Project Name:	Indigo U.S. Project No. 1
Reserve Project ID	CAR1459
Climate Action Reserve Standard	Soil Enrichment Protocol v1.1
Reporting Period:	4th Reporting Period 12 June 2018 – 31 December 2023
Aster Global Project Number:	21047.53
Report Date:	26 March 2025 – V2

Project Proponent	**Technical Consultant**
Name: Indigo Carbon PBC **Contact:** Ryan Pape **Email:** rpape@indigoag.com **Mailing Address:** 500 Rutherford Ave. Boston, MA 02129	**Name:** N/A **Contact:** N/A **Email:** N/A

Offset Verification Body:

Aster Global Environmental Solutions, Inc.

Address: 3800 Clermont St. NW
North Lawrence, OH 44666
Phone: +1 330.294.1242 ext.
Email: INFO@asterglobal.com

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1 EXECUTIVE SUMMARY

Aster Global Environmental Solutions, Inc., (Aster Global) was contracted by Indigo Ag, Inc., (Client and Project Developer, hereafter referred to as "Indigo" or "Project Developer") to perform the Climate Action Reserve (Reserve) annual (RP4) project verification of *CAR1459 –Indigo U.S. Project No. 1* (Project). Our verification process closely followed the Reserve's Soil Enrichment Protocol (SEP), Version 1.1; Climate Action Reserve Verification Program Manual; and ISO14064-3:2019.

Specifically, the project verification included the review of the requirements outlined in the Reserve's Soil Enrichment Protocol Version 1.1. The assessment included the following items: greenhouse gas (GHG) project and baseline scenarios; physical infrastructure, facilities, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. The verification scope is defined by the project boundary, which includes the geographic boundary (aggregated parcels), the carbon reservoir types, management and agricultural activities, soil/biogeochemical models, farmer records, and contract periods.

After reviewing all project information, procedures, calculations, and supporting documentation, and after conducting the site visit(s), Aster Global confirms *CAR1459 – Indigo Ag U.S. Project No. 1* is accurate and consistent with all aforementioned Reserve criteria and requirements. Aster Global confirms all verification activities, including objectives, scope and criteria, level of assurance, and project documentation adherence to the Reserve's Soil Enrichment Project Protocol V1.1, as documented in this report are complete. Aster Global concludes without any qualifications or limiting conditions that the *CAR1459 – Indigo Ag U.S. Project No. 1* Project Monitoring Plan (MP), dated March 17, 2025, and Monitoring Report (MR), dated March 17, 2025, meet the requirements of the Reserve.

The GHG assertion provided by Indigo and verified by Aster Global, has resulted in the GHG emission reductions or removals of 630,705 tCO_2 equivalents by the project during the reporting period (12 June 2018 – 31 December 2023).

2 INTRODUCTION

This verification report is prepared in accordance with the outlined requirements of the Climate Action Reserve (Reserve) Soil Enrichment Protocol (SEP) V1.1, Climate Action Reserve Offset Program Manual, and Climate Action Reserve Verification Program Manual. Aster Global Environmental Solutions, Inc. (Aster Global) presents project verification findings of *Indigo U.S. Project No. 1.*

The project verification was conducted as part of the Reserve's program requirements for greenhouse gas (GHG) offset projects. Aster Global is accredited by the ANSI National Accreditation Board (ANAB) under ISO14065:2019 for greenhouse gas validation and verification bodies, including ISO 14064-3:2019, ISO 14065:2020, and ISO/IEC 17029, and validation/verification of assertions at the project level for Land Use and Forestry (Group 3). Aster Global is approved to verify for the Reserve.

2.1 Contact Information – Roles and Responsibilities

Project Developer:	Technical Consultant:
Indigo Carbon PBC 500 Rutherford Ave. Boston, Massachusetts 02129 Contact: Ryan Pape: rpape@indigoag.com	N/A

2.2 Verification Team Contact Information, Including Roles and Responsibilities

Name	Role	Email	Phone Number
Matt Campbell	Lead Verifier	mcampbell@asterglobal.com	330-294-1242
Mansfield Fisher	Senior Internal Reviewer	mfisher@asterglobal.com	330-294-1242
Molly Shick	Verification Team Member/Agricultural Specialist	mshick@asterglobal.com	330-294-1242
Lily Kirk	Verification Team Member/Principal Scientist	lkirk@asterglobal.com	330-294-1242
Yadav Sapkota	Verification Team Member /Soil Expert/ Trainee	ysapkota@asterglobal.com	330-294-1242
Justin Ziegler	Verification Team Member/Biometrician	jziegler@asterglobal.com	330-294-1242
Shawn McMahon	Verification Team Member	smcmahon@asterglobal.com	330-294-1242
Kevin Markham	Verification Team Member	kmarkham@asterglobal.com	330-294-1242
Caris Lyons	Verification Team Member	clyons@asterglobal.com	330-294-1242
Sandesh Shrestha	Verification Team Member	sshrestha@asterglobal.com	330-294-1242

Ashley Laux	Verification Team Member	alaux@asterglobal.com	330-294-1242
Janice McMahon	QA/QC	jmcmahon@asterglobal.com	330-294-1242
Patrica Garffer	ANAB Observer	patriciagarffer@yahoo.com	

2.3 Project Description

Aster Global was contracted by Indigo to conduct the Reserve's annual (RP4) project verification of *Indigo U.S. Project No 1.,* which falls under the Climate Action Reserve Soil Enrichment Protocol (SEP) v1.1 (31 May 2022).

As described in the Monitoring Plan, the primary goal of *Indigo U.S. Project No 1.* is "to promote a range of agricultural management practice changes targeted at increasing soil organic carbon (SOC) storage and reducing net emissions of CO_2, CH_4, and N_2O from grower operations throughout the continental United States." Agricultural management practice changes implemented during this reporting period fell into three practice categories; crop planting and harvesting, tillage and residue management, and nitrogen application with specific practice changes described in greater detail below:

- Crop Planting and Harvesting
  - New cover crop adoption
  - Adding a legume species to existing cover crop
  - Longer duration of cover crops through delayed termination
  - Longer duration of cover crops through earlier planting
  - New crops in rotation

- Tillage and Residue Management
  - Tillage reduction through number of passes
  - Tillage reduction through delayed tilling
  - Tillage change to a lower disturbance class instrument

- Nitrogen Application
  - Nitrogen reduction
  - Change in synthetic nitrogen product with form of N
  - Substitute synthetic N with organic amendments

The project was initiated on 30 March 2018, when a practice change in the field with the earliest start date began. As per the SEP, submitting a project to the Reserve represents and initiation of a commitment to employ practices that will maintain or grow net carbon stocks for the duration of the required commitment period [100 years following the issuance of any Climate Reserve Tonnes (CRTs)].

CAR1459 – Indigo Ag U.S. Project No. 1 is an aggregated project and includes multiple growers with multiple enrolled fields. The project includes 1,086 growers and a total of 20,248 fields across the U.S. (Alabama, Arkansas, Colorado, Delaware, Georgia, Illinois, Indiana, Iowa, Kansas,

Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Virginia, and Wisconsin) encompassing 1,517,893 total acres. Aster Global confirmed the location of a sample of fields in the identified locations through review of project geospatial files, satellite imagery, and spot-checking locations while conducting virtual site visit activities.

3 VERIFICATION DETAILS

3.1 Verification Objective

The verification objective included an assessment of compliance with the selected Climate Action Reserve Protocol (SEP, v1.1) and the items outlined in the scope section to enable the verification team to reach a conclusion about the accuracy of the GHG statement and the conformity of the statement with the identified criteria (ISO 14064-3:2019).

