



**CAR1459-Indigo U.S. Project No. 1
Climate Action Reserve
Reserve Soil Enrichment Protocol
Verification Report**

28 June 2022

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1 EXECUTIVE SUMMARY

Aster Global Environmental Solutions, Inc., (Aster Global) was contracted by Indigo Carbon PBC, (Client and Project Developer, hereafter referred to as “Indigo” or “Project Developer”) to perform the Climate Action Reserve (Reserve) project verification of *CAR1459-Indigo U.S. Project No. 1* (Project). Our verification process closely followed the Reserve’s Soil Enrichment Protocol (SEP), Version 1.0¹; Climate Action Reserve Verification Program Manual: and ISO14064-3:2006.

Specifically, the project verification included the review of the requirements outlined in the Reserve’s Soil Enrichment Protocol Version 1.0. The assessment included the following items: greenhouse gas (GHG) project and baseline scenarios; physical infrastructure, activities, technologies and processes of the GHG project; GHG assessment boundary (sources, sinks and/or reservoirs); types of GHGs; and time periods covered. The geographic verification scope was defined by the project boundary, the carbon reservoir types, management and agricultural activities, soil/geochemical 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 *Indigo 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 V1.0, as documented in this report are complete. Aster Global concludes without any qualifications or limiting conditions that the *Indigo U.S. Project No. 1* Project Monitoring Plan, dated 11 May 2022, and Monitoring Report, dated 11 May 2022, 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 22,225 tCO₂ equivalents by the project during the reporting period (30 March 2018 to 31 December 2020).

¹ The verification activities were conducted under Version 1.0 of the Climate Action Reserve (CAR) Soil Enrichment Protocol (SEP). However, Version 1.1 was in development at that time (not publicly available), and the Project Developer was allowed by CAR to utilize the uncertainty deduction in Appendix D, equation 5.2a and the correct formula for farm manager selection in Chapter 8 of the newer version for the current project development, as these revisions to the SEP result in more accurate and robust reporting. Version 1.1 of the protocol is now publicly available.

2 INTRODUCTION

This verification report is prepared in accordance with the outlined requirements of the Climate Action Reserve (Reserve) Soil Enrichment Protocol (SEP) V1.0², 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 ISO14065:2013 for greenhouse gas validation and verification bodies, including ISO 14064-3:2006, ISO 14065:2013, 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 Project Developer

Project Developer:	Technical Consultant:
Indigo Carbon PBC 500 Rutherford Ave. Boston, Massachusetts 02129 Contact: Max DuBuisson mdubuisson@indigoag.com	N/A

2.2 Verification Team Contact Information, Including Roles and Responsibilities

Name	Role	Email	Phone Number
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² The verification activities were conducted under Version 1.0 of the Climate Action Reserve (CAR) Soil Enrichment Protocol (SEP). However, Version 1.1 was in development at that time (not publicly available), and the Project Developer was allowed by CAR to utilize the uncertainty deduction in Appendix D, equation 5.2a and the correct formula for farm manager selection in Chapter 8 of the newer version for the current project development, as these revisions to the SEP result in more accurate and robust reporting. Version 1.1 of the protocol is now publicly available.

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Sandesh Shrestha	Verification Team Member/Trainee	sshrestha@asterglobal.com	330-294-1242
Matthew Campbell	Verification Team Member/Trainee	mcampbell@asterglobal.com	330-294-1242

2.3 Project Description

Aster Global was contracted by Indigo to conduct the Reserve’s project verification of *Indigo U.S. Project No. 1*, which falls under the Climate Action Reserve Soil Enrichment Protocol (SEP) v1.0 (30 September 2020)³.

As described in the Monitoring Plan (MP) 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 CO₂, CH₄, and N₂O from grower operations on 100,371 acres 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

³ The verification activities were conducted under Version 1.0 of the Climate Action Reserve (CAR) Soil Enrichment Protocol (SEP). However, Version 1.1 was in development at that time (not publicly available), and the Project Developer was allowed by CAR to utilize the uncertainty deduction in Appendix D, equation 5.2a and the correct formula for farm manager selection in Chapter 8 of the newer version for the current project development, as these revisions to the SEP result in more accurate and robust reporting. Version 1.1 of the protocol is now publicly available.

- 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)].

Indigo U.S. Project No.1 is an aggregated project and includes multiple growers with multiple enrolled fields. The project includes 175 growers and a total of 1,184 fields across the U.S. (Arkansas, Illinois, Indiana, Kansas, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, and Tennessee) encompassing 100,371 total acres. Aster Global confirmed the location of fields in the identified locations through review of project geospatial files, satellite imagery, and spot-checking locations while on the site visit.

3 VERIFICATION DETAILS

3.1 Verification Objective

The verification objective included an assessment of compliance with the selected Climate Action Reserve Protocol (SEP, v1.0) and the items outlined in the scope section contributing to the likelihood that implementation of the planned GHG project will result in the GHG emission removal enhancements as stated by the Project Developer (ISO 14064-3:2006).

3.2 Verification Scope

The scope of a verification generally included the GHG project and baseline scenarios; physical infrastructure, activities, technologies and processes of the GHG project; GHG sources, sinks and/or reservoirs; types of GHGs; and time periods covered. The geographic verification scope is defined by the project boundary, which includes aggregated parcels (farms), the carbon reservoir types, management and agricultural activities, soil/geochemical 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 defined as follows for the GHG project:

Baseline Scenario	Standard agricultural management practices for the regions (i.e., tilled corn/soybean rotation with synthetic fertilizer)
Activities/Technologies/Processes	Switch to management activities covered under the Soil Enrichment Protocol
Sources/Sinks/Reservoirs	SSR1 – Soil Organic Carbon SSR2 – Soil Methanogenesis SSR3 – Fertilizer Use SSR4 – Use of Nitrogen Fixing Species SSR5 – Manure Deposition SSR6 – Enteric Fermentation SSR7 – Fossil Fuel Use SSR8 – Biomass Burning

