# LANDFILL GAS PROJECT VERIFICATION REPORT

*Verification under the Climate Action Reserve (CAR)*

## *Project CAR473: Davis Landfill Gas Offset Project*

**Reporting Periods:**
**1 January 2021 to 31 December 2021**

**Prepared for:**
**Element Markets Emissions, LLC**

18 July 2022

CLIMATE ACTION RESERVE

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ANSI ACCREDITED #0821 ISO 14065 Greenhouse Gas Validation and Verification Body

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## Summary

This report presents the findings of the verification assessment of the Davis Landfill Gas Offset Project ("the Project" or "Davis") developed by Element Markets Emissions, LLC ("the Project Proponent" or "Element Markets"). This assessment covers the Davis Landfill Gas Offset Project's greenhouse gas emission reductions reported to the Climate Action Reserve (the Reserve or CAR) for the reporting periods of 1 January 2021 to 31 December 2021. The verification was undertaken to evaluate the Project Monitoring Plan ("PDD") and assess whether the compiled data conforms to the verification criteria.

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

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

On the basis of the information provided and the analyses completed, SCS was able to reach a decision on the emissions reduction reported by the Project Proponent to the Reserve. SCS verified the adequacy of the information provided in the Project Monitoring Plan, confirming that this document meets the requirements of the Reserve standards. Further, SCS was able to reach a positive opinion on the claimed emission reductions and removals presented in the Project Monitoring Plan and on the Reserve website by the Project. Thus, SCS has verified 139,543 metric tonnes of $CO_2e$ reductions and removals from the Davis Landfill Gas Offset Project for the reporting period of 1 January 2021 to 31 December 2021.

# Introduction

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

SCS was commissioned by Element Markets to undertake the annual project verification of the Davis Landfill Gas Offset Project. This report covers the reporting period of 1 January 2021 to 31 December 2021 as a project deliverable into the Reserve.

## Project Description

The Davis Landfill Gas Offset Project, located at the Davis County Landfill in Layton Utah, consists of a gas collection and control system (GCCS) comprised of an interconnected network of vertical extraction and horizontal wells connected via underground header piping to a blower station and redirected to a pipeline for off-site combustion in three separate generator engines or to one of two enclosed flares. The landfill is not considered a bioreactor as defined by US EPA.

The landfill facility is owned by Wasatch Integrated Waste Management District (WIWMD). A single dedicated pipeline delivers the compressed LFG to an electricity generation plant where the LFG is destroyed in a Jenbacher Engine Model #J320, Caterpillar (CAT) Engine Model #3516, and a CAT Engine Model #3512, all of which are owned and operated by Hill Air Force Base. The two enclosed flares handle excess LFG and are located on the landfill. The account holder and project developer is Element Markets Emissions, LLC.

## Verification Team

The SCS verification team consisted of the following individuals:

Lead Verifier: Tina Sentner
Technical Reviewer: Michael DeBusschere

# Verification Details

## Verification Objectives

The objective of the verification is to:

- Evaluate conformance with the Landfill project as defined in the criteria stated below.

- Determine with a reasonable level of assurance whether the Project has resulted in the GHG emissions reductions and/or removals as stated in the project documents.
- Evaluate the project planning information and documentation including the determination of project eligibility, project design, baseline and project emissions determination, management systems supporting the project, and methodologies employed for the calculation of GHG emission reductions.

### Verification Criteria

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

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

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

- CAR Verification Program Manual (February 3, 2021)
- ISO 14064-3: 2006, Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of GHG assertions

### Level of Assurance

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

### Treatment of Materiality

In consideration of the required level of assurance, the needs of the intended user, and the requirements of the CAR Program, SCS applied a materiality threshold of **1 %** because the total emissions reductions for the 12-month period are greater than 100,000 tCO2e. The data reviewed was considered to meet the principles of accuracy, completeness, transparency, and is free of material error or omission.

### Scope

## Verification Process

### Verification Summary

The verification process consisted of the following:

1. **Project listed with the Climate Action Reserve**:
   The Davis Landfill Gas Offset Project is listed on the Climate Action Reserve website. The project proponent selected SCS as their verification body.

2. **Conflict of Interest Review**.
   A Notification of Verification Activities/Conflict of Interest (NOVA/COI) form was submitted to the Reserve. The COI assessment was conducted to identify any potential conflicts interests with the verification/project. No conflicts were identified and a determination of low potential for conflict of interest was received from the Reserve on 04 April 2022 prior to the commencement of verification activities.