3.2 Verification Scope

The scope of a verification generally includes the GHG project and baseline scenarios; physical infrastructure, facilities, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. The verification scope is defined by the project boundary, which includes the geographic boundary (aggregated parcels), the carbon reservoir types, management and agricultural activities, soil/biogeochemical models, farmer records, and contract periods. The scope should define the primary and secondary effects of the GHG assessment boundary by indicating the carbon stock and emission categories as being required or optional per the protocol. The scope of the project outlined by the project developer is re-defined as follows for the GHG Project:

Baseline Scenario	Continuation of preexisting management practices on the project area (i.e., tilled corn/soybean/wheat/cotton rotation with synthetic fertilizer, grazing, fossil fuel)
Activities/Technologies/ Processes: (Project Scenario)	Switch to management activities covered under the Soil Enrichment Protocol
Sources/Sinks/Reservoirs	SSR1 – Soil Organic Carbon (Included) SSR2 – Soil Methanogenesis (Excluded) SSR3 – Fertilizer Use (Included) SSR4 – Use of Nitrogen Fixing Species (Included) SSR5 – Manure Deposition (Included) SSR6 – Enteric Fermentation (Included) SSR7 – Fossil Fuel Use (Included) SSR8 – Biomass Burning (Included)
GHG Type	CO_2, CH_4, N_2O
Time Period (start date, crediting period, verification/reporting period)	**Project Start Date**: 30 March 2018 **4th Reporting Period:** 12 June 2018 – 31 December 2023 **Crediting Period:** 10 years (renewable up to two times)
Project Boundary	1,086 Field Managers

	20,248 Fields totaling 1,517,893 acres across the United States (Alabama, Arkansas, Colorado, Delaware, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Virginia, and Wisconsin)

3.3 Verification Criteria:

The criteria will follow the guidance documents provided by the Reserve located at https://www.climateactionreserve.org/how/program/program-manual/. These documents include:

a. Climate Action Reserve Soil Enrichment Protocol, Version 1.1, May 2022
   i. Any relevant errata and clarifications
b. Climate Action Reserve Verification Program Manual, February 2021
c. Climate Action Reserve Offset Program Manual, April 2024
   i. Any relevant policy memos
d. SEP Additionality Tool v1.0a
e. SEP Parameters v1.0a
f. Requirements and Guidance for Model Calibration, Validation, Uncertainty, and Verification for Soil Enrichment Projects v1.1a (April 2022)
g. CAR Written Guidance

3.4 Verification Level of Assurance

The level of assurance was used to determine the depth of detail that the Verification team placed in the Verification Audit Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2019 6.1.2.2). Aster Global assessed the Verification scope to provide *reasonable assurance* as defined by Reserve to meet the project level requirements of the Soil Enrichment Protocol.

3.5 Verification Materiality Threshold:

Materiality is a concept that errors, omissions and misrepresentations could affect the GHG reduction assertion and influence the intended users (ISO 14064-3:2019). Based on Reserve's verification manual, verification bodies must form a view on the materiality of all identified issues, errors, or uncertainties. Aster Global classified each issue as material (significant) or immaterial (insignificant). All GHG emission removals submitted to the Reserve must be free from material misstatements or discrepancies.

Quantitative materiality threshold as defined by Reserve:

- Projects registering 25,000 CRTs or less (expressed in terms of CO_2e) annually shall achieve greater than +95% accuracy level (less than 5% error) relative to the verification body's calculated emission reductions
- Projects registering greater than 25,000 CRTs but less than or equal to 100,000 CRTs (expressed in terms of CO_2e) annually shall achieve greater than +97% accuracy level (less than 3% error) relative to the verification body's calculated emission reductions

- Projects registering more than 100,000 CRTs (expressed in terms of CO_2e) annually shall achieve greater than +99% accuracy level (less than 1% error) relative to the verification body's calculated emission reductions.

As the verified CRTs are greater than 100,000 annually, the materiality threshold for this project was 1%. The calculated emission reductions and removals for this reporting period are 630,705, resulting in a max allowable error of 6,307.05 CRTs. During the verification, findings were identified regarding known and estimated unknown errors existing within the project. Conservative estimations of the known and unknown errors existing in the projects that were not readily addressable during verification indicated a potential overstatement of 2,616.2 CRTs. Noting the true potential impact to credits cannot be known, the verification team notes the processes associated with estimating the aggregate of errors and omissions was highly conservative. The Verification Program Manual provides the following equation for calculating percent error:

$$\%Error = abs\left(\frac{Stated\ reductions - Verified\ reductions}{Verified\ reductions}\right) \times 100$$

Using the conservative overestimate of 2,616.2 the resultant %Error is calculated to be 0.41%. As the %Error calculated is below the allowable 1% error, the verification team is reasonably assured that the project is free of quantitative material misstatement.

Qualitative materiality threshold as defined by Reserve:
"Any non-conformance related to a prescriptive requirement outlined the protocol would be considered material and must be corrected in order for the project to receive a positive Verification Statement. A prescriptive requirement relates to any specific guidance or requirement mandated by the protocol itself that does not allow for deviation, or for verifier professional judgment."

The verification team is reasonably assured the qualitative materiality threshold has been satisfied, noting specific guidance received from the Reserve, as further explained in Section 5.1.2.

4 VERIFICATION PROCESS

Our verification process closely followed the Climate Action Reserve Program Manual, Climate Action Reserve Verification Program Manual, Climate Action Reserve Soil Enrichment Protocol, ISO 14064-3:2019, ISO 14065:2020 and ISO/IEC 17029, and Aster Global's Management System and Management System Manual.

4.1 Desktop Assessment

Aster Global received and reviewed the submittals to the Reserve to assess conformance with the requirements of the Reserve's SEP V1.1. Key factors that impacted the reported emissions reductions were identified, and a Verification Audit Plan was created to focus on the critical elements presenting potential risk for errors in reported data. These elements included:

- Appropriate and adequate documentation of project type.
- Implementation of appropriate and adequate eligibility criteria, by reviewing documentation and field conditions relevant to additionality, voluntary implementation attestation, project start date, crediting period, minimum time commitment, implementation agreement, contracts, project location, and regulatory compliance.
- Completeness and accuracy of the *Indigo U.S. Project No. 1.* Monitoring Plan and Monitoring Report.
- Implementation of appropriate and adequate approach/tools for additionality (legal requirements test and performance test) by reviewing documentation and field conditions which reflect the most-likely without-project scenario, as it deviates from the with-project scenario.
- Implementation of appropriate and adequate approach to project boundary/project area definitions, by reviewing documentation of project boundaries and ownership status, and field conditions relative to clearly delineated ownership extents and control over management activities within the project area.
- Implementation of appropriate and adequate approach to GHG assessment boundary for SEP projects [i.e., define all sources, sinks and reservoirs that must be accounted for in quantifying project's reductions and removals (Table 4.1 of the SEP V1.1)].
- Implementation of appropriate and adequate approach to the quantification methodology.
- Appropriate and adequate approach for quantifying and modeling net GHG reductions and removals (baseline/actual onsite carbon, project's primary and secondary effects, total GHG reductions/removals) confirmed through documentation, re-calculations/sampling, and field condition assessment.
- Appropriate and adequate monitoring of onsite carbon, by confirming the application of approved/acceptable monitoring practices in the field, and the appropriate handling and analysis of field data once collected.
- Appropriate and adequate approach to data and parameters (SEP Table 6.4), by reviewing data handling practices, and reviewing documentation at each step of the data analysis procedure.
- Implementation and adherence to project-level principles by reviewing documentation and discussing the application of project-level principles with core staff.

Please see Appendix A for a listing of documents Aster Global received during project verification.

Desktop Field Manager Verification:

In addition to virtual site visits, the Verification Team conducted a desktop assessment of selected growers, as required by the Soil Enrichment Protocol. Field managers were selected for desktop verification at random, as described in section 8.4.1 of the SEP, using a random number generator. The number of field managers selected was one half the square root of the total number of managers for a total of 17 managers selected for desktop verification. The verification team elected to select one additional field manager for desktop review, bringing the total to 18 field managers.

Grower ID	Review Type	State
aOYN6N	desktop	Iowa
b4xAZk	desktop	Illinois

egJ0E3	desktop	Missouri
dG6170	desktop	Kansas
axk4rE	desktop	South Dakota
bqxNN7	desktop	Illinois
erk6XK	desktop	Kansas
dPN4Nl	desktop	Minnesota
aAnqrj	desktop	Iowa
b4xAYx	desktop	Oklahoma
egJWzk	desktop	Iowa
dyPDNE	desktop	Minnesota
dNk3kz	desktop	Mississippi
azp3wy	desktop	Iowa
aQW2qM	desktop	Indiana
e5yGZY	desktop	Illinois
bYEP4p	desktop	Texas
bo2PYk	desktop	Minnesota, South Dakota

The desktop review included a review of:

- Emission sources, sinks and reservoirs, pertinent to activities taking place on the field
- GHG management systems and estimation methodologies
- Verifying emissions reduction estimates
    - Confirm 3rd party model expert's approval and procedures
    - Confirm reasonableness of data
    - Calculation checks
- More specifically, all pertinent items included in tables 8.1, 8.2 and 8.3 of the protocol.

4.2 Site Visit Verification (Virtual)

Site visits for this reporting period were conducted virtually. The VB provided the Project Developer with a document outlining the requirements and expectations for virtual verification site visits. These requirements / expectations were provided to the Reserve and no concerns were raised with the proposed approach for virtual site visits. Formal approval to conduct the site visits virtually was received from the Reserve via email on 22 July 2024. The process for selecting farm managers for virtual site visits is described below:

Field managers were selected for virtual site visits via a risk-based approach, considering multiple factors consistent with those identified in Section 8.4.1 of the SEP. The number of farm managers selected is one half the square root of the total number of farm managers, for a total of 17 managers initially selected for virtual site visit verification.