GHG Type	CO ₂ , CH ₄ , N ₂ O
Time Period (start date, crediting period, verification/reporting period)	<p>Project State Date: 30 March 2018</p> <p>First Reporting Period: 30 March 2018 to 31 December 2020</p> <p>Crediting Period: 10 years (renewable up to two times)</p>
Project Boundary	<p>175 Field Managers</p> <p>1,184 fields throughout the United States (Arkansas, Illinois, Indiana, Kansas, Kentucky, Louisiana, Minnesota, Mississippi, Missouri, Nebraska, North Dakota, Ohio, Oklahoma, South Dakota, and Tennessee)</p> <p>A list of included farms and fields was provided prior to development of the verification and sampling plan and updated during the verification process.</p>

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 the:

- a. Climate Action Reserve Soil Enrichment Protocol, Version 1.0, September 2020
- b. Climate Action Reserve Soil Enrichment Protocol, Version 1.1 (pre-release)⁴
- c. Climate Action Reserve Verification Program Manual, February 2021
- d. Climate Action Reserve Offset Program Manual, March 2021
- e. SEP Additionality Tool v1.0a
- f. SEP Parameters v1.0a
- g. Requirements and Guidance for Model Calibration, Validation, Uncertainty, and Verification for Soil Enrichment Projects v1.1a (April 2022)
- h. CAR Written Guidance (listed in Supporting Document IndigoCarbon_US-1_2020_0067)

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 and Sampling Plan to determine if there are any errors, omissions, or misrepresentations (ISO 14064-3:2006). 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 14064-3:2006). Based on Reserve’s

⁴ Appendix D – Quantifying Uncertainty – and equation 5.2a were used from Version 1.1 of the protocol.

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 CO₂e) 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 CO₂e) 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 CO₂e) 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 less than 25,000 annually, the materiality threshold for this project was 5%.

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.”

Please note additional guidance can be obtained in the Verification Program Manual (update based on new 2021 version).

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 and ISO 14065, and Aster Global's Management System and Management System Manual.

4.1 Desktop Assessment

Desktop Review Items:

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.

Aster Global received and reviewed the submittals to the Reserve to assess conformance with the requirements of the Reserve’s SEP V1.0. Key factors that impacted the reported emissions reductions were identified, and a Verification and Sampling 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 V1.0)].
- 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.

Field Manager Selection:

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 is the square root of the total number of managers (215, before some sites were removed), for a total of 15 managers selected for desktop verification.

The field managers selected for desktop review are listed below:

Farmer ID Number	Review Type	State
3 h-NphUn	desktop	Illinois
6wzIxI28s	desktop	Iowa
8st4I4AJDm	desktop	Ohio
B1x6XiATiX	desktop	Kentucky
bdmSFpmvn	desktop	Ohio
BJ4zIn75V	desktop	Minnesota
FUeRPUZCg	desktop	Minnesota
HipDQVZVO	desktop	Illinois
HYsOEPtQf	desktop	South Dakota
Kj6JjxReB	desktop	Missouri
p0K9qXtoqB	desktop	Kansas
rk3r H 1N	desktop	Iowa
Sp3ufw-xH	desktop	Illinois
SYpMjjY92	desktop	Iowa
yQCtle0mc	desktop	Ohio

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

4.2 Site Visit

Prior to the field visit, the verification team conducted a desk review of project documents, which included the Monitoring Plan/Report, the Reserve listing/submittal documents, and supporting project documentation/reports. Aster Global found the documentation submitted by Indigo to be adequate to proceed with the site visit.

Following the initial desk review, Aster Global conducted an on-site assessment of the project area on October 27 – 29, 2021 and again on November 14 – 19, 2021 for a farm in Iowa. The site visits were used to review project records with a representative of Indigo, discuss the calculation of carbon pools and sinks, and visit random portions of the ownership for reconnaissance to ground-truth the assertions of the Monitoring Plan/Report and submitted data.

Farmers were selected for site visits via a risk-based approach. Farm fields were ranked by emissions reductions and those farms with the greatest reductions were chosen for a site visit. The number of field managers selected was $\frac{1}{2}$ the square root of the number of field managers in the project, based on the formula provided in section 8.4, for a total of 8 field managers.

Farmer ID Number	State	Review Type
S1q044sEV	Missouri	Site visit
Svlis2qq8	Illinois	Site visit
KnvPG17WX	Ohio	Site visit
lh4MHd-sw	Indiana	Site visit
HyXMNMwkV	Missouri	Site visit
l0etLA-m0	Indiana	Site visit

PhRMvIvLK	Iowa	Site visit
W7nIMNcIV	Indiana	Site visit

Field Visit Activities:

The following items were reviewed during onsite visits:

- Demonstration of the soil sampling SOP
- Visit several soil sample plots to observe and photograph a shallow profile
- Confirmation of project activities
- Interviews with field managers
- Review of farm records/record keeping system

Additionally, project boundaries were visited in several areas of the *Indigo U.S. Project No. 1* project area to compare to the Global Positioning System (GPS) files and maps provided. All areas visited conformed to the provided data.

4.3 Quantitative Review

Aster Global conducted an intensive review of all input data, parameters, formulas, connections, conversions, statistics and resulting uncertainties and output data to ensure consistency with the Reserve’s SEP V1.0. 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
16 September 2021	Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Beatriz Zavariz, (CAR), Janice McMahan (AG), Kevin Markham (AG), Richard Scharf (AG).	Overall Verification Opening Meeting <ul style="list-style-type: none"> - Agenda Items: review of Verification and Sampling Plan to ensure complete understanding of all aspects; review of any questions regarding Verification and Sampling Plan, and discussion of any revisions required; review of travel logistics associated with site visits; timeframes for project completion, including significant deadlines; and general feedback on process.
28 September 2021	Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Beatriz Zavariz, (CAR), Janice McMahan (AG), Richard Scharf (AG).	Field Verification Opening Meeting <ul style="list-style-type: none"> - review of site visit expectations - discussion of goals of the site visits - review schedule for the site visits
14 October 2021	Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker	Field Verification Meeting 2 <ul style="list-style-type: none"> - review of site visit timelines. - review of alternate scenarios.

