baseline emissions attributed to engine LFG destruction. Please clarify whether gasoline usage is related to engine operation.	Yes, the gasoline usage should be most attributed to the engine operation so has been accounted for in the Engine calculator, '2024 Davidson ER Calcs (Engine) V1.2.xlsx' .	Closed	N	N	N/A
3	CAR	In file '2024 Davidson ER Calcs (Engine) V1.1.xlsx', tab '5.1 Project GHG Ers', cell H9 indicates that diesel emissions are not being subtracted from the baseline emissions attributed to engine LFG destruction. Please clarify whether diesel usage is related to engine operation.	Yes, the diesel usage should be most attrubted to the engine operation so has been accounted for in the Engine calculator, '2024 Davidson ER Calcs (Engine) V1.2.xlsx' .	Closed	N	N	N/A
4	CAR	In file '2024 Davidson ER Calcs (Engine) V1.1.xlsx', tab '5.1 Project GHG Ers', cell I9 indicates that electricity consumption emissions are being subtracted from the baseline emissions attributed to engine LFG destruction. Please clarify whether electricity consumption is related to engine operation.	Yes, the electricrty should be most attributed to the engine operation so has been accounted for in the Engine calculator, '2024 Davidson ER Calcs (Engine) V1.2.xlsx' .	Closed	N	N	N/A
5	CAR	Please note that per the above identified issues, the project emissions allocated between engine and flare as represented in the Engine and Flare ER Calc files' Summary tabs, in column E Project Emissions, may be inaccurate.	The summary tabs have been updated in '2024 Davidson ER Calcs (Engine) V1.2.xlsx' and '2024 Davidson ER Calcs (Flare) V1.1.xlsx'.	Closed	N	N	N/A
6	CAR	It is noted that ultimately final Emissions Reductions are being calculated using the project emissions value listed in the Engine and Flare ER Calc files' Summary tabs, column D Total Project Emissions. The total project emissions reported in column D (101 tCO2e) only includes electricity consumption and does not include fossil fuel consumption from gasoline, diesel and propane.	This has been updated in the summary tabs in '2024 Davidson ER Calcs (Engine) V1.2.xlsx' and '2024 Davidson ER Calcs (Flare) V1.1.xlsx', as well as the Monitoring Report, "VCS MR PROJECT ID 2414 01012024-31122024 V1.2.doc".	Closed	N	N	N/A
7	CL	Notes in the "Fossil Fuel Consumption 2024" pdf file indicate that there were two 20lb propane volume purchases, however we are unable to trace it back to the receipts provided within the file. Please clarify how the propane usage estimate was determined.	This pertains to the middle receipt for propane. While the receipt itself does not itemize the total amounts, the Plant Manager has provided a breakdown along with a statement outlining what is included. He confirms that the receipt covers two 20 lb propane refills, which we have incorporated into our quantification. Additionally, he notes the inclusion of 5 gallons of diesel and 23 gallons of gasoline. These figures have been rounded up slightly, making our calculations conservative.	Closed	N	N	N/A
8	CAR	Per Fossil Fuel Usage table in Section 4.2 of Monitoring Report, it is unclear what the propane, gasoline and diesel are used for in the Project. May update description field of Fossil Fuel Usage table to provide further information.	This has been updated in Monitoring Report, "VCS MR PROJECT ID 2414 01012024-31122024 V1.3.doc".	Closed	N	N	N/A
9	CAR	An earlier 2023 year version of the eGRID summary tables is being used to determine the CO emissions factor for the SRVC region (590.23 lbs CO /MWh), where there is a more recent 2024 year version of the eGRID factors for the SRVC region (593.419 lbs CO /MWh) available. This results in an immaterial 0.04% in total emissions reductions.	This has been updated in '2024 Davidson ER Calcs (Engine) V1.3.xlsx' and '2024 Davidson ER Calcs (Flare) V1.2.xlsx', as well as the Monitoring Report, "VCS MR PROJECT ID 2414 01012024-31122024 V1.3.doc".	Closed	N	N	N/A
10	CL	Please reconfirm whether the landfill currently has an active biocover in place.	No synthetic liner from closure - the 10% OX factor has been applied.	Closed	N	N	Equation 5.3
11	CAR	Please update the most recent date of issue on the MR title page to align with the V1.1.	This has been updated in "VCS MR PROJECT ID 2414 01012024-31122024 V1.3.doc".	Closed	N	N	N/A
12	CAR	Please note that there is an error in the ERs reported in Table 1 of the MR '51,29'.	This has been corrected in "VCS MR PROJECT ID 2414 01012024-31122024 V1.3.doc".	Closed	N	N	N/A
13	CL	The NMOC Emission Rate Tier 2 Sample Report states current and projected NMOC emissions are from 2019 to 2023 in Table 1 and that retesting to determine site-specific NMOC concentrations will be required in 2024. Please confirm if retesting was conducted in 2024.	"2024 Davidson NMOC.pdf" has been uploaded reflecting the 2024 NMOC emissions.	Closed	N	N	N/A
14	CL	Per file 'Final Permit Title V 10408T01 04232020.pdf', the Project's Air permit expired in March 2025. However, per file 'Davidson Air Permit.pdf', permit expiry is December 2030. Please clarify the relationship between the two permits. Has the March 2025 one been renewed and was there an EPA public comment period associated with this?	The air permit was renewed which is what is reflected in the Davidson Air Permit documentation, and there was an EPA public comment period associated with this. Note, this would be relevant to the next reporting period, as this reporting period only spans from January 2024 - December 2024.	Closed	N	N	N/A
15	CAR	Section 1.1. of MR states 51, 239 ERs instead of 51, 238. Can the MR be revised for that? Looks okay in all other places of the MR.	The same (MR) version was updated and reuploaded to our shared folder now.	Closed	N	N	N/A