Grower ID	Review Type	State
e9rn5Z	Virtual Site Visit	Mississippi
azp3qr	Virtual Site Visit	Kansas
eZ6oq2	Virtual Site Visit	Oklahoma

e9rmyP	Virtual Site Visit	Minnesota
dL92JA	Virtual Site Visit	South Dakota
ejRXpv	Virtual Site Visit	Missouri
bo20O3	Virtual Site Visit	Indiana
e73mk1	Virtual Site Visit	Texas
eVO9NX	Virtual Site Visit	South Dakota
eVOwLX	Virtual Site Visit	Iowa
boYR3A	Virtual Site Visit	Kansas
dG611L	Virtual Site Visit	Iowa
aOYmpG	Virtual Site Visit	Oklahoma
eZ6AyJ	Virtual Site Visit	Iowa
eE9X8W	Virtual Site Visit	Minnesota
axkQAl	Virtual Site Visit	Mississippi
bqx482	Virtual Site Visit	Missouri

Additional Site Visits:
While conducting VSVs for the initially selected field managers, the VVB noted inconsistencies/omissions in recorded data for several growers when compared to what was observed on site. Issues with two visited field managers resulted in the Project Developer removing these growers from the reporting period (eZ6oq2, e9rmyP). The VB elected to replace the two removed field managers and add two additional field managers, for a total of four field managers.

Grower ID	Review Type	State
e9rmN4	Virtual Site Visit	Indiana
ejRPDv	Virtual Site Visit	Kansas
ejRkxW	Virtual Site Visit	South Dakota
e7374w	Virtual Site Visit	South Dakota

SEP Section 8.4 states: "The verification body shall be allowed to increase the number of site visits performed above the minimums described above based on levels of perceived project-level risk identified during verification." Due to the inconsistencies identified the VB selected four additional field managers.

Grower ID	Review Type	State
epY45m	Virtual Site Visit	Texas
dj65pv	Virtual Site Visit	North Dakota
bkRVEY	Virtual Site Visit	Iowa
dBBjv2	Virtual Site Visit	Wisconsin

The total number of field managers visited for virtual site visits was 25. Activities conducted during the virtual site visits were detailed and approved by the Reserve. These activities included, but were not limited to:

- Demonstration of the soil sampling SOP
- Confirmation of project activities
- Interviews with field managers

- Virtually visit fields and equipment
- Review of farm records/record keeping system

4.3 Quantitative Review

Aster Global conducted an intensive review of input data, parameters, formulas, connections, conversions, statistics and resulting uncertainties and output data to ensure consistency with the Reserve's SEP V1.1. Please refer to Section 5.2 (*Quantifying Net GHG Reductions and Removals*) for specific information about the quantitative review.

4.4 Meetings/Interviews

During the course of the project verification, Aster Global and Indigo held multiple meetings. All other correspondence occurred via email. The details of the meetings are briefly described in the table below:

Date	Attendees	Topics Discussed
3 May 2024	Matt Campbell (AG), Molly Shick (AG), Ryan Pape (Indigo), Max DuBuisson (Indigo)	Overall Verification Opening Meeting • Agenda Items: review of Verification Audit Plan to ensure complete understanding of all aspects; review of any questions regarding Verification Audit Plan, and discussion of any revisions required; review of travel logistics associated with site visits; timeframes for project completion, including significant deadlines; and an opportunity to ask questions.
12 July 2024	Matt Campbell (AG), Molly Shick (AG), Ryan Pape (Indigo), Max DuBuisson (Indigo)	Virtual Site Visit Meeting • review of virtual site visit expectations • discussion of goals of virtual site visits • review schedule for virtual site visits
22 July 2024	Field Manager 1, Molly Shick (AG), Matt Campbell (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 1 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
24 July 2024	Field Manager 2, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 2 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
26 July 2024	Matt Campbell (AG), Molly Shick (AG), Ryan Pape (Indigo), Max DuBuisson (Indigo), Charlie Brummitt (Indigo)	Quantification Walkthrough/Update • Review of N2O accounting for reporting period • Review of other material changes in reporting

7 August 2024	Field Manager 3, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 3 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
8 August 2024	Field Manager 4, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 4 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
8 August 2024	Field Manager 5, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 5 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
9 August 2024	Field Manager 6, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 6 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
9 August 2024	Field Manager 7, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 7 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
12 August 2024	Field Manager 8, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 8 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
30 August 2024	REVISIT Field Manager 4, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative, Steward Link Representative	REVISIT Field Manager 4 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
5 September 2024	Field Manager 9, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 9 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review

13 September 2024	Field Manager 10, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 10 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
17 September 2024	Field Manager 11, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 11 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
18 September 2024	Field Manager 12, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 12 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
19 September 2024	Field Manager 13, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 13 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
20 September 2024	Field Manager 14, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 14 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
4 October 2024	Field Manager 15, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 15 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
8 October 2024	Field Manager 16, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 16 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
15 October 2024	Field Manager 17, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 17 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review

16 October 2024	Field Manager 18, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 18 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
17 October 2024	Field Manager 19, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 19 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
18 October 2024	Field Manager 20, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 20 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
23 October 2024	Field Manager 21, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative, Janice McMahon (AG), ANAB Observer	Field Manager 21 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
24 October 2024	Field Manager 22, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 22 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
30 October 2024	Field Manager 23, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 23 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
1 November 2024	Field Manager 24, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative, ANAB Observer	Field Manager 24 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review
4 November 2024	Field Manager 25, Molly Shick (AG), Ryan Pape (Indigo), Indigo Field Representative	Field Manager 25 Interview • Discussion of practice change • Discussion of record-keeping • Description of farm operation • Field Review

14 November 2024	Zach Ott (Yardstick), Bryan Randall (Indigo), Molly Shick (AG), Ryan Pape (AG Virtually)	Soil Sampling SOP Demonstration – Ohio • The VB viewed a virtual implementation of the project's soil sampling standard operating procedure (SOP) and was given the chance to ask questions
04 February 2025	Matt Campbell (AG), Molly Shick (AG), Ryan Pape (Indigo), Max DuBuisson (Indigo)	Round 2 Findings Call • Review of Round 2 findings between Project Developer and VB.
28 February 2025	Matt Campbell (AG), Molly Shick (AG), Rya Pape (Indigo), Max DuBuisson (Indigo)	Verification Closing Meeting • Review of draft verification report and findings lists • Next steps and project upload • Request feedback on process

4.5 Verification Milestones

The following table documents the main verification activities that occurred during the project verification process:

Project/Verification Activity	Date
Aster Global Internal Conflict of Interest (COI) process completed and approved (no issues). Client Notification.	03 April 2024
Reserve approval of NOVA/COI	22 April 2024
Opening meeting with Project Developer	03 May 2024
Receipt of Signed Verification Audit Plan	06 May 2024
Virtual Site Visit Activities commence	22 July 2024
Conclusion of Virtual Site Visit Activities	4 November 2024
Delivery of Round 1 Findings to Client	27 November 2024
Project Developer provides responses and updated materials to Round 1 Findings	10 December 2024
Delivery of Round 2 Qualitative Findings	24 January 2025
Project Developer provides responses and updated materials to Round 2 Qualitative Findings	31 January 2025
Round 2 Quantitative Findings closed and Project Developer notified	06 February 2025
Delivery of Round 3 Findings	13 February 2025
Project Developer provided Aster Global with responses and updated materials	20 February 2025
All findings closed and Project Developer notified	24 February 2025
Draft report and project information sent to Senior Independent Reviewer	24 February 2025
Draft verification report submitted to Client for review	27 February 2025
Closing Meeting with Client	28 February 2025
Aster Global uploaded final report and files to Reserve website	28 February 2025
Aster Global received Reserve clarifications	14 March 2025
Aster Global uploaded updated final report and files to Reserve website	26 March 2025

4.6 List of Findings

The List of Findings is a private document that details all material and immaterial findings identified by the verification team throughout the verification. Throughout the verification process, multiple Forward Action Requests (FARs) were identified and are intended to be

addressed by future verifiers to ensure compliance with Reserve protocol requirements and guidance, and to ensure actions that the Project Developer has indicated they intend to take to avoid future issues related to the specific findings have been implemented as noted. The Reserve Verification Program Manual stipulates that detailed findings shall not be included in the Verification Report. Therefore, the resulting FARs associated with identified findings are summarized below:

1. Future verifiers are requested to ensure that the Reserve's guidance that they (the Reserve) will "require that the PD implements the analysis that they conducted in response to this finding for the next reporting period and ensures that ineligible areas identified through this analysis are removed from the project area in all future reporting period" is adhered to (See Section 5.1.2 of this report for additional information).
2. Future verifiers are requested to ensure that as part of the Project Developer's data collection process, an additional entry category is included to ensure that the Project Developer has the appropriate point of contact for each enrolled field manager.
3. Future verifiers are requested to ensure the automated boundary review using the Cropland Data Layer (CDL), as detailed in Section 3.1 of Supporting Document IndigoCarbon_US-1_2023_0034, is run for each field at the beginning of the reporting period.
4. Future verifiers are requested to ensure that in the grower User Interface (UI), the project's definition of no-till is brought forward and users must acknowledge the Project's definition of no-till.
5. Future verifiers must conduct a site visit for field manager e9rmyP if they wish to re-enter the project.
6. Future verifiers must conduct a site visit for field manager ez60q2 if they wish to re-enter the project.