	(Indigo), Beatriz Zavariz, (CAR), Janice McMahon (AG), Richard Scharf (AG).	- Confirm schedule.
27 October 2021	Attendees: McKenzie Walker (Indigo), grower PhRMvIvLK (Indigo-associated farmer) Richard Scharf (AG).	Farmer Interview 1 - Discussion of practice change - Discussion of record-keeping - Description of farm operation
27 October 2021	Attendees: McKenzie Walker (Indigo), Soil Tech Tobin Hoffman (Indigo), Richard Scharf (AG) Max DuBuisson (Indigo) and, Chloe Ney (CAR) attended remotely	Field demonstration of soil sampling SOP and associated discussions with Indigo’s soil tech.
15 November 2021	Attendees: McKenzie Walker (Indigo), grower HyXMNMwKv (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)	Farmer Interview 2 - Discussion of practice change - Discussion of record-keeping - Description of farm operation
15 November 2021	Attendees: McKenzie Walker (Indigo), grower S1q044sEV (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)	Farmer Interview 3 - Discussion of practice change - Discussion of record-keeping - Description of farm operation
16 November 2021	Attendees: McKenzie Walker (Indigo), grower 10etLA-m0 (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)	Farmer Interview 4 - Discussion of practice change - Discussion of record-keeping - Description of farm operation
17 November 2021	Attendees: McKenzie Walker (Indigo), grower lh4MHd-sw (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)	Farmer Interview 5 - Discussion of practice change - Discussion of record-keeping - Description of farm operation
17 November 2021	Attendees: McKenzie Walker (Indigo), grower SvIis2qq8 (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)	Farmer Interview 6 - Discussion of practice change - Discussion of record keeping - Description of farm operation
18 November 2021	Attendees: McKenzie Walker (Indigo), grower W7nIMNcIV (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)	Farmer Interview 7 - Discussion of practice change - Discussion of record keeping - Description of farm operation

<p>19 November 2021</p>	<p>Attendees: McKenzie Walker (Indigo), grower KnvPG17WX (Indigo-associated farmer), Todd Weitekamp (Indigo), Richard Scharf (AG)</p>	<p>Farmer Interview 8</p> <ul style="list-style-type: none"> - Discussion of practice change - Discussion of record keeping - Description of farm operation
<p>15 December 2021</p>	<p>Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Charlie Brummitt (Indigo), Matt Lowes (Indigo), Samuel Peters (Indigo), Tobin Hoffman (Indigo), Richard Scharf (AG), Matt Perkowski (AG), Matt Campbell (AG), Sandesh Shrestha (AG)</p>	<p>GIS and Quantification Walkthrough Meeting</p> <ul style="list-style-type: none"> - to discuss and have client demonstrate the field boundary creation and review process and the calculation process for credit generation.
<p>06 January 2022</p>	<p>Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Charlie Brummitt (Indigo), Jon Cusick (Indigo), Samuel Peters (Indigo), Richard Scharf (AG), Matt Perkowski (AG), Matt Campbell (AG), Sandesh Shrestha (AG)</p>	<p>Soil Organic Carbon, Default Equations, and Uncertainty Walkthrough Meeting</p> <ul style="list-style-type: none"> - to discuss and have client demonstrate the quantification of soil organic carbon, default equations, and the uncertainty deduction.
<p>07 January 2022</p>	<p>Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Charlie Brummitt (Indigo), Jon Cusick (Indigo), Samuel Peters (Indigo), Richard Scharf (AG), Matt Perkowski (AG), Matt Campbell (AG), Sandesh Shrestha (AG)</p>	<p>Remaining Uncertainty and Leakage Walkthrough Meeting</p> <ul style="list-style-type: none"> - to continue discussion and client demonstration of the quantification of the uncertainty deduction. To discuss and have client demonstrate the quantification of the leakage deduction.
<p>13 January 2022</p>	<p>Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Charlie Brummitt (Indigo), Same Peters (Indigo), Nell Campbell (Indigo), Melissa Motew (Indigo), Joanna Rogerson (Indigo), Elizabeth Baldo (Indigo), Aaron Goodman (Indigo), Chad Hawkins (Indigo), Andrew Jones (Indigo), Keith Ma (Indigo),</p>	<p>Data Pipeline Walkthrough Meeting</p> <ul style="list-style-type: none"> - to discuss and have client demonstrate the Quality Assurance/Quality Control (QA/QC) of data handling.

	Stacy Voccia (Indigo), Richard Scharf (AG), Matt Perkowski (AG), Matt Campbell (AG), Sandesh Shrestha (AG)	
05 April 2022	Attendees: Max DuBuisson (Indigo), Guy Pinjuv (Indigo), McKenzie Walker (Indigo), Richard Scharf (AG)	Round 1 finding clarifications.
20 May 2022	Max DuBuisson (Indigo) Nell Campbell (Indigo) Samantha Horvath (Indigo) Chloe Ney (CAR) Richard Scharf (AG) Janice McMahan (AG) Matthew Campbell (AG)	Overall Closing Meeting <ul style="list-style-type: none"> - 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). Indigo Notification.	08 July 2021
Reserve approval of NOVA/COI	29 July 2021
Opening meeting with Indigo	16 September 2021
Receipt of Signed Verification and Sampling Plan from Indigo	13 October 2021
Field Verification	27-29 October 2021 and 14-19 November 2021
Submission of Round 1 NCRs to Indigo	07 February 2022
Project Developer provided Aster Global with responses and updated materials	08 March 2022
Aster Global completed Round 2 review of Project Developer responses	03 April 2022
Project Developer provided Aster Global with responses and updated materials	06 April 2022
Aster Global completed Round 3 review of Project Developer responses and submitted Round 4 Findings via email.	09 May 2022
Project Developer provided Aster Global with responses and updated materials	11 May 2022
Aster Global completed Round 4 review of Project Developer responses	12 May 2022
Draft report and project information sent to Senior Independent Reviewer	13 May 2022
Draft verification report submitted to Indigo for review	19 May 2022
Closing Meeting with Indigo	20 May 2022
Aster Global uploaded final report and files to Reserve website	20 May 2022

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

5.1 Project Eligibility and CRT Issuance

5.1.1 Soil Enrichment Project Criteria

The Indigo U.S. Project No. 1 meets the criteria for a soil enrichment project identified in the SEP. The project utilized Indigo’s Carbon Program 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, 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 substantiated the identified criteria were met during the verification site visit of selected fields 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 Project provided relevant shape files and associated records confirming the Project meets the criteria. The verification team reviewed these records and concluded the project area requirements were met. Further, the verification team reviewed sample fields during the field visit and found no discrepancies with the reported records.