APPENDIX C: DOCUMENTS REVIEWED

Appendix C - Document Review Reference List

Anew Environmental, LLC
Davidson County Landfill, 2024 Monitoring Period Verification

No.	Description	Document title
1	Monitoring Report	VCS MR PROJECT ID 2414 01012024-31122024 (final version 1.4 dated 24-Sept-2025)
2	Permits	Davidson Air Permit Final Permit Title V 10408T01 04232020 Solid Waste Permit 2906_DavidsonMSWLF_PTO_Ph2_Area3_Cell1_FID1257854_20181126
3	Ownership	Davidson Gas Producers GHG Offset PSA - 10-20-2020_Redacted Landfill Gas Rights Agreement, Davidson County_redacted_v2 Power Purchase Agreement, Duke Energy redacted_v2
4	ER Calcs	2024 Davidson ER Calcs (Engine) V1.3 2024 Davidson ER Calcs (Flare) V1.2
5	Project Emissions	Davidson-Duke-January Davidson-Duke-February Davidson-Duke-March Davidson-Duke-April Davidson-Duke-May Davidson-Duke-June Davidson-Duke-July Davidson-Duke-August Davidson-Duke-September Davidson-Duke-October Davidson-Duke-November Davidson-Duke-December Fossil Fuel Consumption 2024
6	Data	2024 Davidson Data
7	Calibrations	WO3280_9DEC24_CALS
8	Tier 2	Davidson_County_Tier_2_2019 2024 Davidson NMOC.pdf
9	ECHO Database	ECHO Database search_2025
10	Project Description (as obtained from Project page on Verra Registry)	VCS-Project-Description-Davidson V9.0

APPENDIX D: VERIFICATION REPRESENTATION

VCS VERIFICATION DEED OF REPRESENTATION

BY

GHD LIMITED

DAVIDSON COUNTY LANDFILL
2414

THIS DEED OF REPRESENTATION is made on 2025-09-11

BY

GHD LIMITED, gordon.reusing@ghd.com, 455 phillip street, suite 100a, waterloo, ontario, n2l 3x2 (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 Removals, or the crediting or issuance of instruments representing, or acknowledging, Reductions or Removals;

"Project" means DAVIDSON COUNTY LANDFILL;

"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 or Removal" means a reduction or removal of one tonne of CO₂e caused by the activities of a Project during the Project Crediting Period. Refer to the VCS Program Definitions for the full definitions for "GHG Emissions Reduction (Reduction)" or "Carbon Dioxide Removal (Removal)";

"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 or Removals generated by the Project from 2024-01-01 to 2024-12-31 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 or Removal 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 or *Removals* 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 2.3.1(a), 2.3.1(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.

Execution Page

This Deed has been executed as a deed and is delivered and takes effect on the date stated at the beginning of it.

[NOTE: This deed may be signed by either a) a director and a company secretary, b) two directors, or c) one director/duly authorised signatory. Where c) is selected, the signature must be witnessed in person.]

Executed as a deed by GHD Limited acting by a director in the presence of a witness:

GORDON REUSING

Name of director (in BLOCK
CAPITALS)



Signature of director

[Where this deed is signed by a director]

In the presence of:

CAROL BRAVO

Name of witness (in BLOCK
CAPITALS)

Address of witness: 455 Phillip street,
Suite 100a, Waterloo, Ontario, N2L
3X2



Signature of witness