Voluntary Carbon Market Disclosures for CA Bill AB 1305

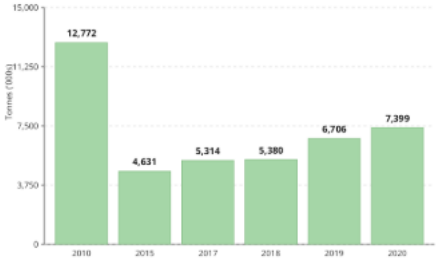
August 31, 2023 - April 1, 2026

Katingan Mentaya Conservation

Project Details

Activity Types	Avoided Deforestation, Wetland Restoration and Conservation
Impact Type	Avoided Emissions
Oxford Category	Nature-based Reductions
Developer	PT. Rimba Makmur Utama (PT. RMU)
Methodology	VM0007
Crediting Period	2010 - 2070
Purchased From	CNaught Inc.
Registry	Verra (VCS 1477)
Verifying Body	SCS Global Services

Credits by Vintage



Project Description

The Katingan Mentaya Conservation project protects and restores 149,800 hectares of peatland ecosystems in Indonesia. The surrounding land was drained and converted to palm and other plantations, and the project prevents the protected area from the same fate. The are is a vitally important and dense carbon sink. While peatlands represent only 0.3% of the earth's surface, their destruction contributes between 2-5% of annual anthropogenic greenhouse gas emissions. Katingan is one of the highest-regarded, large-scale avoided deforestation projects in the world.

Risk of Reversal

Nature-based projects like this one face some risk of reversal. Carbon storage may be affected by natural hazards such as wildfires, flooding, and escalating climate change impacts. Additionally, human-driven factors such as changes in land use or local governance structures can also impact carbon storage.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

Location

Central Kalimantan, Indonesia

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Fuzhou Hongmiaoling Landfill Gas to Electricity

Project Details

Activity Types	Landfill Gas Capture
Impact Type	Avoided Emissions
Oxford Category	Technology-based Reductions
Developer	Fujian Tianyi Renewable Energy Technology & Utilization Co., Ltd.
Methodology	ACM0001
Crediting Period	2007 - 2017
Purchased From	CNaught Inc.
Registry	Verra (VCS 253)
Verifying Body	Germanischer Lloyd Certification

Credits by Vintage

Project Description

This project supports collection of landfill gas and generation of 2.5MW of electricity at a landfill in Fuzhou City in Fujian Province in southeastern China. The landfill received waste from 1995 until 2008, and—like most landfills—throws off methane as some of that waste decomposes. Credits are generated from two pieces of the project: (1) avoiding the emissions of methane (a potent greenhouse gas) into the atmosphere and (2) using the power generated from the methane (natural gas) to displace dirtier coal-fired power coming from the electric grid. The project clearly required carbon revenues to achieve these two goals and therefore generates high-quality carbon offsets.

Location

Fujian Province, China

Risk of Reversal

This project has no risk of reversal because its avoided emissions are not subject to being undone.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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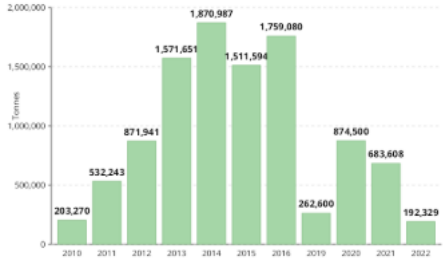
Istanbul Landfill Gas to Electricity

Project Details

Activity Types	Landfill Gas Capture
Impact Type	Avoided Emissions
Oxford Category	Technology-based Reductions
Developer	Ortadoğu Enerji
Methodology	ACM0001
Crediting Period	2009 - 2023
Purchased From	CNaught Inc.
Registry	Gold Standard (GS 707)
Verifying Body	RINA Services S.p.A.