5 CLIMATE ACTION RESERVE SOIL ENRICHMENT PROTCOL (SEP) VERIFICATION REQUIREMENTS

5.1 Project Eligibility and CRT Issuance

5.1.1 Soil Enrichment Project Criteria

The project utilized Indigo's Carbon by Indigo user interface (UI) platform, a web platform utilized for on-going communication and reporting with enrolled farmers, to ensure that all fields included in the project were cropland or grassland at the project start date, did not include histosols or tile drainage, and that the implementation of project activities will not involve a decrease in woody perennials in each identified field. Field boundaries are stated to be clearly delineated and were determined to be continuous through the Project Developer's boundary review. The verification team is reasonably assured the identified criteria can be considered met through receipt of geo-tagged photos during the virtual site visits and through a GIS review of selected field boundaries provided by Indigo.

5.1.2 Project Area and Aggregated Project Requirements

Section 2.2.2 of the SEP sets out various criteria to define the project area. The verification team reviewed a sample of geospatial files and supporting documents provided in support of compliance

with the relevant criteria. Additionally, virtual site visit activities were utilized to assess compliance with project area requirements.

During the verification, a qualitative non-conformance was identified pertaining to the following requirement of SEP Section 2.2.2:

- Permanent or improved roads, watercourses[3], and other physical boundaries must be excluded (i.e., such areas will not be included in project area acreage).

In the verification team's review of field boundaries, several fields were identified as including ineligible areas, including permanent or improved roads. In response to the identified qualitative non-conformance, additional clarification from the Reserve was sought by the Project Developer. After review of the identified non-conformance, the Reserve provided the following guidance:

> *"In response to the above verification finding, the Reserve agrees with the qualitative non-conformance determination and believes this should remain as a documented finding in the verification. However, the Reserve has determined that the protocol requirement related to this finding, located within Section 2.2.2, includes requirements that are better related to quantification through setting the appropriate project acreage, rather than in determining eligibility of the project area. The Reserve will be updating the protocol to address this issue, which would qualify the finding as related to quantification rather than eligibility. As such, we will allow the PD to keep the areas of concern identified in the project for this verification, subject to determination from the VB that such inclusion is immaterial. However, we will also require that the PD implements the analysis that they conducted in response to this finding for the next reporting period and ensures that ineligible areas identified through this analysis are removed from the project area in all future reporting periods."*

Noting the qualitative non-conformance and the Reserve's response, the verification team is reasonably assured that relevant project area requirements identified in Section 2.2.2 of the SEP can be considered met for this reporting period.

Additionally, the verification team is reasonably assured the Project demonstrated it meets the Reserve criteria for fields entering an aggregated project and also for transferring fields between projects, though no fields were transferred to or from the Project during this reporting period. The verification team confirmed the Project utilized the required forms for joining the aggregated project, and CRTs were appropriately accounted for a given field for the duration of the eligible crediting period.

The verification team is reasonably assured the Project has ensured that all fields receiving transfers will satisfy all eligibility requirements of the newest protocol version in use amongst all fields prior to transfer. Future monitoring and record keeping will ensure this process has been met.

5.1.3 Project Ownership

Indigo Carbon, PBC signed the Reserve's Attestation of Title form, thereby affirming that they have an exclusive ownership claim to the GHG reductions and removals achieved by *Indigo U.S.*

Project No. 1. Aster Global confirmed the Attestation of Title was signed on 21 June 2024. In addition, Aster Global reviewed/confirmed contracts between Indigo and participating growers selected for virtual and desktop review. The verification team is thus reasonably assured that requirements for Project Ownership have been met.

5.1.4 Non-GHG Impacts

The Project has committed to monitoring yield reductions leading to leakage over the Project lifetime to ensure it does not cause undermine progress on the environment offsite. The verification team is reasonably assured the Project's monitoring efforts will capture and address any potential leakage-related impacts.

The verification team reviewed the Project's expected contributions to the United Nations Sustainable Development Goals (SDGs) as identified in Section 2.3 of the Monitoring Report. The verification team found the contributions, impacts and proxy indicators to be reasonable and align with the CAR reporting tool. The verification team reviewed the provided Environmental and Social Safeguard Assessment Form and determined the assessment to be reasonable and appropriate in regard to the context of the project. The verification team is thus reasonably assured that non-GHG impacts have been appropriately reported for this reporting period.

5.1.5 Project Start Date

The Project start date is 30 March 2018, which is the earliest start date for any field in the Project. Start dates are usually the day after the harvest of the previous cash crop and would fall in autumn for most fields. This field (NCAGfgOrCd8) had a prolonged fallow period of 9 months, so the start date marks the day planting operations began. The Project start date was confirmed during the initial verification.

5.1.6 Monitoring Report

The Project has completed and submitted a Monitoring Report in line with Reserve requirements. Refer to Section 5.3 of this report below for additional information and further confirmation of how the Monitoring Plan has been implemented, as documented in the Project's Monitoring Report.

5.1.7 Project Crediting Period

The Project Start Date is 30 March 2018 and the end date for this Reporting Period is 31 December 2023. As such, all fields are still within the 10-year crediting period and there is currently no need for approval from the Reserve for renewals.

5.1.8 Additionality

Performance Standard Test

The Project indicates that it meets the performance standard test by demonstrating each field has adopted, at the field's start date, one or more changes in pre-existing agricultural management practices reasonably expected to increase SOC storage and/or reduce CO_2, CH_4, and/or N_2O emissions from agricultural activities.

The Project received a Performance Standard Test Determination on 30 April 2021, allowing the use of a project-specific analysis to justify the additionality of fields that are implementing tillage activities that are on the "negative list", as described in supporting document IndigoCarbon_US-

1_2023_0026d.pdf. The verification team reviewed the associated documents used in this analysis (supporting documents IndigoCarbon_US-1_2023_0026a-c) as well as the most current additionality tool (v1.0) and substantiated that enrolled fields adopted eligible practice changes. The verification team is thus reasonably assured that the Project satisfies the performance standard test.

Legal Requirement Test:
The verification team confirmed that Indigo signed the Attestation of Voluntary Implementation on 18 June 2024, affirming *Indigo U.S. Project No. 1* was established and implemented voluntarily and continues to operate as such. Further, the verification team was unable to identify any existing laws that mandate the project activity. The Project requires each grower to sign an internal attestation that requires the grower to notify the project developer if any activity becomes legally required. This mechanism is indicated as ensuring the project passes the legal requirement test at all times. The verification team is thus reasonably assured that the Project satisfies the legal requirement test.

Ecosystem Services Payment Stacking
Landscape-scale and enhancement payments were disclosed to the verification team for this reporting period. As noted in Section 3.8.3 of the Monitoring Plan, attestations for these are collected on a whole farm basis rather than a field basis. Field level data provided to the verification team denoted payments received across the field manager's entire operation. The verification team reviewed the identified payments and, noting none of the program's identified generate GHG credits (in tCO2e), is reasonably assured that they are allowable under SEP Section 3.4.3.

5.1.9 Requirements for Permanence

For Soil Enrichment Projects, the requirements for permanence are met by ensuring that the carbon associated with credited GHG reductions and removals remains stored for at least 100 years. As the Project is not implementing Tonne-Year Accounting, the Project Owner ensures the permanence of GHG reductions and removals from the Project through several mechanisms:

1. The Project Owner understands and has agreed to monitor for potential reversals in soil organic carbon, submit regular monitoring reports, and submit to regular third-party verification of those reports along with periodic verification site visits (as detailed in Sections 6 through 8 of the SEP) for the duration of the project life.

2. The Project Owner has signed a Project Implementation Agreement (PIA) with the Reserve (as described in Section 3.5 of the SEP), which obligates Project Owners to retire CRTs to compensate for reversals of GHG reductions and removals. The verification team confirmed that that PIA was appropriately signed.

3. The Project Owner understands that a percentage (14.5%) of their issued CRTs will be reserved for a Buffer Pool to provide insurance against reversals of GHG reductions and removals due to unavoidable causes.

4. In addition to the official mechanisms described above, the Project Owner has attested to employing additional mechanisms to ensure permanence and will seek approval from the Reserve for the employment of all future mechanisms.

5.1.10 Regulatory Compliance

Indigo signed the Attestation of Regulatory Compliance (20 July 2024), thereby affirming the project's compliance status throughout the project reporting period. Further, The Project Owner ensures the regulatory compliance of all participating growers through review of grower entered data. Additionally, growers must sign a contract for participation in the project which includes an attestation that growers must be in compliance with all applicable federal, state and local laws. The MP states that the Project Owner will disclose in writing to the verifiers any and all instances of legal violations. The verification team was not informed of any violations and found no evidence of violations during virtual site inspections and desktop review.