Additionally, 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 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 Ag 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 01 March 2022. In addition, Aster Global reviewed/confirmed the contracts between Indigo Ag (Project Owner) and participating growers explicitly convey title to the GHG reduction rights related to relevant fields.

Subsequently, Indigo Ag assigned all carbon rights from the project to Indigo Carbon PBC, in a document dated 28 June 2022. Ownership of carbon attributes, including any claim, characteristic, credit, benefit, emissions reduction, rights to claim any emissions reduction, tax credit or emissions reduction credit, offset, or allowance, or other tradable and transferable indicia, howsoever entitled, named, registered, created, measured, allocated, validated, hereafter recognized or

deemed of value (or both) by any person, representing any measurable and/or verifiable aspect, claim, characteristic or benefit identified, whether social or environmental, related to GHGs reductions through the use of environmentally beneficial agricultural practices.

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 project activities, including reduced tillage, reduced nitrogen applications, use of cover crops and other regenerative agricultural practices, are far more likely to benefit the local and regional environments through reduced water pollution, particulate matter in the air, reduced flooding, sediment and an improvement in soil health.

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 verification team confirmed the field had the earliest start date using records compiled by the Project Developer.

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

As a new project in its first verification, all fields are 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 has demonstrated it meets the performance standard test by showing 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 CO₂, CH₄, and/or N₂O emissions from agricultural activities.

Project activities on fields of selected growers were checked against the most current additionality tool (v.1a). In the verifier's review, only one field was found to be using a project activity not considered additional in that county. Analysis by the Project Developer determined the activity

(no till) should be applicable. This analysis was reviewed and accepted by The Reserve according to an email, dated 05 October 2021, accepting the county level common practice assessment that was provided to the verifiers in Indigo document 026c.

Project activities that were not included in The Reserve’s additionality tool were analyzed to determine if they are common practice in the location of the field, according to procedures detailed in Indigo documents 0018, 0024a and b, 0026a through 0026d. The analysis was reasonable, well documented, and a resulting negative list was accepted by the Reserve.

Legal Requirement Test:

Indigo Ag signed the Attestation of Voluntary Implementation (01 March 2022), which affirmed *Indigo U.S. Project No. 1* was established and implemented voluntarily and continues to operate as such. Further, the verification team reviewed a relevant list of laws and confirms no laws exist 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 will ensure the project passes the legal requirement test at all times.

The verification team confirms a schedule of activities for data collection in the baseline scenario has been provided by the Project Developer and will be collected in accordance with the Reserve’s guidance from Section 6.1 of the SEP.

5.1.9 Requirements for Permanence

This requirement states that GHGs must be permanently reduced or removed from the atmosphere to be credited as carbon offsets. For Soil Enrichment Projects, this requirement is 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 **NOT YET** 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 Project Owner has received written guidance from the Reserve that the PIA does not need to be signed until this verification report has been submitted. The verification team will ensure the PIA is appropriately signed prior to registration of credits.
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 Ag signed the Attestation of Regulatory Compliance (01 March 2022), thereby affirming the project's compliance status throughout the project reporting period. The MP states that the Project Owner will disclose in writing to the verifiers any and all instances of legal violations. During this reporting period, the verification team was not informed of any legal violations.

During the site reconnaissance and desk review verification activities, Aster Global sought to confirm that the Project is in compliance with all laws related to the scope of the Soil Enrichment project under the Reserve's SEP.

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 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.

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.

As no livestock grazing occurred during this verification period, two SSRs (manure and urine deposition and enteric fermentation) were excluded from the GHG Assessment Boundary.

Both published literature and three expert testimonials provided by the project developer support the conclusion that CH₄ 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 CH₄ emissions from upland soils are negligible, at worst, and upland soils are known to serve as sinks, not sources of CH₄. The verifiers found no wetland soils were mapped in the fields chosen for review. In addition, several papers supporting these experts regarding CH₄ emissions, or the lack of them, from upland soils were provided, which are listed in the document *IndigoCarbon_US-1_2020_0010 – De minimis assessments.pdf*. 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 verifiers therefore agree that project soils are not a source of methane.

The verification team also reviewed the calculations and justifications provided for fossil fuel usage to be considered de minimis. The fuel cost for a given practice change was sourced from data compiled by the Iowa State University Extension. These fuel usage costs and practice changes from submitted fields were used to calculate the emissions from fossil fuel use across the entire grower population. The verification team reviewed the analysis and confirmed that fuel usage decreased by 0.00137 tons CO₂e/acre/year. The exclusion of these SSRs as de minimis is appropriate. Aboveground/belowground biomass, dead wood, litter, and wood products were appropriately excluded from the GHG Assessment Boundary, as allowed by the SEP.

The final SSRs included in the GHG Assessment Boundary for this reporting period include soil organic carbon, fertilizer use, use of nitrogen fixing species, and biomass burning.

5.2.2 Aggregation of Baseline Emissions

The verification team confirmed, through examination of selected fields, that the baseline scenarios for each field 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. The verification team substantiated that the modeling of the baseline was conducted appropriately in line with Section 3.4.1.4 of the SEP.

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 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). As the project is undergoing its first verification, the verification team substantiated that the initial SOC measurements used in calculation of project emission reductions are less than 5 years old and, thus, valid. The Project Developer appropriately utilized SEP default equations and emission factors for calculations of non-reversible emissions reductions in both the baseline and project scenarios. As noted in Section 5.2.1 of this report, manure deposition and enteric fermentation were determined to be not applicable based on project activities implemented during this verification and soil methanogenesis and fossil fuel use were determined to be de-minimis. As such, no verification activities were conducted on the GHG and GHG sources pertaining to these SSRs.

The Project Developer utilized Python scripts in calculation of several aspects pertaining to overall project emissions reductions including SOC (reversible emission reductions), default equations (non-reversible emission reductions), 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. The monitoring plan calls for updated SOC measurements at least once every five years.

SEP equations were used to quantify the results of reversible and non-reversible emission reductions, leakage, and uncertainty calculations into total emissions reductions (22,225 tCO₂ equivalents).