3. **Introductory Meeting:**
   A kick-off meeting was conducted between the verification team and Element Markets on 31 May 2022. The purpose of the kick-off meeting was to review the timeline of audit; confirm verification criteria; determine any changes in the site, sources, GHG management systems or personnel; and to begin gathering information.

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

5. **Site Visit**
   A remote site visit was conducted by the verification team on 12 July 2022. SCS conducted a risk assessment to determine that a remote site visit resulted in a low risk. The lead verifier was the previous lead verifier with another verification body for the last verification period and was able to confirm there were no major changes to the management system, equipment or personnel for the Project. SCS was able to conduct a full assessment of the implementation and operation of the project activity through the virtual site visit. SCS was able to conduct a full walk through of the facility and was able to verify all Landfill Verification Items as they are presented in Section 8.5 of the Protocol. SCS adhered to all the requirements for virtual site visit as they were described in the email connected to the determination. As such, SCS was able to conduct the verification to a reasonable level of assurance.

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

7. **Findings**
   Throughout the verification, there was an iterative exchange between SCS and the Project Proponent to gather additional information for review and examination. This exchange includes the issuance of Findings — New Information Requests (NIR), Non-Conformity Reports (NCR), and Observations (OBS) — by SCS. The Project Proponent must respond to NIRs and NCRs in order for

SCS to render a verification opinion. At this time all Findings have been appropriately addressed by the Project and subsequently closed by SCS.

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

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

10. **Final Report and Statement**
    Once the Project approved these documents, SCS uploaded them to the Reserve website for administrative review by CAR. Given a positive review, CAR will register the emissions reductions for the landfill gas project and issue carbon tonnes for a reporting period of 1 January 2021 to 31 December 2021.

11. **Exit meeting with client:**
    The exit meeting entails a review of the verification process, summary of the verification findings, and to initiate scheduling for the next verification period.

## Verification Findings

SCS verified the Davis Landfill Gas Offset Project against the requirements of the LPP. The following sections detail the most essential aspects of the verification of the Project.

## Project Eligibility

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

### Location

The project is a U.S. based landfill located in the town of Layton, Utah, USA and therefore meets this eligibility requirement. SCS confirmed the location through a remote site visit on 12 July 2022.

### Project Start Date

The start date is defined as the date at which a qualifying destruction device as the date that methane gas was first continuously destroyed in a qualifying destruction device, regardless of whether sufficient monitoring data is available to report reductions.

The Project was originally listed on the Climate Action Reserve website on July 27, 2009. The Project start date was verified as January 18, 2002, when the flare began combusting landfill gas. Element Markets provided an initial start-up documentation from the third party company who installed the open flare that note the flare began burning methane on January 18, 2002. SCS concluded that these documents supported the project start date listed on the Reserve Website and the Project therefore meets the start date eligibility criteria of the LPP.

## Crediting Period

The crediting period for landfill projects is 10 years from the project start date. This is the second ten-year crediting period for the Project. The second credit period started January 18, 2012 and continues to January 17, 2022. SCS has concluded that the reporting periods verified in this report are within the second crediting period of the Project.

## Additionality

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

***Performance Standard***

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

*Installation of a landfill gas collection system and a new qualifying destruction device at an eligible landfill where landfill gas has never been collected and destroyed prior to the project start date.*

SCS verified the Project was not previously collecting and destroying any landfill gas in a qualifying destruction device prior to the project start date. Through observation during the site visit and interviews with the landfill manager, there was no evidence of a pre-existing destruction devices, nor were pre-existing destruction devices on historical project drawings identified. In addition, SCS reviewed the various permits and found no evidence of a pre-existing destruction device of the site. Therefore, SCS concluded the project proponent meets the performance standard

**Limits on Credit Stacking**

Credit stacking is defined as receiving both offset credits and other types of mitigation credits for the same activity on spatially overlapping areas (i.e., in the same landfill). Per interviews with the landfill regulatory compliance personnel and Element Markets, the Project has not received offset credits and other types of mitigation credits for the same activity.