The verification team's own risk-based review of federal and state environmental laws pertaining to agricultural practices found federal regulations regarding waste disposal and welfare standards for animal operations and aquaculture, handling and use of pesticides, biosolids application, hazardous substances and toxic emissions. State regulations tend to concentrate on safety and health concerns of workers and farm animals, including regulating the use of pesticides and minimal standards for transportation and animal welfare. Some states require landowners to employ wind erosion control measures so eroded soil materials do not become a nuisance or health hazard.

No regulations requiring or barring farm management activities that would be expected to increase SOC accumulation or reduce GHG emissions were found. The verification team is reasonably assured the project has demonstrated regulatory compliance for this reporting period.

5.2 Quantification of Net GHG Reductions and Removals

5.2.1 GHG Assessment Area

The verification team reviewed Table 4.1 of the MP and determined all SSRs identified in the SEP are appropriately accounted for. Table 4.1 of the MP provides appropriate justifications for inclusion/exclusion of the identified SSRs in the project boundary for this reporting period.

Both published literature and three expert testimonials provided by the project developer support the conclusion that CH_4 emissions from project soils are de minimis. The three subject area experts are Dr. Ankur Desai of the University of Wisconsin Department of Atmospheric and Oceanic Sciences, Dr. Jonathan Sanderman of The Woodwell Climate Research Center and Eric Toensmeier of Perennial Solutions. These experts stated CH_4 emissions from upland soils are negligible, at worst, and upland soils are known to serve as sinks, not sources of CH_4.

The verifiers found no wetland soils were mapped in the fields chosen for review. In addition, several papers supporting these experts regarding CH_4 emissions, or the lack of them, from upland soils were provided. The article by Junjun Wu, et al, describes upland soils as sinks for methane. The article by K.A. Smith, et al, states that only soils with a very high water table were sources of methane, and all other soils were sinks. The verification team is thus reasonably assured exclusion of soil methanogenesis is appropriate

Emissions from fossil fuel were included for this reporting period. Indigo received confirmation from the Reserve to use a modified version of SEP Equation 5.29 in calculation of emission

reductions from fossil fuel use. See Section 5.2.8 of this report for more information on the inclusion of fossil fuel emissions in overall project quantification.

In the previous reporting period, Indigo submitted a Request for Project Variance that sought to "utilize a conservative approach to estimate grazing impacts on CO2 emissions from the soil carbon pool, using a combination of approved DayCent-CR modeling, SEP derived default equations, and literature-based estimates. N2O and CH4 emissions will be calculated using the relevant SEP default equations". The Reserve accepted this variance in a Variance Determination on 14 June 2023, pursuant to several identified conditions. This variance is applicable for this reporting period and thus emissions from foregone soil organic carbon, manure deposition and enteric fermentation were included in the GHG Assessment Boundary. Please see Sections 5.2.5 and 5.2.8 for further assessment of these SSRs and the verification team's required review of the approved variance.

Aboveground/belowground biomass, dead wood, litter, and wood products were appropriately excluded from the GHG Assessment Boundary, as allowed by the SEP. As such, the final SSRs included in the GHG Assessment Boundary for this reporting period include soil organic carbon, fertilizer use, use of nitrogen fixing species, manure deposition, enteric fermentation, fossil fuel use, and biomass burning.

5.2.2 Aggregation of Baseline Emissions

The verification team confirms a schedule of activities for data collection in the baseline scenario has been provided by the Project Developer and is reasonably assured that said data has been collected in accordance with the Reserve's guidance from Section 6.1 of the SEP. The verification team reviewed a sample of relevant baseline data and is reasonably assured that the baseline scenarios for identified fields in the project have been appropriately defined in accordance with section 3.4.1.3 of the SEP, with pre-project activities used as the baseline for each field and each field having a baseline period of 3-5 years. Further the verification team is reasonably assured that the modeling of the baseline was conducted appropriately in line with Section 3.4.1.4 of the SEP and that baseline emissions were appropriately modeled/re-modeled for each reporting period.

5.2.3 Quantification Approach

The verification team reviewed the quantification approach for GHG and GHG sources relevant to the project during this reporting period. The verification team is reasonably assured that the Project Developer quantified SOC emissions for both the baseline and project scenarios appropriately through soil sampling (see Section 5.2.10) and the use of the DayCent-CR biogeochemical model (see Section 5.2.11). The verification team substantiated that the SOC measurements used in calculation of project emission reductions are less than 5 years old and, thus, valid. Non-reversible emissions were either modeled using DayCent-CR or calculated using default equations and emission factors, as described further in Section 5.2.8.

The Project Developer utilized Python scripts in calculation of multiple aspects pertaining to overall project emissions reductions including modelled SOC and N2O, default equations, leakage, and uncertainty. The verification team was provided "inputs" to these scripts and the resultant "outputs" of running the script. While the code utilized by the Project Developer was not provided to the verification team in full, several quantification walkthroughs were held in which the Project Developer explained the coded processes of calculating each of the identified aspects and the

relevant aggregation processes. With additional clarification and supplemental documentation from the Project Developer, the verification team independently calculated and confirmed reversible and non-reversible emission reductions, leakage and uncertainty were quantified in line with the SEP. More details regarding quantification of these aspects are included in their respective sections of this report.

Quantification was based on the initial SOC measurements made in 2020 and 2021, as well as additional measurements from this reporting period. The monitoring plan calls for updated SOC measurements at least once every five years, thus this requirement is met. All fields entering the Project during this verification period were randomized (and thus eligible to be sampled) and a subset were elected for sampling.

SEP equations were used to quantify the results of reversible and non-reversible emission reductions, leakage, and uncertainty calculations into total emissions reductions (630,705 tCO_2 equivalents).

5.2.4 Uncertainty Deduction

Utilizing Equation 5.1, relevant equations from Appendix D, and relevant data provided, the verification team independently calculated and confirmed the uncertainty deduction (14.17%) was appropriately calculated and applied in calculation of emissions reductions.

5.2.5 Reversible Emissions Reductions

As noted in Section 5.2.3 of this report, the verification team was not provided with the entire code utilized in the Project Developer's quantification of reversible emission reductions. However, the quantification walkthroughs held by the Project Developer provided the necessary context for the verification team to utilize the documentation and data provided to confirm reversible emissions were appropriately quantified. The verification team independently calculated and confirmed the average change in carbon stocks in the SOC pool for both the baseline and project scenarios for all strata. The verification team confirmed that Equation 5.3 of the SEP was appropriately quantified utilizing the results of the SOC modeling and the appropriate uncertainty deduction (see Section 5.2.4 of this report).

As noted in Section 5.2.1, Indigo received a positive Variance Determination to "utilize a conservative approach to estimate grazing impacts on CO2 emissions from the soil carbon pool, using a combination of approved DayCent-CR modeling, SEP derived default equations, and literature-based estimates." As grazing is currently outside the domain of the approved model calibration/validation report, the logic for the proposed variance was so that Indigo may include fields that include grazing events in their historical baseline and/or project management data.

The Reserve granted this variance pursuant to multiple conditions. The verification team confirmed that Equation 1 identified in the Variance Determination was appropriately applied to calculate CO_2 losses due to grazing activities not included in SOC modeling using a conservative $Frac_{stabilization}$ value. The verification team further confirmed that the conditions contained in the provided Request for Project Variance are reasonable and conservative, and that all other relevant quantification and modeling requirements were met. Manure deposition and enteric fermentation emissions associated with grazing activities are discussed further in Section 5.2.8.

The verification team substantiated that Equation 5.3 of the SEP was appropriately applied to account for forgone SOC associated with the referenced variance. DayCent-CR modelled SOC impacts were appropriately adjusted by subtracting emissions from CO_2 losses due to grazing activities and the uncertainty deduction applied to the resultant values.

As the Project is applying tonne-tonne accounting, the Project Developer appropriately utilized Equation 5.2a of the SEP in calculation of reversible emission reductions. The verification team independently calculated and confirmed that reversible emissions reductions were appropriately quantified for this reporting period (631,563 tCO_2 equivalents).

5.2.6 Buffer Pool Contribution

Table 5.9 of the SEP includes information on calculating the project's cumulative risk of reversals during the reporting period ($Risk_{rev,rp}$). The verification team substantiated that the project owner is a private entity and that the project area is geographically dispersed. As such, the project utilizes the appropriate $Risk_{rev,rp}$ value (0.145) in its calculation of total contributions to the buffer pool for the reporting period. The verification team substantiated that the total reversible emission reductions were appropriately quantified in Section 5.2.5 of this report, and utilizing the substantiated $Risk_{rev,rp}$ value, the verification team confirmed that the buffer pool contribution for this reporting period (91,574 tCO_2 equivalents) was appropriately quantified and reported.

