

4 November 2022

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Dear American Carbon Registry (ACR),

We provide here a brief statement on the conclusion SCS Global Services (SCS) has reached regarding the GHG assertion documented in the monitoring report describing the GHG emission reductions or removal enhancements attributed to the Windrock IFM project for the 16 June 2021 to 01 March 2022 reporting period. The overall goal of the third-party verification was to review impartially and objectively the claimed GHG emission reductions/removal enhancements claimed by Windrock Land Company against relevant ACR standards and the approved methodology. The verification was carried out against Version 7.0 of the ACR Standard and Version 1.3 of the Improved Forest Management Methodology for Quantifying GHG Removals and Emission Reductions through Increased Forest Carbon Sequestration on Non-Federal U.S. Forestlands.

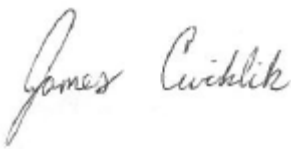

SCS concludes, with no qualifications or limitations and with a reasonable level of assurance, that the GHG assertion and reported GHG emission reductions or removal enhancements as set out below conform to the verification criteria and are without material discrepancy, as defined by the ACR.

The following provides a summary of the annual emission reductions and removals issuance for the current Reporting Period with the Leakage deduction included and the Buffer deductions excluded (Gross ERTs):

Annual Emission Reductions and Removals in Metric Tons (tCO <sub>2</sub> e) during Reporting Period 1				
Vintage	Start Date	End Date	Gross GHG Emission Removals (tCO <sub>2</sub> e)	Gross GHG Emission Reductions (tCO <sub>2</sub> e)
2021	16 June 2021	31 December 2021	81,315	623,329
2022	1 January 2022	1 March 2022	24,517	187,938
Total			105,832	811,267

The following provides a summary of the ERT issuance for the current Reporting Period with the Leakage and the Buffer deduction included (Buffer credits shown separately):

Annual Emission Reduction in Metric Tons (tCO <sub>2</sub> e) during Report Period 1				
Vintage	Start Date	End Date	Net GHG Emission Reductions/Removals (tCO <sub>2</sub> e)	Quantity of Buffer Credits (tCO <sub>2</sub> e)
2021	16 June 2021	31 December 2021	577,808	126,836
2022	1 January 2022	1 March 2022	174,213	38,242
Total			752,021	165,078

Lead Auditor Approval	 James Cwiklik, 3 November 2022
Internal Reviewer Approval	 Doug Baldwin, 4 November 2022