5.2.4 Uncertainty Deduction

With documented approval from the Reserve, the Project Developer calculated the uncertainty deduction using equations from an updated version of the SEP (v1.1). While this document is not publicly available, the verification team was provided a draft copy of SEP v1.1 for its review of uncertainty. Utilizing the updated Equation 5.1 and Appendix D of this document, relevant data provided, and with additional clarification from the Project Developer, the verification team independently calculated and confirmed the uncertainty deduction (37.64%) 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 5.24 of this report).

As the Project is applying tonne-tonne accounting, the Project Developer appropriately utilizes Equation 5.2a of the SEP in calculation of reversible emission reductions. As noted in Section 5.2.4 of this report, the verification team was provided a draft copy of SEP v1.1, which contains an update to Equation 5.2a. Using the updated Equation 5.2a of SEP v1.1, the verification team

independently calculated and confirmed that reversible emissions reductions were appropriately quantified for this reporting period (22,694 tCO₂ 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 ($Risk_{rev,tp}$). 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 $Risk_{rev,tp}$ 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 $Risk_{rev,tp}$ value, the verification team confirmed that the buffer pool contribution for this reporting period (3,291 tCO₂ equivalents) was appropriately quantified and reported.

5.2.7 Reversals

As this is the first verification, the project has not been issued CRTs and thus reversals are not possible.

5.2.8 Non-Reversible Emissions Reductions

As noted in Section 5.2.7 of this report, no reversals occurred during the reporting period. As noted in Section 5.2.1 of this report, manure and urine deposition and enteric fermentation were not included as SSRs as project activities did not include livestock grazing. As such, the calculation of Average Grazing Days and application of Equations 5.11 and 5.13 of the SEP were not applicable during this reporting period. As noted in Section 5.2.1 of this report, the verification team determined fossil fuel use can be appropriately excluded as de minimis.

The Project Developer opted to utilize default equations identified in the SEP in quantification of non-reversible emission reductions for fertilizer use, use of nitrogen fixing species, and biomass burning. 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 reversible emissions were appropriately quantified.

The verification team was provided with the raw data for events pertaining to non-reversible emissions reductions events for all fields and the associated “outputs” of the Project Developer’s running of the script. As the verification team was unable to access the project’s code, the Project Developer provided the verification team with Jupyter notebooks that demonstrated the aggregation of emission reductions from fertilizer use and nitrogen fixing species from the field level to the stratum level. These notebooks provided specific non-reversible emissions reductions for several individual fields. The verification team applied the relevant SEP equations for calculation of non-reversible emissions reductions to each individual field and was able to independently calculate and confirm the field-specific non-reversible emissions reductions identified in the Jupyter notebook.

The verification team reviewed the aggregation of non-reversible emissions reductions from field to the stratum level demonstrated in the Jupyter notebook and confirmed the aggregation process was appropriate. Note that the Jupyter scripts only provided outputs for one of the four strata involved in the project. However, the verification team is reasonably assured, based on the confirmed field-level non-reversible emissions reductions and the demonstrations provided in the Jupyter notebooks, that non-reversible emissions reductions from fertilizer use and nitrogen fixing species were appropriately quantified for all strata. The verification team independently calculated and confirmed that emissions from biomass burning were appropriately quantified using the relevant SEP equations. Utilizing the described verification activities, the verification team substantiated that the non-reversible emissions reductions for included SSRs were appropriately quantified for this reporting period (-469 tCO₂ equivalents).

5.2.9 Leakage

While livestock grazing did not occur in the project area during this reporting period, leakage with respect to livestock was assessed by the Project Developer in Section 5.1.1 of the MP, in the instance that grazing activities are included in future reporting periods. The verification team reviewed the methods proposed to be used should grazing activities occur in future reporting periods and determined them to be appropriate and in line with the SEP.

Leakage from yield reduction of cash crops is assessed in Section 5.2.2 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 spot checked several regional APHs used in the quantification of yield ratios and determined they were appropriately sourced and reported. The quantification approach for leakage was explained to the verification team during a quantification walkthrough call with the Project Developer. 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 (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 the requirements found in table 6.2 and common standards of soil science. One of the Project Developer's soil technicians demonstrated the soil sampling SOP for bulk density and organic carbon content for the soil scientist on the verification team. The technician demonstrated the sampling procedures without a flaw and was knowledgeable about storage and shipping requirements.

Stratification was based on the time the samples were collected. While stratification was performed in an unusual manner, the list of soil properties and other parameters suggested for use in stratifying the project area are not required.

Samples were handled as directed in 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.

5.2.11 Biogeochemical Modeling

The biogeochemical model (DayCent-CR) was calibrated and validated by Soil Metrics LLC and Indigo Carbon PBC. This was substantiated to have been properly conducted through review and approval of the model validation report by CAR-approved 3rd party expert reviewers Dr. Brian McConkey of Viresco Solutions and Dr. Michael Dietze of Boston University, and the sensitivity analysis, provided separately in supporting document 0072. 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 possess 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 11 May 2022) 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 and analysis, self-reporting applications for growers and local/regional staff in monitoring operations. A visit to the Project Developer's headquarters indicated sufficient capacity to conduct remote sensing operations. 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.

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 appear to be able to catch errors.

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

Records from selected growers were supplied to the verifiers by request. These were found to be complete and are retained by the project developer.

No animal operations are currently part of the project.

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 11 May 2022 and Monitoring Report, dated 11 May 2022 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 v1.0 and uncertainty calculations provided in the draft version of 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 22,225 tCO₂ equivalents by the project during the verification period/reporting period (30 March 2018 to 31 December 2020).

7 VERIFICATION STATEMENT

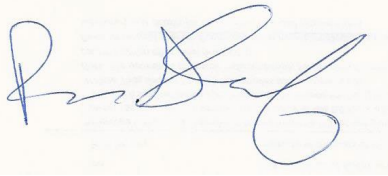

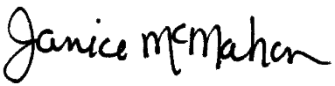
This verification statement confirms that Aster Global, Inc., has evaluated the *Indigo U.S. Project No. 1*, its Monitoring Plan, dated 11 May 2022, and Monitoring Report, dated 11 May 2022 developed by Indigo AG (former Project Developer, former Project Owner, now developer/owner is Indigo Carbon PBC), according to the criteria outlined by the Climate Action Reserve, and that this verification statement is consistent with ISO 14064-3:2006 and ISO 14065:2013. The dates of the period evaluated for this verification are (30 March 2018 to 31 December 2020).