**Legal Requirement Test**

A regulatory review of the Project and the landfill were conducted by the verification team. The results of the regulatory review indicated the landfill is in compliance with Federal, State, and Local

regulations. There are no laws, statutes, regulations, court orders, environmental mitigation agreements, permitting conditions, or other legally binding mandates requiring the destruction of landfill gas. Element markets has also developed a procedure in the monitoring plan to ascertain and demonstrate that the project at all times passes the legal requirement test at all times. The verification team reviewed the Plan, the Title V Air Permits for both the landfill and the engine facility and found no requirements to install a gas collection system.

The Davis County landfill is subject to NSPS regulation requiring the facility to conduct Non-Methane Organic Compound (NMOC) emission rate testing. The landfill is also subject to New Source Performance Standards (NSPS) for MSW Landfills, codified in 40 CFR Par 60 Subpart XXX- which targets landfills that commenced construction, modification or reconstruction after July 17, 2014, to a lower NMOC of 34 mg/yr. The most recent Five year Tier 2 NMOC Emissions Rate Report for the landfill was conducted on April 1, 2019 by Kleinfelder. The five year estimate of NMOC for 2021 was updated with revised waste in place data and estimated at 22.04 Mg/yr. This is below the 34 Mg/yr threshold and therefore the landfill is not required to install a gas collection and conveyance system during the reporting period. The landfill is not anticipated to reach or exceed the NMOC threshold limit by the end of the crediting period.

Lastly, SCS reviewed the Attestation of Voluntary Implementation, signed on 01 June 2022 by an eligible signatory to attest for the Project. Element Markets has affirmed that the Project was established and implemented voluntarily and continues to operate as such. Based on this evidence, SCS concludes the Project passes the legal requirements test.

## Regulatory Compliance

SCS reviewed the Attestation of Regulatory Compliance dated 01 June 2022 affirming the Project's compliance status throughout the project reporting period. During the site visit and desk review activities, SCS was able to confirm to a reasonable level of assurance that the Project is in compliance with Federal, State and Local regulations and had no material regulatory non-conformance events. SCS reviewed the EPA Enforcement & Compliance History Online database (ECHO), the solid waste inspection reports from the UDEQ, and the semi-annual Title V Compliance Certification Forms to confirm that there were no outstanding regulatory penalties or notices of non-compliance against the Landfill during the reporting period. There was no evidence of non-compliance. SCS also confirmed the Project's monitoring plan contained procedures for maintaining and monitoring regulatory compliance and that the procedures were being properly followed the results of the regulatory review indicated that the Project was in compliance with Federal, State and Local regulations. Based on this review, SCS concludes the Project met the Regulatory Compliance requirements of the LPP.

### Ownership

Wasatch Integrated Waste Management District is the owner and operator of the Davis County landfill. Ownership was confirmed through review of various regulatory permits issued from regulatory agencies. Element Markets is the project developer and is the sole agent for the registration, verification and administrative process of the project's emission reductions. SCS reviewed a purchase service agreement contract between the Landfill and Element Markets. The contract between the entities contained language that specified that the GHG emission reductions are assigned to Element Markets Emissions, LLC at issuance. Lastly, SCS reviewed the Attestation of Title signed by Element Markets dated March 18, 2021 concerning ownership of landfill gas emission reduction credits for the reporting period. Based on this review, SCS concludes that Element Markets Emissions, LLC holds the legal title and exclusive ownership rights of the emission reductions associated with the Project.

## The GHG Assessment Boundary

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

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

- $CH_4$ vented to the atmosphere,
- $CO_2$ from the oxidation of $CH_4$ by soil bacteria. As the landfill is not covered with a synthetic liner, the LPP assumption that 10 percent of the methane produced would be naturally oxidized by soil bacteria has been applied.

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

- Un-combusted $CH_4$ from Landfill gas in the internal combustion engines and the two enclosed flares.
- $CO_2$ from the combustion of fossil fuels used during operation and maintenance activities for the project activity.
- $CO_2$ resulting from the consumption of imported electricity.

The gases reviewed include $CO_2$ and $CH_4$. All gases are converted to $CO_2$ equivalents.

## Review of Project GHG Management Systems

During the document review stage and remote site visit, a review of the Project's greenhouse gas management systems was detailed with the Project Proponent. This review included a detailed look at the Project's data handling and processing procedures, recordkeeping and data storage, and the quality control and assurance procedures. The following is the result of this review:

***Monitoring and Operations Plan***
In accordance with the Landfill Project Protocol requirements, Element Markets provided a monitoring and operations plan for the Project. This document addressed frequency of data acquisition, flow and

methane concentration monitoring, facility and data management systems, QA/QC provisions of monitoring instrumentation, roles of individuals responsible for monitoring activities, a project diagram, a record keeping plan and describes how relevant parameters required by the Landfill Project Protocol Table 6.1 are to be collected and reported.