5.2.7 Reversals

As described in Section 5.2.5 of this Report, the verification team substantiated that Equation 5.3 of the SEP was appropriately quantified. The verification team confirmed that the solution of the application of Equation 5.3 was positive indicating that a project level reversal did not occur during this reporting period. As multiple fields have entered their permanence period, the Project is required to monitor said fields and account for any reversals that may occur. Logic for detecting reversals was approved by the Reserve during RP2.

A call between the verification team and the Project Developer was held, in which the methods for detecting reversals were further explained. After further review of supporting documents, the verification team is reasonably assured that the logic for detecting reversals, as approved by the Reserve, was appropriately implemented. Results of the monitoring indicate that 8 fields across 8 growers included unavoidable reversals. The verification team utilized the results of the monitoring for reversals, and utilizing SEP Equation 5.5 independently recalculated 71 CRTs to be unavoidable reversals for this reporting period.

5.2.8 Non-Reversible Emissions Reductions

As described in Section 5.2.1, emissions from soil methanogenesis were appropriately deemed de-minimis. Direct N_20 emissions within the validation domain were modeled using DayCent-CR 1.1.0. Direct N_20 emissions that fell outside the validation domain were calculated using SEP default equations. For all other non-reversible emission sources, including indirect N_2O from fertilizer use, use of nitrogen fixing species, manure deposition, enteric fermentation, biomass burning, and fossil fuel use, SEP default equations were utilized.

Section 5.2.4 details the approved variance to include fields with grazing activities. As fields included grazing activities, emissions from manure deposition and enteric fermentation were appropriately included for this reporting period and the relevant SEP default equations

appropriately applied. Emissions from fossil fuel use were also included during this reporting period. SEP Equation 5.29 utilizes consumption of fossil fuel by equipment type to calculate CO_2 emissions. Indigo received approval from the Reserve to use a modified version of Equation 5.29 that focuses on fossil fuel emissions associated with management activities rather than vehicle types (see IndigoCarbon_US-1_2023_0076.pdf for additional details). The verification team confirmed that corresponding fossil fuel use values for management activities were conservative and appropriately sourced. Through walkthroughs and provision of relevant supporting information, the verification team determined that fossil fuel use for management activities were appropriately mapped to their corresponding fossil fuel use values and that the modified Equation 5.29 was appropriately applied.

As noted in Section 5.2.3 of this report, the verification team was not provided with the entire code utilized in the Project Developer's quantification of non-reversible emission reductions. However, the quantification walkthroughs held by the Project Developer, along with supplemental documentation provided the necessary context for the verification team to utilize the documentation and data provided to confirm non-reversible emissions were appropriately quantified.

Utilizing the described verification activities, the verification team substantiated that the non-reversible emissions reductions for included SSRs (fertilizer use, use of nitrogen fixing species, enteric fermentation, manure deposition, biomass burning, and fossil fuel use) were appropriately quantified using SEP Equation 5.6 for this reporting period (-858 tCO_2 equivalents). While irreversible emissions reductions were positive in several vintages, the net irreversible emissions reductions were negative this reporting period. At the reporting period level, emissions reductions associated with livestock and biomass burning were net negative, while emissions reductions associated with fertilizer use and fossil fuel were net positive.

5.2.9 Leakage

As noted in previous sections, a variance was approved by the Reserve that allows the inclusion of fields that include grazing in their historical baseline/project scenario. The verification team substantiated that the average grazing days (AGD) for the historical baseline period represented the minimum bound for the value of AGD used when calculating the project scenario. The verification team confirmed that no leakage from livestock displacement occurred during this reporting period.

Leakage from yield reduction of cash crops is assessed in Section 5.5.2 of the MP. According to the MP, farmers report the Actual Production History (APH) for each major crop category. Yield ratios are calculated using the reported APHs and the regional APH values for the identified crops. If this yield ratio declines by more than 5 percentage points, as compared to the average yield ratio for that crop during the historical baseline period, then a leakage deduction will be applied.

The verification team reviewed reported APHs from several fields and determined them to be appropriate. The verification team reviewed a sample of regional APHs used in the quantification of yield ratios and determined they were appropriately sourced and reported. The verification team utilized the raw data files provided by the Project Developer and Equations 5.30 - 5.33 of the SEP

to independently calculate and confirm the leakage deduction from yield reduction of crops (0%) to be applied in calculation of emissions reductions.

5.2.10 Soil Sampling

The soil sampling SOPs were reviewed by the verification team and found to be in line with requirements identified in SEP Table 6.2 and common standards of soil science. As part of virtual verification activities, one of the Project Developer's soil sampling contractors demonstrated the soil sampling SOP for bulk density and organic carbon content for members of the verification team. The technician demonstrated the sampling procedures appropriately and was knowledgeable about storage and shipping requirements.

Stratification was based on the time the samples were collected. The verification team confirmed that this is an acceptable means of stratification.

Samples were indicated to have been handled as directed in SEP Table 6.2, according to project SOPs. The method of analysis for carbon content was dry combustion. Laboratories used participate in NAPTP and its voluntary performance assessment program. Overall, the verification team is reasonably assured that soil sampling requirements were adhered to for this reporting period.

5.2.11 Biogeochemical Modeling

The biogeochemical model utilized (DayCent-CR version 1.1.0) is an approved model validated for use for the Soil Enrichment Protocol. DayCent-CR version 1.1.0 was calibrated and validated by Indigo Ag, which is also the Project Developer.

The calibration and validation of the model were substantiated to meet SEP requirements through review and approval of the model validation report by CAR, approved 3rd party expert reviewer Dr. Ankur Desai, and the provided sensitivity analysis. The verification team is reasonably assured that the analysis of the relative influence of parameters on model results is reasonable.

The verification team substantiated that the report met review and approval requirements in accordance with the rules given in the SEP Model Requirements and Guidance v1.1a, demonstrating the model was successfully calibrated and thus meets the minimum model requirements. 3rd party reviewers who approved the final version of the model validation report provided to the verification team were approved by the Reserve to possesses the necessary qualifications to assess model calibration and validation rules given in the SEP Model Requirements and Guidance v1.1a.

5.3 Monitoring and Reporting Requirements

The verification team reviewed the Project Monitoring Plan, dated 17 March 2025, and determined it is sufficiently rigorous to support the requirements of the SEP and proper operation of the project.

The Project Developer uses remote sensing analysis and self-reporting applications for growers and local/regional staff in monitoring operations. The verification team confirmed that the

monitoring to demonstrate type/number of animals grazing on the project and mechanisms to guard against overgrazing is sufficient to satisfy Protocol requirements.

Records from selected growers were supplied to the verifiers by request. These were found to be complete and are retained by the project developer. Data was reviewed for reasonableness along with QA/QC procedures used to flag unusual or unlikely data point outliers. The data and procedures used for QA/QC were reasonable and largely appear to be able to identify errors.

Properly trained soil technicians sample new instances and will be available for resampling operations. Local and regional staff were interviewed during the site visits and their interactions and conversations with growers were observed. They were knowledgeable and had the skills needed to ensure proper data collection.

The project reporting period, specifically the project start date, aligns with the cultivation cycle of the field that establishes the start date.

6 VERIFICATION FINDINGS

The List of Findings has been compiled and is available under separate cover. The List of Findings is a confidential document between Aster Global (verifiers) and Indigo (Project Developer/Project Owner) and is not publicly available.

After review of all project information, procedures, calculations, supporting documentation and site visit, Aster Global confirms that the *Indigo U.S. Project No. 1* Project Monitoring Plan, dated 17 March 2025 and Monitoring Report, dated 17 March 2025 are accurate and consistent with all aforementioned Reserve criteria and requirements. Aster Global confirms all verification activities, including objectives, scope and criteria, level of assurance, and project documentation to be complete and in adherence to the Reserve's Soil Enrichment Protocol v1.1 as documented in this report. Aster Global concludes without any qualifications or limiting conditions that the *Indigo U.S. Project No 1.* meets the requirements of the Reserve.

The GHG assertion provided by Indigo and verified by Aster Global has resulted in the GHG emission reduction or removal of 630,705 equivalents by the project during the verification period/reporting period (12 June 2018 – 31 December 2023).

7 VERIFICATION STATEMENT

This verification statement confirms that Aster Global, Inc., has evaluated the *Indigo U.S. Project No. 1,* its Monitoring Plan, dated 17 March 2025, and Monitoring Report, dated 17 March 2025 developed by Indigo, according to the criteria outlined by the Climate Action Reserve, and that this verification statement is consistent with ISO 14064-3:2019 and ISO 14065:2020. The dates of the period evaluated for this verification are 12 June 2018 – 31 December 2023.