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 1.0, September 30, 2020, as documented in this verification report for the project entitled *Indigo U.S. Project No. 1* dated 11 May 2022. 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 22,225 total gross CRTs before the 14.5% buffer withholding applied to the total reversible emissions reductions generated (22,694). Total cumulative CRTs for the reporting period 30 March 2018 to 31 December 2020 are 18,934 as 3,291 CRTs will be contributed to the buffer pool.

Vintage	Gross Quantity of Emission Reductions Generated	Quantity of Reversible Emissions Reductions Generated	Quantity of Current Offset Credit Vintage to Buffer Pool ⁵	Quantity of Offset Credits to Be Deposited to Account ⁶
2018	2,615	2,480	360	2,255
2019	10,664	10,602	1,537	9,127
2020	8,946	9,612	1,394	7,552

8 VERIFICATION RESULTS / CONCLUSION

Aster Global confirms all verification activities including objectives, scope and criteria, level of assurance and the PDD to be complete and in adherence to the Climate Action Reserve Project Protocol, Version 3.2, 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 11 May 2022 and Monitoring Report, dated 11 May 2022 meet the requirements of the Climate Action Reserve Soil Enrichment Protocol, Version 1.0.

Report Submitted to:	Indigo Carbon PBC Climate Action Reserve
Report Submitted by: Aster Global Lead Verifier Name and Signature:	 Richard Scharf Lead Verifier
Senior Internal Reviewer Name and Signature:	 Shawn McMahon Senior Internal Reviewer
Aster Global Regional Technical Manager Name and Signature:	 Janice McMahon President
Date:	28 June 2022

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CAR SP :PF 6/28/2022F

⁵ Contributions to the buffer pool calculated by applying the 14.5% buffer withholding to the reversible emissions reductions generated for each vintage.

⁶ Quantity of offset credits to be deposited to account calculated by subtracting the buffer pool contributions from the gross quantity of emission reductions generated for each vintage.

APPENDIX A – Documents Received/Reviewed

During the project verification, Aster Global received and reviewed the following documents provided by Indigo Ag and the Reserve.

Document Name:	Date Received:	Comments
CAR1459RP1_data_submission_files_27aug2021.zip	8/30/2021	10,270 folders, 17,016 files. Full file available upon request.
CAR1459RP1_project_field_summary_27aug2021.csv	8/30/2021	
CAR1459RP1_quantification_estimates_27aug2021.csv	8/30/2021	
CAR1459RP1_project_field_boundaries_27aug2021.geojson	8/30/2021	
CAR1459RP1_project_field_boundaries_27aug2021.kml	8/30/2021	
CAR1459RP1_project_field_boundaries_with_centroids_27aug2021.geojson	8/30/2021	
CAR1459RP1_project_field_boundaries_with_centroids_27aug2021.kml	8/30/2021	
CAR1459RP1_project_maps_27aug2021.png	8/30/2021	
CAR1459_Monitoring_Plan_v1.0.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0001_FINAL - Soil Carbon (30 cm) Sampling.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0002_FINAL - Bulk Density (30 cm) Sampling.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0003_FINAL - pH and Texture Composite (30 cm) Sampling.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0004_FINAL - Field Mapping and Navigation.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0005_FINAL - Field equipment sanitation procedures.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0006_FINAL - Sample Shipment.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0007_FINAL - Soil Sampling Team Qualifications.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0009_FINAL - Grower Contracts.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0009a_FINAL.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0009b_FINAL.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0009c_FINAL.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0009d_FINAL.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0012_FINAL - voluntary implementation form.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0013_FINAL - regulatory compliance form.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0015_FINAL - Lab soil analysis procedures.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0016_FINAL - Cultivation cycle and crop growing seasons definition.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0018_FINAL - Additional management practice assessment.pdf	8/30/2021	

IndigoCarbon_US-1_2020_0024a_FINAL - How additional management practices were defined.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0024b_FINAL - Additional practices literature and model review_.xlsx	8/30/2021	
IndigoCarbon_US-1_2020_0026a_FINAL - Constructing the common practice assessment Negative List for Additionality.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0026b_FINAL - County-level tillage rotation assessment report.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0026b_FINAL - County-level tillage rotation assessment.xlsx	8/30/2021	
IndigoCarbon_US-1_2020_0026c_FINAL - Negative List.xlsx	8/30/2021	
IndigoCarbon_US-1_2020_0026d_FINAL - CAR approval of county-level tillage rotation assessment.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0027_FINAL - attestation of title form.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0029_FINAL - Grower Survey Questions.xlsx	8/30/2021	
IndigoCarbon_US-1_2020_0031_FINAL - Gapfilling Procedures.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0032_FINAL - Grower Data QAQC.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0034_FINAL - Boundary review workflow and SOP.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0055_FINAL - Remote Sensing Model Documentation.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0059_FINAL - CAR SDG Reporting Tool.xlsx	8/30/2021	
IndigoCarbon_US-1_2020_0060_FINAL - Process to screen soil sampling datasets.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0067_FINAL - CAR Written Guidance.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0068_FINAL - Pre-stratification.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0069_FINAL - Data sources for data review.pdf	8/30/2021	
IndigoCarbon_US-1_2020_0072_FINAL - Model Sensitivity.pdf	8/30/2021	
CAR1459RP1_data_submission_files_20sept2021.zip	9/21/2021	10,198 folders, 16,944 files. Full file available upon request.
CAR1459RP1_project_field_summary_20sept2021.csv	9/21/2021	
CAR1459RP1_quantification_estimates_20sept2021.csv	9/21/2021	
CAR1459RP1_project_field_boundaries_20sept2021.geojson	9/21/2021	
CAR1459RP1_project_field_boundaries_20sept2021.kml	9/21/2021	
CAR1459RP1_project_field_boundaries_with_centroids_20sept2021.geojson	9/21/2021	
CAR1459RP1_project_field_boundaries_with_centroids_20sept2021.kml	9/21/2021	
CAR1459RP1_project_maps_20sept2021.png	9/21/2021	
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IndigoCarbon_US-1_2020_0068_FINAL - Pre-stratification.pdf	9/21/2021	
21047_IndigoAgProj1_Reserve_SEPvsp_FINALv1 (1).pdf	10/13/2021	
CAR1459_RP1_data_submission_package_v1.2(24nov2021).zip	11/24/2021	-7545 folders, 18,142 files.- CAR1459_RP1_202111231 82409-final: 7545 folders, 18,142 files. - _MACOSX: 7546 folders, 25,688 files. Full file available upon request.
CAR1459_Monitoring_Plan_v1.2(24nov2021).pdf	11/24/2021	
CAR1459_Monitoring_Report_v1.0(24nov2021).pdf	11/24/2021	
IndigoCarbo_US-1_2020_0063_FINAL - Details on addressing incomplete data.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0010_FINAL – De minimis assessments.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0030_FINAL - Model input mapping.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0032_FINAL - Grower Data QAQC.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0046 - Soil Metrics Type 1 Validation Report.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0048_FINAL - Logic used to construct baseline threads.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0049_FINAL Model provider documentation.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0054_FINAL - Imputation of bulk density, soil pH, and texture measurements.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0065_FINAL – Model output post-processing.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0066_FINAL – Project Data Flow Diagram.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0067_FINAL - CAR Written Guidance.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0068_FINAL - Details on the pre-strata.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0070_FINAL - Running the Model.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0071_FINAL - APH Method for Leakage Calculation.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0073_FINAL - Model preparation.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0074_FINAL – Default Equation input mapping.pdf	11/24/2021	
IndigoCarbon_US-1_2020_0075_FINAL - Model Output Screening QC and Gap-filling Assessment.pdf	11/24/2021	
IndigoCarbon_US1-1_2020_0062_FINAL - Addressing incomplete soil sample data.pdf	11/24/2021	
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IndigoCarbon_US-1_2020_0002_FINAL - Bulk Density (30 cm) Sampling.pdf	11/24/2021	