***Project Monitoring***

The primary data gathered for the Project is landfill gas flow, pressure, temperature, and methane content of the landfill gas. Landfill gas flow was monitored continuously to three offsite engines via the compression skid and to the two enclosed flares. The position of all the flow meters were observed to be adequate in order to allow for laminar flow. Flow rates were recorded every at least every 10 minutes. SCS confirmed the flow meters were calibrated to a range of flow rates corresponding to the flow rates expected at the landfill. The Landfill also employed an EcoChem MC3 continuous gas analyzer. The EcoChem was also calibrated to a range of methane expected at the landfill.

The following lists the monitoring equipment onsite.

| Instrument | Type | STD | Operation parameter |
|---|---|---|---|
| #1 Enclosed Flare | S&S MFG Inc. 1495 ISO 5157 Orifice Plate Flow Meter Model #4150-P with a Rosemount 3095 Transmitter. | Corrected to 60 deg, 1 ATM | Thermocouple Reading >500 deg F |
| #2 Enclosed Flare | FCI -Thermal Mass Flow Meter, Model ST51 (Removed on 2/7/2020)<br><br>Rosemont 3095 MA Mass Flow Meter (Installed on 06/09/2020) | 0-1500 scfm, Corrected to 68 deg and 1 atm | Thermocouple Reading >500 deg F |
| #3- Compression Skid (Single meter to 3 Engines) | Oripac Orifice Plate Flow Meter Model #4150-P with a Rosemount 3095 Transmitter | Corrected to 60 deg and 1ATM | Hourly Engine Total kwh output is used as proof of operation- |
| #4- Methane Analyzer | EcoChem MC3- Continuous Gas Analyzer | N/A | N/A |

The Manufacturer's specifications do not suggest a calibration or cleaning /inspection frequency for the flow meters or the methane analyzer. The instruments were inspected and cleaned on a regular basis. The instruments were calibrated by the manufacturer at least annually within the reporting period with the as found/as left conditions of the flow meters documented. This exceeds protocol requirements of at least every 5 years calibration by the factory when the manufactuer does not specify a calibration frequency. Calibration results are shown below. LFG flow readings were noted to be adjusted to 60 °F and 1 atmosphere as required by the Protocol in the emission reductions.

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

**Table 1. Meter QA/QC Check Results**

| Instrument | Cleaning& Inspection Dates | Calibration Dates | Status (meter read within a +/- 5% margin of error) |
|---|---|---|---|
| **#1 Enclosed Flare (S&S)** | 03/30/2021-Wastach<br>6/30/2021-Wastach | 11/14/2021- Emerson | Calibrations within protocol tolerance |
| **#2 Enclosed Flare (Rosemont)** | 03/30/2021-Wastach<br>6/30/2021-Wastach | 11/14/2021- Emerson | Calibration within protocol tolerance. |
| **#3- Compression Skid (to Engines)** | 03/30/2021-Wastach<br>6/30/2021-Wastach | 11/14/2021- Emerson | Calibration within protocol tolerance. |
| **#4- Methane Analyzer** | 03/30/2021-Wastach<br>6/30/2021-Wastach | 12/14/2021- EcoChem | Calibration drift under reporting by 7% however no adjustment taken in calculations. |

In order to ensure landfill gas destruction, operating hours and the kilowatt-hour output of the engine generator units were recorded every hour. For verification purposes, SCS reviewed the flow meter data to ensure that no credits were being accumulated for periods in which the destruction device was not operational.

The flow meter and methane analzyer readings are measured on the same basis by the facility PLC (Programmable Logic Controller) and stored on the SCADA system. Data from these devices is recorded every 10 minutes and then stored on a server at the facility.