Credits by Vintage



Project Description

This project supports collection of landfill gas and generation of more than 51MW of electricity at the Odayeri and Komurcuoda landfill sites near Istanbul in Turkey. Like most landfills, these sites throw off methane as some of the waste decomposes. Credits are generated from two pieces of the project: (1) avoiding the emissions of methane (a potent greenhouse gas) into the atmosphere and (2) using the power generated from the methane (natural gas) to displace dirtier coal-fired power coming from the electric grid. The project clearly required carbon revenues to achieve these two goals and therefore generates high-quality carbon offsets.

Location

Istanbul, Turkey

Risk of Reversal

This project has no risk of reversal because its avoided emissions are not subject to being undone.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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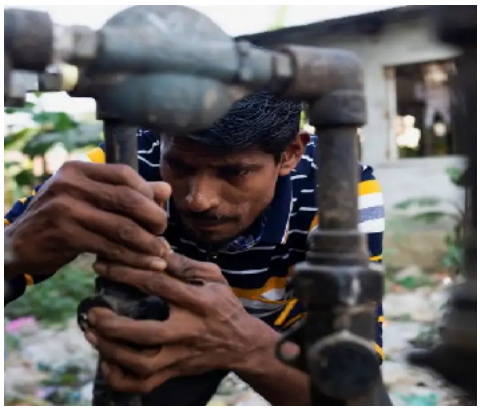
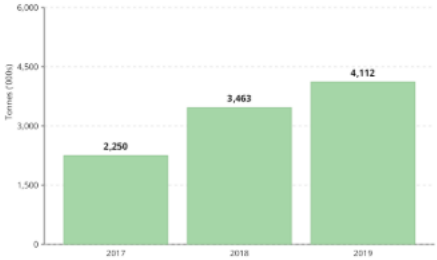
Titas Gas Leak Repair

Project Details

Activity Types	Fugitive Emissions Reduction
Impact Type	Avoided Emissions
Oxford Category	Technology-based Reductions
Developer	Titas Gas Transmission & Distribution Co.
Methodology	AM0023
Crediting Period	2017 - 2027
Purchased From	CNaught Inc.
Registry	Verra (VCS 2478)
Verifying Body	TUV SUD



Credits by Vintage



Project Description

Located in Greater Dhaka, Bangladesh, this project reduces natural gas leaks from a gas distribution network in Bangladesh through the use of an advanced leak detection and repair program. Natural gas is a potent greenhouse gas and the technology is available to detect and repair pipeline leakage. But, without carbon credit revenue, deploying that technology would not be economical (or otherwise required) in Bangladesh. Beyond being highly additional and conservative with its emission reduction calculations, this project also supports the safety and well-being of local communities by improving their access to a cleaner source of energy.

Location

Greater Dhaka, Bangladesh

Risk of Reversal

This project has little to no risk of reversal because its avoided emissions are not subject to being undone.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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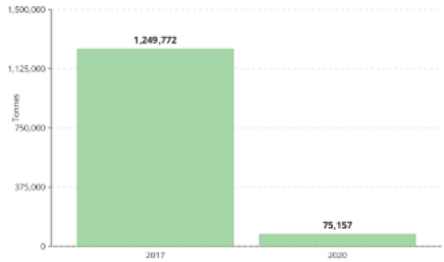
Oeste de Caucaia Landfill

Project Details

Activity Types	Landfill Gas Capture
Impact Type	Avoided Emissions
Oxford Category	Technology-based Reductions
Developer	GNR Fortaleza Valorização de Biogás Ltda.
Methodology	ACM0001 v15
Crediting Period	2016 - 2023
Purchased From	CNaught Inc.
Registry	Verra (VCS 2600)
Verifying Body	KBS Certification Services