IndigoCarbon_US-1_2020_0003_FINAL - pH and Texture Composite (30 cm) Sampling.pdf	11/24/2021
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IndigoCarbon_US-1_2020_0006_FINAL - Sample Shipment.pdf	11/24/2021
IndigoCarbon_US-1_2020_0007_FINAL - Soil Sampling Team Qualifications.pdf	11/24/2021
IndigoCarbon_US-1_2020_0009_FINAL - Grower Contracts.pdf	11/24/2021
IndigoCarbon_US-1_2020_0009a_FINAL.pdf	11/24/2021
IndigoCarbon_US-1_2020_0009b_FINAL.pdf	11/24/2021
IndigoCarbon_US-1_2020_0009c_FINAL.pdf	11/24/2021
IndigoCarbon_US-1_2020_0009d_FINAL.pdf	11/24/2021
IndigoCarbon_US-1_2020_0015_FINAL - Lab soil analysis procedures.pdf	11/24/2021
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IndigoCarbon_US-1_2020_0024a_FINAL - How additional management practices were defined.pdf	11/24/2021
IndigoCarbon_US-1_2020_0024b_FINAL - Additional practices literature and model review_.xlsx	11/24/2021
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IndigoCarbon_US-1_2020_0034_FINAL - Boundary review workflow and SOP.pdf	11/24/2021
IndigoCarbon_US-1_2020_0055_FINAL - Remote Sensing Model Documentation.pdf	11/24/2021
IndigoCarbon_US-1_2020_0059_FINAL - CAR SDG Reporting Tool.xlsx	11/24/2021

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IndigoCarbon_US-1_2020_0069_FINAL - Data sources for data review.pdf	11/24/2021
IndigoCarbon_US-1_2020_0072_FINAL - Model Sensitivity.pdf	11/24/2021
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IndigoCarbon_US-1_2020_0009c_FINAL.pdf	12/3/2021
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IndigoCarbon_US-1_2020_0055_FINAL - Remote Sensing Model Documentation.pdf	12/3/2021
IndigoCarbon_US-1_2020_0059_FINAL - CAR SDG Reporting Tool.xlsx	12/3/2021
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21047.00 Boundary & Quantification Walkthrough Video.mp4	12/17/2021	
Boundary & Quant Walkthrough (1459_RP1).pdf	12/17/2021	
21047.00 Leakage and remaining uncertainty walkthrough-Jan7.mp4	1/7/2022	
21047.00 SOC, default equations, and uncertainty walkthrough-Jan6.mp4	1/7/2022	
Evidence request for selected fields (Jan 13 request).zip	1/14/2022	File expanded and included below.
Evidence summary for selected fields (Jan 13 request).csv	1/14/2022	
Data pipeline verification walkthrough - Part 1.mp4	1/14/2022	
Data pipeline verification walkthrough - Part 2.mp4	1/14/2022	
CAR guidance approval email (Jan 13 request).eml	1/14/2022	
Carbon UI test account information (Jan 13 request).docx	1/14/2022	
Extrapolation raw data output (Jan 13 request).csv	1/14/2022	
New video files for QAQC walkthrough (Jan 13 additional request).zip	1/14/2022	File expanded and included below.
3n6lGA5kSOU.json	1/14/2022	
PmqUsv5eRcA.json	1/14/2022	
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._2_qaqc_top_level.mov	1/14/2022	
._3_1_results_UDP.mov	1/14/2022	
._3_2_results_UDP.mov	1/14/2022	
._4_gapfilling.mov	1/14/2022	
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2_qaqc_top_level.mov	1/14/2022	
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3_2_results_UDP.mov	1/14/2022	
4_gapfilling.mov	1/14/2022	
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exhibit_hCs-Rs7oRKA.jpeg	1/14/2022
exhibit_PqN4EmTEuSo.jpeg	1/14/2022
exhibit_wvph6IMD158.jpeg	1/14/2022
Soil Enrichment Protocol V_next_v04.docx	2/8/2022
21047.00_IndigoAg_CAR1459_SEP_Round1findings_IndigoRespo nse.xlsx	3/8/2022
CAR1459_Monitoring_Report_v2.0 (Round 1).pdf	3/8/2022
Agronomic Events for Field NCAGfgOrCd8 (Round 1).png	3/8/2022
car_registry_field_list_20sept2021.xlsx	3/8/2022
Grower_ownerships_files_ROUND1.xlsx	3/8/2022
Baselines_pt_1_threads.mp4	3/8/2022
Baselines_pt_2_modeling.mp4	3/8/2022
Baselines_pt_3_postprocess.mp4	3/8/2022
SEP Clarifications for 1459_RP1 Verification.eml	3/8/2022
SEP v1.1 Clarification.eml	3/8/2022
2020-11-10 Carbon contract - Michael and Ellen Long - Amendment 1.pdf	3/8/2022