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

## Quantitative Review of Carbon Reductions and Removals

SCS devoted a portion of the verification assessment to the review of the manner and propriety by which the project quantified their net GHG reductions and removals. This assessment included a review of the baseline determination, project assumptions, raw data inputs, and accuracy of calculations. The formulas and raw data inputs used to determine emission reduction calculations as described in the Project monitoring plan and the calculation spreadsheets were first reviewed for compliance with the LPP. The main parameters of Equation 5.1 were verified as follows:

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

The amount of methane destroyed is calculated from the continuously metered landfill gas data. For the verification period of 1 January 2021 to 31 December 2021, data was electronically aggregated on intervals of ten minutes for all destruction devices. The main monitored parameters needed to calculate the amount of methane destroyed are:

$LFG_{l,t}$ = total quantity of landfill gas fed to the destruction device and

$PR_{CH4\ i,t}$ = the average methane fraction of the landfill gas in time interval t as measured

Flow is first adjusted for by voiding the flow for any period when there was no evidence of kW output to the engines or when temperature in the flares were under 500 degree Fahrenheit. Daily flow was then calculated by summing the flow for each interval period to produce a daily total. The incremental methane destroyed flow was calculated based on an average daily methane concentration by the daily total flow of landfill gas with temperature and pressure taken into consideration (for each destruction device). Total daily destroyed methane was carried forward into further calculations to determine emission reductions for the project.

Adjustment for Landfill Gas Flow Metering Equipment for Temperature and Pressure

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

Default Methane Destruction Efficiency for Device (Dei)

SCS confirmed the project applied a 0.936 destruction efficiency for the engines and a 0.995 destruction efficiency for the enclosed flares.

Factor for The Oxidation of Methane by Soil Bacteria (OX)

The Project does not incorporate a synthetic liner in its cover system; therefore a 10% methane soil oxidation factor was applied to the baseline scenario and pre-project scenario.

Discount Factor to Account for Uncertainties Associated with the Project Monitoring Equipment (DF)

As per the methodology, DF equals to zero if using continuous methane monitor with no missing data. It was verified that measurement readings are continuous and therefore no discount is necessary (see section above: Review of Project GHG Management Systems).

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

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

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

$CO_2$ emissions result from consumption of electricity to power project equipment and activity data for this source was tracked by reviewing utility invoices from the power supplier. Project emissions were also

noted from propane consumption and this activity data is taken from purchase invoices. The emission factors for electricity and propane were verified and no material errors were found.

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

Global Warming Potentials

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

Missing Data Procedures

There were no Missing Data procedures applied to the data in this report period.

Zero Credit Reporting Periods

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

Variances

For these reporting periods, there were no variances requested.

## Verification Results

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

Based upon the verification process and the evidence collected, SCS concludes that the GHG assertion is a fair representation of the Project emission reductions resulting from the capture and destruction of landfill gas during the reporting period 1 January 2021 to 31 December 2021 and can be considered:

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

The following provides a summary of the verification results:

| Vintage Emissions Verified | Baseline Emissions $CO_2e$ (metric tons) | Project Emissions $CO_2e$ (metric tons) | Pre- Project Emissions | Emission Reductions $CO_2e$ (metric tons) |
|---|---|---|---|---|
| **2021** | **139,849** | **306** | **0** | **139,543** |

*Note: final numbers are rounded for simplicity.*

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

## Recommendation

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

| | |
|---|---|
| ***Project Developer Name & Address*** | Element Markets Emissions, LLC<br>3200 Southwest Freeway<br>Suite #1310<br>Houston, Texas, 77027 |
| ***Scope of Verification*** | Emission reductions arising from the capture and destruction of Landfill Gas Methane from: Davis Landfill Gas Offset Project |
| ***Reporting Periods*** | 1 January 2021 to 31 December 2021 |
| ***Total GHG Emission Reductions Verified*** | Vintage 2021: 139,543 metric tonnes $CO_2e$ |
| ***GHG Protocol(s) Used for Verification*** | ▪ CAR Landfill Project Protocol, Version 5.0 (April 24, 2019)<br>▪ CAR Verification Program Manual (February 3, 2021)<br>▪ Reserve Offset Program Manual (March 12, 2021)<br>▪ ISO 14064-3:2006, Greenhouse Gases – Part 3: Specification with guidance for the validation and verification of GHG assertions |
| ***Lead Verifier's Approval*** |  <br>Tina Sentner, 18 July2022 |
| ***Technical Reviewer's Approval*** |  <br>Michael DeBusschere, 24 July 2022 |
| ***Date of Verification*** | The Verification Statement is to be dated when the technical reviewer accepts the recommendation to issue the statement. |

# Appendix A: SCS Certification Mark

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

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