Credits by Vintage

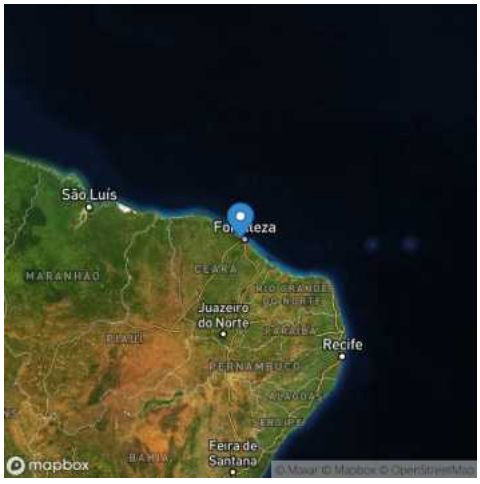


Project Description

This project supports collection of landfill gas at a municipal landfill near the city of Fortaleza in the state of Ceará, Brazil. As organic matter like food waste decomposes, the landfill emits landfill gas, which is primarily methane. The project reduces emissions by (i) capturing landfill gas that would, under normal circumstances, be emitted to the atmosphere and (ii) by using it to produce natural gas. Captured landfill gas is sent to an upgrading facility and then injected into Companhia de Gás do Ceará's natural gas distribution grid, which then displaces other natural gas that would otherwise be used.

Location

Caucaia, Ceará, Brazil



Risk of Reversal

This project has no risk of reversal because its avoided emissions are not subject to being undone.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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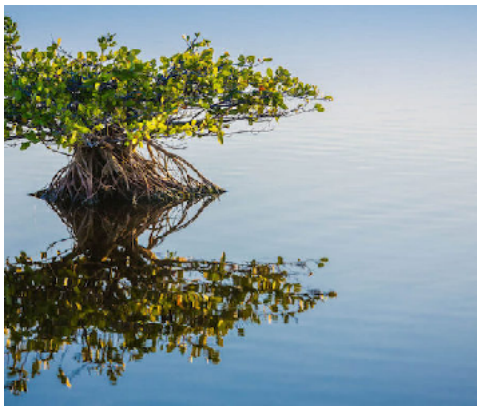
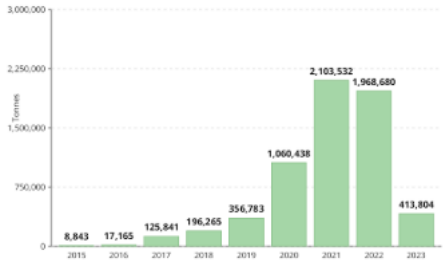
Delta Blue Carbon

Project Details

Activity Types	Reforestation, Wetland Restoration and Conservation
Impact Type	Removal
Oxford Category	Nature-based Removals
Developer	Government of Sindh, Forest Department & Indus Delta Capital Ltd.
Methodology	VM0033
Crediting Period	2015 - 2075
Purchased From	CNaught Inc.
Registry	Verra (VCS 2250)
Verifying Body	ICONTEC



Credits by Vintage



Project Description

The Delta Blue Carbon project seeks to to restore degraded lands through large-scale mangrove reforestation on the Indus Delta in Pakistan. While the area was previously covered in mangroves, which sequester 3-5 times more CO2 per hectare than upland tropical forests, they largely disappeared by the 1980s. The project will ultimately plant mangroves on nearly 225,000 hectares of land and estimates that it will remove over 2.4 million tonnes of CO2e per year. This makes it the largest restoration program in the world. Despite inherent challenges involved in mangrove restoration projects, Delta Blue is also highly regarded, with Renoster stating that its "governance, design, and execution is well orchestrated and scientifically rigorous."