Aster Global Environmental Solutions confirms all verification activities, including objectives, scope and criteria, level of assurance, monitoring plan, monitoring report, and project implementation of the Monitoring Plan to be complete and in adherence to the Climate Action

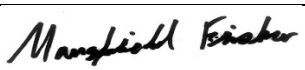
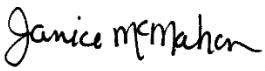
Reserve Soil Enrichment Protocol, Version 1.1, May 31, 2022, as documented in this verification report for the project entitled *Indigo U.S. Project No. 1* dated 26 March 2025. Aster Global concludes without any qualifications or limiting conditions that the *Indigo U.S. Project No. 1* project is without material discrepancy; the verification activities provide a reasonable level of assurance; the project meets the requirements of Climate Action Reserve. The project produces 630,705 total gross CRTs before the 14.5% buffer withholding applied to the total reversible emissions reductions generated (631,563). Total cumulative CRTs to be deposited for the reporting period (12 June 2018 to 31 December 2023) are 539,060, as 91,574 CRTs will be contributed to the buffer pool and 71 CRTs are to be accounted for due to avoidable reversals during the reporting period.

Vintage	Gross Quantity of Emission Reductions Generated	Quantity of Reversible Emissions Reductions Generated	Quantity of Avoidable Reversal Compensation Deducted	Quantity of Irreversible Emissions Reductions Generated	Quantity of Current Offset Credit Vintage to Buffer Pool	Quantity of Offset Credits to Be Deposited to Account
6/12/2018 – 12/31/2018	476	452	71	24	381	24
1/1/2019 – 12/31/2019	3,852	3,983	0	-131	3,852	0
1/1/2020 – 12/31/2020	14,554	14,389	0	165	14,389	165
1/1/2021 – 12/31/2021	42,526	43,093	0	-567	42,526	0
1/1/2022 – 12/31/2022	210,693	208,256	0	2,437	30,426	180,267
1/1/2023 – 12/31/2023	358,604	361,390	0	-2,786	0	358,604
Total	**630,705**	**631,563**	**71**	**-858**	**91,574**	**539,060**

8 VERIFICATION RESULTS / CONCLUSION

Aster Global confirms all verification activities including objectives, scope and criteria, level of assurance and the Monitoring Plan and Monitoring Report to be complete and in adherence to the Climate Action Reserve Verification Program Manual (Feb. 3, 2021), as documented in this report. Aster Global concludes without any qualifications or limiting conditions the *Indigo U.S. Project No. 1* Project Monitoring Plan, dated 17 March 2025 and Monitoring Report, dated 17 March 2025 meet the requirements of the Climate Action Reserve Soil Enrichment Protocol, Version 1.1.

Report Submitted to:	Indigo Carbon PBC Climate Action Reserve

Report Submitted by: Aster Global Lead Verifier Name and Signature:	 Matt Campbell Lead Verifier
Senior Internal Reviewer Name and Signature:	 Mansfield Fisher Senior Internal Reviewer
Aster Global Regional Technical Manager Name and Signature:	 Janice McMahon President
Date:	26 March 2025

MS/MC/ 21047.53 CAR1459 Indigo SEP RP4 Ver Report V2
CAR SP :PF03/26/2025F

APPENDIX A – Documents Received

Name	Date Received	Comments
SCS-Bulk Density (30 cm) Sampling-170124-185609.pdf	5/23/2024	
SCS-pH and Texture Composite (30 cm) Sampling-170124-185735.pdf	5/23/2024	
SCS-Soil Carbon (30 cm) Sampling-170124-185258.pdf	5/23/2024	
21047.53_Indigo_Ag_CAR1459_RP4_June_3_2024_Data_Package.zip	7/3/2024	Full Documentation Available Upon Request
21047.53_Indigo_Ag_CAR1459_RP4_June_3_2024_Supporting_Docs..zip	7/3/2024	
field_boundaries.geojson	7/3/2024	
field_boundaries.kml	7/3/2024	
fields_eligibility_and_results.csv	7/3/2024	
credits_by_field.csv	7/3/2024	
erroneous_credits_in_prior_issuances.csv	7/3/2024	
credits_issuance.csv	7/3/2024	
credits_by_year.csv	7/3/2024	
burning_events.csv	7/3/2024	
fossil_fuel_events.csv	7/3/2024	
n2o_manure_deposition.csv	7/3/2024	
inputs.csv	7/3/2024	
outputs.csv	7/3/2024	
default_equation_results_used.csv	7/3/2024	
inputs.csv	7/3/2024	
total.csv	7/3/2024	
direct_n2o_total_by_stratum.csv	7/3/2024	
in_n2o_validation_domain.csv	7/3/2024	
issuance_results_for_data_package.csv	7/3/2024	
draws_predictive_distribution_of_total_by_monte_carlo_id.csv	7/3/2024	
areal_average_by_point.csv	7/3/2024	
results_by_stratum_for_data_package.csv	7/3/2024	
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grower_azp3qr.zip	8/6/2024	Full Documentation Available Upon Request
grower_bo20O3.zip	8/6/2024	Full Documentation Available Upon Request
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grower_bqx482.zip	8/6/2024	Full Documentation Available Upon Request
grower_dG611L.zip	8/6/2024	Full Documentation Available Upon Request
grower_e73mk1.zip	8/6/2024	Full Documentation Available Upon Request

grower_e9rmyP.zip	8/6/2024	Full Documentation Available Upon Request
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eVO9NX_[redacted]_Half_Sect (2).jpg	8/21/2024
eVO9NX_field_cultivator (1).jpg	8/21/2024
eVO9NX_field_cultivator (2).jpg	8/21/2024
eVO9NX_field_cultivator (3).jpg	8/21/2024
eVO9NX_field_cultivator (4).jpg	8/21/2024
eVO9NX_field_cultivator (5).jpg	8/21/2024
eVO9NX_Home_Alfalfa (1).jpg	8/21/2024
eVO9NX_Home_Alfalfa (2).jpg	8/21/2024
eVO9NX_seeder (2).jpg	8/21/2024

eVO9NX_seeder.jpg	8/21/2024
eVO9NX_spreader (1).jpg	8/21/2024
eVO9NX_spreader (2).jpg	8/21/2024
eVO9NX_[redacted] Section West (1).jpg	8/21/2024
eVO9NX_[redacted]Section West (2).jpg	8/21/2024
eVO9NX_[redacted]_Section_East (2).jpg	8/21/2024
eVO9NX_[redacted]_Section_East (3).jpg	8/21/2024
eVO9NX_strip_till (1).jpg	8/21/2024
eVO9NX_strip_till (2).jpg	8/21/2024
eVO9NZ_manure_spreader.jpg	8/21/2024
eVo9NZ_VRT (1).jpg	8/21/2024
eVo9NZ_VRT (2).jpg	8/21/2024
IMG_2918.eVO9NX_[redacted] sec 26_FD_5FNSMvTakVzQ.jpg	8/21/2024
IMG_2919.eVO9NX_[redacted] sec 26_FD_5FNSMvTakVzQ.jpg	8/21/2024
IMG_2920.eVO9NX_[redacted] sec 22 SW_FD_4cJNrTbUKwe9.jpg	8/21/2024
IMG_2921.eVO9NX_[redacted] sec 22 SW_FD_4cJNrTbUKwe9.jpg	8/21/2024
IMG_2922.eVO9NX_[redacted] sec 22 SW_FD_4cJNrTbUKwe9.jpg	8/21/2024
IMG_2923.eVO9NX_[redacted] sec 22 NE_FD_6AJWazDknJkJ.jpg	8/21/2024
IMG_2924.eVO9NX_[redacted] sec 22 NE_FD_6AJWazDknJkJ.jpg	8/21/2024
IMG_2925.eVO9NX_[redacted] sec 22 NE_FD_6AJWazDknJkJ.jpg	8/21/2024
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eVOwLX_[redacted]_Whiting (2).jpeg	8/21/2024
eVOwLX_[redacted]_South (1).jpeg	8/21/2024
eVOwLX_[redacted]_South (2).jpeg	8/21/2024
eVOwLX_disc_(from evidence).jpg	8/21/2024
eVOwLX_disc_ripper.JPG	8/21/2024
eVOwLX_field_cultivator_(from evidence).jpg	8/21/2024
eVOwLX_[redacted] (1).jpeg	8/21/2024
eVOwLX_[redacted] (2).jpeg	8/21/2024
eVOwLX_high_speed_disc(from evidence).JPG	8/21/2024
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eVOwLX_[redacted](2).jpeg	8/21/2024
eVOwLX_[redacted] (3).jpeg	8/21/2024
eVOwLX_[redacted] (4).jpeg	8/21/2024
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eVOwLX_[redacted]_Gib's (2).jpeg	8/21/2024
eVOwLX_[redacted]_Gib's (3).jpeg	8/21/2024
eVOwLX_Storm_Lake_80 (1).jpeg	8/21/2024