Location

Sindh, Pakistan

Risk of Reversal

Nature-based projects like this one face some risk of reversal. Carbon storage may be affected by natural hazards such as wildfires, flooding, and escalating climate change impacts. Additionally, human-driven factors such as changes in land use or local governance structures can also impact carbon storage.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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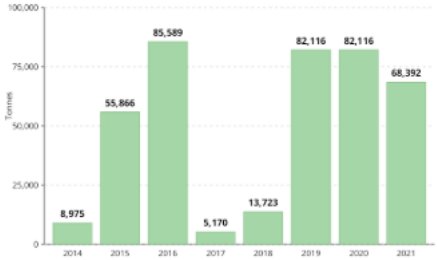
Gaziantep Landfill Gas

Project Details

Activity Types	Landfill Gas Capture
Impact Type	Avoided Emissions
Oxford Category	Technology-based Reductions
Developer	CEV Enerji
Methodology	ACM0001 v18
Crediting Period	2010 - 2031
Purchased From	CNaught Inc.
Registry	Gold Standard (GS 745)
Verifying Body	RINA Services S.p.A. (RINA)

Credits by Vintage



Project Description

This project supports collection of landfill gas and generation of 5.655MW of electricity at a landfill serving Gaziantep City, Turkey. The project is expected to reduce more than 91,000 tonnes of CO2e emissions each year. Credits are generated from two pieces of the project: (1) avoiding the emissions of methane (a potent greenhouse gas) into the atmosphere and (2) using the power generated from the methane (natural gas) to displace dirtier fossil-fuel-produced power coming from the electric grid. The project clearly required carbon revenues to achieve these two goals and therefore generates high-quality carbon offsets.

Location

Gaziantep City, Turkey

Risk of Reversal

This project has no risk of reversal because its avoided emissions are not subject to being undone.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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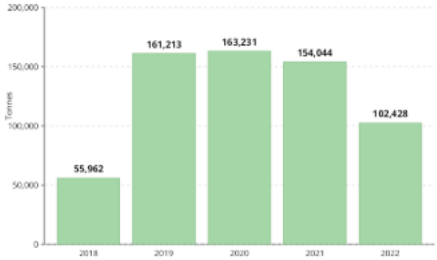
Kootznoowoo Native Community Forestry

Project Details

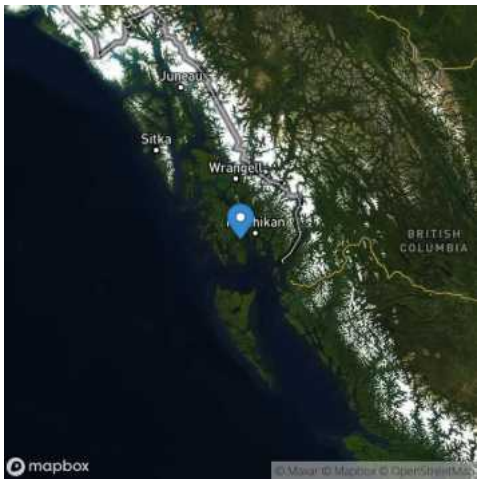
Activity Types	Improved Forest Management
Impact Type	Removal
Oxford Category	Nature-based Reductions, Nature-based Removals
Developer	Anew
Methodology	Improved Forest Management (IFM) on U.S. Timberlands
Crediting Period	2017 - 2034
Purchased From	CNaught Inc.
Registry	ACR (ACR 499)
Verifying Body	S&A Carbon

Credits by Vintage



Location

Prince of Wales Island, Alaska



Project Description

The Kootznoowoo Project protects 20,159 acres across four areas of forest on the Dolomi and Dora Bay tracts of Prince of Wales Island, Alaska. 8,000 acres of the project include rare, old-growth forest. The project is owned by the native Haida and Tlingit people and managed in partnership with the U.S. Forest Service. The carbon revenue supports the native population of about 500 living in the village of Andoon through job and scholarship opportunities. There is good evidence, based on both past practice in the project areas and current practice in surrounding areas, that the project area would be at significant risk of logging absent the project as a means to support the livelihoods of the native project owners. The project is an improved forestry management project, with carbon credits allocated by formula to avoided emissions from logging and to carbon removals from additional tree growth. CNaught retires both carbon removal and emission avoidance credits.

Risk of Reversal

Nature-based projects like this one face some risk of reversal. Carbon storage may be affected by natural hazards such as wildfires, flooding, and escalating climate change impacts. Additionally, human-driven factors such as changes in land use or local governance structures can also impact carbon storage.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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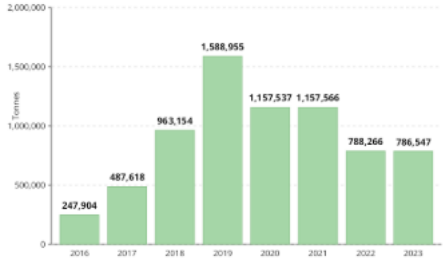
Kuamut Rainforest Conservation

Project Details

Activity Types	Improved Forest Management
Impact Type	Avoided Emissions
Oxford Category	Nature-based Removals
Developer	Permian Malaysia
Methodology	VM0010
Crediting Period	2015 - 2045
Purchased From	CNaught Inc.
Registry	Verra (VCS 2609)
Verifying Body	Earthood

Credits by Vintage



Project Description

This project is protecting over 83,000 hectares of biodiverse tropical forests from intensive logging. The project area is creating jobs, supporting the regrowth of logged forests and fostering biodiversity. The project area is known to support populations of elephants, banteng, orangutan, and endangered bird species including the Helmeted Hornbill, Bornean Peacock Pheasant and Storm's Stork.

Risk of Reversal

Nature-based projects like this one face some risk of reversal. Carbon storage may be affected by natural hazards such as wildfires, flooding, and escalating climate change impacts. Additionally, human-driven factors such as changes in land use or local governance structures can also impact carbon storage.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

Location

Malaysia

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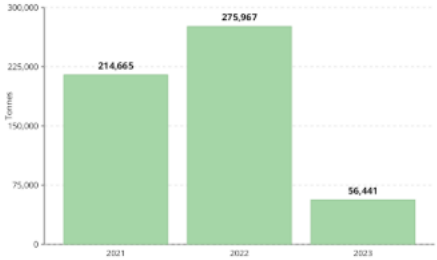
X-Hazil

Project Details

Activity Types	Improved Forest Management
Impact Type	Removal
Oxford Category	Nature-based Removals
Developer	THEEARTHLAB SA de CV
Methodology	CAR Mexico Forest Protocol V3.0
Crediting Period	2021 - 2121
Purchased From	CNaught Inc.
Registry	Climate Action Reserve (CAR 1863)
Verifying Body	ANCE

Credits by Vintage



Project Description

This project focuses on Improved Forest Management through strategic interventions in forest ecosystems. It aims to enhance sustainability by implementing regeneration practices that improve tree mass structure and maintain forest coverage. The project emphasizes maintaining the functional integrity of ecosystems while implementing silvicultural treatments and Forest Stewardship Council (FSC) monitoring protocols to ensure proper forest management.

Risk of Reversal

Nature-based projects like this one face some risk of reversal. Carbon storage may be affected by natural hazards such as wildfires, flooding, and escalating climate change impacts. Additionally, human-driven factors such as changes in land use or local governance structures can also impact carbon storage.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

Location

Yucatan Peninsula, Mexico

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Frontier Carbon Removal Portfolio

Project Details

Activity Types	Long-Lived Removals
Impact Type	Removal
Oxford Category	Technology-based Removals
Developer	Frontier Climate
Methodology	Various
Crediting Period	2027 and beyond
Purchased From	CNaught Inc.
Registry	None ()

Location

South San Francisco, California, United States

Project Description

The Frontier offtake portfolio focuses exclusively on the most innovative permanent carbon removal technologies ready to rapidly scale. Frontier technologies are highly vetted against target criteria, including the ability to store removed carbon for more than a thousand years and the potential to be low-cost and high-volume in the future, in line with 2050 climate goals. Offtake carbon removal units come from a diverse and globally distributed portfolio of the most promising carbon removal technologies, vetted by industry experts and Frontier's team of scientists. The portfolio approach is intended to accelerate the broader carbon removal ecosystem and mitigate delivery risk. The portfolio includes a combination of: direct air capture, biomass carbon removal and storage, and other pathways as they become offtake ready.