eVOwLX_Storm_Lake_80 (2).jpeg	8/21/2024
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21047.53_RP4_Site Visit Itinerary_e9rn5Z_[redacted]_Revisit.docx	8/28/2024
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21047.53_RP4_Site Visit Itinerary_eZ6AyJ[redacted].docx	8/28/2024
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axkQAI_FD_6wwKe4qaN337 (2).jpeg	9/5/2024
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azkQAI_bed_roller_08-29_6899.jpeg	9/5/2024
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azkQAI_bedder (2).jpeg	9/5/2024
azkQAI_drill.jpeg	9/5/2024
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azkQAI_FD_3iGGiSyUHd7s (2).jpeg	9/5/2024
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azkQAI_FD_4oQ3PzzaQVUA (2).jpeg	9/5/2024
azkQAI_FD_4oQ3PzzaQVUA (3).jpeg	9/5/2024
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azkQAI_FD_dUUvfDvdNLVk (2).jpeg	9/5/2024
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azkQAI_FD_WhMYi4zuwe5H (2).jpeg	9/5/2024
azkQAI_Planter08-29_6886 (1).jpeg	9/5/2024
azkQAI_Planter08-29_6886 (2).jpeg	9/5/2024
azkQAI_Planter08-29_6886 (3).jpeg	9/5/2024
azkQAI_spreader.jpeg	9/5/2024
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eE9X8W_East(Wendland)_FD_4zTSiHdEziSK_096_2976.jpg	9/6/2024
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eE9X8W_FD_32AtGP5X9jLy_South (2).jpg	9/6/2024
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eE9X8W_Gills_East(Sook)_FD_3jmfsHLRxwKM_096_2970.jpg	9/6/2024
eE9X8W_Gills_East(Sook)_FD_3jmfsHLRxwKM_096_2971.jpg	9/6/2024
eE9X8W_North_LakeFD_nkwFKsncUu2N_09-6_2980.jpg	9/6/2024
eE9X8W_North_LakeFD_nkwFKsncUu2N_09-6_2981.jpg	9/6/2024
eE9X8W_Planter_(w_no-till cats)_096_2963.jpg	9/6/2024
eE9X8W_Planter_096_2961.jpg	9/6/2024
eE9X8W_Planter_096_2962.jpg	9/6/2024
eE9X8W_Planter_row_cleaners_096_2964.jpg	9/6/2024

eE9X8W_[redacted]_West(Sook)_FD_7MkUXZfsQV3f_096_2968.jpg	9/6/2024
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eE9X8W_seed_tag_096_2965.jpg	9/6/2024
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eE9X8W_Seeder_096_2959.jpg	9/6/2024
eE9X8W_South_East_Knob([redacted]_FD_Ps39b8r2FMn6_096_2978.jpg	9/6/2024
eE9X8W_South_East_Knob([redacted]_FD_Ps39b8r2FMn6_096_2979.jpg	9/6/2024
eE9X8W_StreamJet_096_2960.jpg	9/6/2024
eE9X8W_[redacted]_West_FD_7hbK4j8Yi9dq_096_2972.jpg	9/6/2024
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eE9X8W_West([redacted]_FD_3hLoNPC3yxyz_096_2967.jpg	9/6/2024
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21047.53_RP4_Site Visit Itinerary_dL92JA_[redacted]docx	9/16/2024
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dL91JA_fields_eligibility_and_results.xlsx	9/16/2024
dL92JA_Site_visit_Photos.zip	9/19/2024
21047.53_RP4_Site Visit Itinerary_aOYMpG_[redacted]docx	9/19/2024
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dl92JA_Big_Field_0917_3037.jpg	9/19/2024
dl92JA_Big_Field_0917_3038.jpg	9/19/2024
dl92JA_Bork_26_0917_3029.jpg	9/19/2024
dl92JA_Bork_26_0917_3030.jpg	9/19/2024
dl92JA_Bork_27_0917_3027.jpg	9/19/2024
dl92JA_Bork_27_0917_3028.jpg	9/19/2024
dl92JA_Cody_New_Place_0917_3009.jpg	9/19/2024
dl92JA_Cody_New_Place_0917_3010.jpg	9/19/2024
dl92JA_east_of_home_place_bean_field_0917_3005.jpg	9/19/2024
dl92JA_east_of_home_place_bean_field_0917_3006.jpg	9/19/2024
dl92JA_Greenwood_0917_3019.jpg	9/19/2024
dl92JA_Greenwood_0917_3020.jpg	9/19/2024
dl92JA_Kincaid_4NE_0917_3007.jpg	9/19/2024
dl92JA_Kincaid_4NE_0917_3008.jpg	9/19/2024
dl92JA_North_80_0917_3041.jpg	9/19/2024
dl92JA_North_80_0917_3042.jpg	9/19/2024

dl92JA_North_80_0917_3043.jpg	9/19/2024
dl92JA_North_80_0917_3044.jpg	9/19/2024
dl92JA_Penco_1_0917_2995.jpg	9/19/2024
dl92JA_Penco_1_0917_2996.jpg	9/19/2024
dl92JA_Penco_1_East_0917_3001.jpg	9/19/2024
dl92JA_Penco_1_East_0917_3002.jpg	9/19/2024
dl92JA_Penco_2A+B_0917_2993.jpg	9/19/2024
dl92JA_Penco_2A+B_0917_2994.jpg	9/19/2024
dl92JA_Penco_3_0917_3003.jpg	9/19/2024
dl92JA_Penco_3_0917_3004.jpg	9/19/2024
dl92JA_Penco_5B_0917_3013.jpg	9/19/2024
dl92JA_Penco_5B_0917_3014.jpg	9/19/2024
dl92JA_Section_10_0917_3023.jpg	9/19/2024
dl92JA_Section_10_0917_3024.jpg	9/19/2024
dl92JA_Section_2_0917_3021.jpg	9/19/2024
dl92JA_Section_2_0917_3022.jpg	9/19/2024
dl92JA_Section_34_0917_3025.jpg	9/19/2024
dl92JA_Section_34_0917_3026.jpg	9/19/2024
dl92JA_Seeder_0917_3015.jpg	9/19/2024
dl92JA_Seeder_0917_3016.jpg	9/19/2024
dl92JA_Seeder_0917_3017.jpg	9/19/2024
dl92JA_Seeder_0917_3018.jpg	9/19/2024
dl92JA_seeder_0917_3045.jpg	9/19/2024
dl92JA_seeder_0917_3046.jpg	9/19/2024
dl92JA_seeder_0917_3047.jpg	9/19/2024
dl92JA_South_of_[redacted]_0917_3011.jpg	9/19/2024
dl92JA_South_of_[redacted]_0917_3012.jpg	9/19/2024
dl92JA_[redacted]_east_0917_3031.jpg	9/19/2024
dl92JA_[redacted]_east_0917_3032.jpg	9/19/2024
dl92JA[redacted]_SW_0917_3035.jpg	9/19/2024
dl92JA_[redacted]_SW_0917_3036.jpg	9/19/2024
dl92JA_Strip_till_bar_0917_2997.jpg	9/19/2024
dl92JA_Strip_till_bar_0917_2998.jpg	9/19/2024
dl92JA_Strip_till_bar_0917_2999.jpg	9/19/2024
dl92JA_supposed to be [redacted] but possibly in the wrong spot (1).jpg	9/19/2024
dl92JA_supposed to be [redacted] but possibly in the wrong spot (2).jpg	9/19/2024
dl92JA_Surats_0917_3049.jpg	9/19/2024
dl92JA_Surats_0917_3050.jpg	9/19/2024
dl92JA_tine_harrow_0917_3048.jpg	9/19/2024
dl92JA_wheat_in_2017_0917_3039.jpg	9/19/2024

dl92JA_wheat_in_2017_0917_3040.jpg	9/19/2024	
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CORTEVA_GROWERS_IN_VERIFICATION.xlsx	10/3/2024	
grower_epY45m_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_ejRPDv_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_ejRkxW_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_e9rmN4_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_dJ65pv_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_dBBJv2_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_bkRVEY_supporting_evidence.zip	10/11/2024	Full Documentation Available Upon Request
grower_bo2PYk_supporting_evidence.zip	10/16/2024	Full Documentation Available Upon Request
bo20O3_Air_seeder_1018_6416.jpeg	10/18/2024	
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bo20O3_Cultivator_1018_6415.jpeg	10/18/2024	
bo20O3_FD_38XjAhaBJsC9_E_of_Tracks_1016_6456.jpeg	10/18/2024	
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bo20O3_FD_3tTU3yjZHPwB_[redacted]_1016_6437.jpeg	10/18/2024	
bo20O3_FD_3UDTvNJT5Gvu_Day_1016_6453.jpeg	10/18/2024	
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bo20O3_FD_53uCd4WuGMCP_Day_[redacted]_1016_6452.jpeg	10/18/2024
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bo20O3_FD_5NCnY3gJVbVB_[redacted]_1016_6444.jpeg	10/18/2024
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IMG_3222dJ65pv_FD_5vcqcs9NboBh_[redacted]_1016	10/18/2024
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CAR1459 Growers with declared reversals in RP4 CONFIDENTIAL.csv	3/18/2025	
CAR1459_RP4.zip		Full Documentation Available Upon Request