Risk of Reversal

These projects face low risk of reversal because they are designed to store captured carbon for hundreds or even thousands of years. The primary risk of reversal comes from failure of the storage mechanism over the promised timeframe.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

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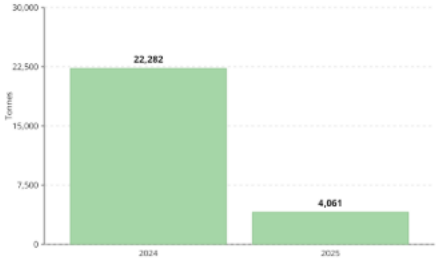
Farm Gai Kaisa

Project Details

Activity Types	Biochar
Impact Type	Removal
Oxford Category	Technology-based Removals
Developer	Planboo
Methodology	Puro.earth Biochar
Crediting Period	2024 - 2029
Purchased From	CNaught Inc.
Registry	Puro.earth (PUR 226049)
Verifying Body	Earth Services Limited

Credits by Vintage



Project Description

This project converts invasive bush into biochar, delivering permanent carbon removal while restoring the local savannah ecosystem. The project has already removed nearly 15,000 tonnes of CO_2 and aims to remove 329,000 tonnes by 2030. The project's biochar is given to local farmers to enhance their soil's health and boosts crop yields.

Risk of Reversal

Biochar faces low risk of reversal when applied in soil due to fire, flooding, or extreme drought. However, due to its highly stable carbon structure, high-quality biochar is considered to have a very low risk of reversal when used for carbon sequestration, with the potential to store carbon for centuries.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.

Location

Namibia

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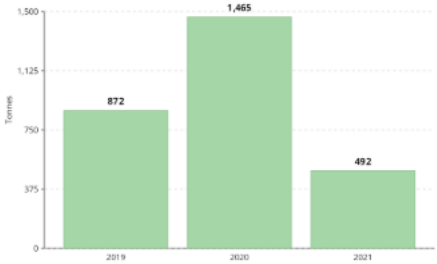
Sierra de Agua

Project Details

Activity Types	Improved Forest Management
Impact Type	Removal
Oxford Category	Nature-based Removals
Developer	Sendas AC
Methodology	Climate Action Reserve's Mexico Forest Protocol v3
Crediting Period	2018 - 2048
Purchased From	CNaught Inc.
Registry	Climate Action Reserve (CAR 1432)

Credits by Vintage



Project Description

Located on native land called an Ejido in Veracruz Mexico, this is improved forest management (IFM) project, enables an indigenous community to manage their forests more sustainably while earning income. The key activities include reducing the rate of timber harvesting and encouraging the growth of native forests. By harvesting less, the community allows the forest to sequester more carbon, which directly combats climate change by capturing and storing atmospheric CO2. Additionally, promoting native forest growth enhances biodiversity, improves soil quality, and strengthens ecosystems, which can provide long-term resilience to climate impacts. The project also offers a host of beyond carbon benefits, including supporting the livelihoods of native communities

Location

Veracruz, Mexico

Risk of Reversal

Nature-based projects like this one face some risk of reversal. Carbon storage may be affected by natural hazards such as wildfires, flooding, and escalating climate change impacts. Additionally, human-driven factors such as changes in land use or local governance structures can also impact carbon storage.

Accountability Measures

A registry-managed buffer pool exists to safeguard against project reversals. If a carbon storage project is reversed, credits from the buffer pool compensate for the shortfall, preserving environmental integrity.