2020-12-21 Carbon contract - Seibert Bros Inc. - Amendment 5.pdf	3/8/2022	
2021-01-02 Carbon contract - Lynn Fahrmeier - Amendment 3.pdf	3/8/2022	
2021-01-03 Carbon contract - Stuart Ness - Amendment 3.pdf	3/8/2022	
2021-01-05 Carbon contract - SHEIPLINE PARTNERS - Amendment 3.pdf	3/8/2022	
2021-01-05 Carbon contract - Tucker Farms Group, LLC - Amendment 4.pdf	3/8/2022	
2021-01-13 Carbon contract - George Weidner - Amendment 3.pdf	3/8/2022	
2021-01-16 Carbon contract - Ronald L. Laubacher - Amendment 5.pdf	3/8/2022	
2021-01-20 Carbon contract - Chris Von Holten - Amendment 7.pdf	3/8/2022	
2021-01-20 Carbon contract - Verhoff Farms Inc. - Amendment 9.pdf	3/8/2022	
2021-01-21 Carbon contract - Brent Kuiken - Amendment 7 (1).pdf	3/8/2022	
2021-01-21 Carbon contract - Brent Kuiken - Amendment 7.pdf	3/8/2022	
2021-02-01 Carbon contract - James H Meyer - Amendment 5.pdf	3/8/2022	
2021-02-01 Carbon contract - Jenkins Farms Inc - Amendment 3.pdf	3/8/2022	
2021-02-10 Carbon contract - Tim Leman - Amendment 4.pdf	3/8/2022	
2021-02-25 Carbon contract - Allen Sage - Amendment 6.pdf	3/8/2022	
2021-03-03 Carbon contract - Clint Orr - Amendment 6.pdf	3/8/2022	
2021-03-25 Carbon contract - John Dassow - Amendment 4 (1).pdf	3/8/2022	
2021-03-26 Carbon contract - Steve Kressin - Amendment 5.pdf	3/8/2022	
2021-06-28 Carbon contract - Cada Row Crop Farms Inc - Amendment 7.pdf	3/8/2022	
2021-06-29 Carbon contract - Richard Clifton - Amendment 10.pdf	3/8/2022	
2021-07-02 Carbon contract - Shryock Bros. Inc. - Amendment 14.pdf	3/8/2022	
2022-01-14 Carbon contract - Austin Hunt - Amendment 5.pdf	3/8/2022	
2022-02-17 Carbon contract - Woll Family Farms - Amendment 6.pdf	3/8/2022	
default_equation_verifier_findings.ipynb	3/8/2022	
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fertilizer_verification.ipynb	3/8/2022	
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CAR1459_RP1_final_results (Round 1).zip	3/8/2022	File expanded and included below.
field_boundary_acreage_at_randomization.csv	3/8/2022	
field_selection_id.csv	3/8/2022	

Evidence request for selected fields (Round 1)).zip	3/8/2022	File expanded and included below.
QAQC raw data output for selected fields (Round 1).zip	3/8/2022	File expanded and included below.
evidence_summary.csv	3/8/2022	
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exhibit_7UmDL6-Bz_w.pdf	3/8/2022	
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._post_gapfill_qaqc_event-2.csv	3/8/2022	

._post_gapfill_qaqc_field.csv	3/8/2022
._post_gapfill_qaqc_field-2.csv	3/8/2022
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gapfill_fill.csv	3/8/2022
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._default_emissions	3/8/2022
._soc_unadjusted_analysis	3/8/2022
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._stratum	3/8/2022
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._issuance	3/8/2022
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._point	3/8/2022
._stratum	3/8/2022
._stratum_and_monte_carlo	3/8/2022
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credits_by_field.csv	3/8/2022
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.DS_Store	3/8/2022
credits_issuance.csv	3/8/2022
credits_issuance.csv.gz	3/8/2022
credits_by_year.csv	3/8/2022
credits_by_year.csv.gz	3/8/2022
inputs.csv	3/8/2022
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outputs.csv	3/8/2022
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.DS_Store	3/8/2022
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soc_areal_average_by_point.csv.gz	3/8/2022

soc_by_stratum.csv	3/8/2022
soc_by_stratum.csv.gz	3/8/2022
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CAR1459_Monitoring_Plan_v2.0 (Round 1).pdf	3/8/2022
Indigo Carbon_US-1_2020_0012_FINAL (Round 1) - Attestation of voluntary implementation form.pdf	3/8/2022
Indigo Carbon_US-1_2020_0013_FINAL (Round 1) - Attestation of regulatory compliance form.pdf	3/8/2022
Indigo Carbon_US-1_2020_0027_FINAL (Round 1) - Attestation of Title form.pdf	3/8/2022
IndigoCarbo_US-1_2020_0063_FINAL (Round 1) - Details on addressing incomplete data.pdf	3/8/2022
IndigoCarbon_US-1_2020_0010_FINAL (Round 1) – De minimis assessments.pdf	3/8/2022
IndigoCarbon_US-1_2020_0016_FINAL (Round 1) - Cultivation cycle and crop growing seasons definition.pdf	3/8/2022
IndigoCarbon_US-1_2020_0028_FINAL (Round 1) – Project Submittal form.pdf	3/8/2022
IndigoCarbon_US-1_2020_0030_FINAL (Round 1) - Model input mapping.pdf	3/8/2022
IndigoCarbon_US-1_2020_0073_FINAL (Round 1) - Model preparation.pdf	3/8/2022
IndigoCarbon_US-1_2020_0075_FINAL (Round 1) - Model Output Screening QC and Gap-filling Assessment.pdf	3/8/2022
CAR guidance approval email - PDF version (Jan 13 request & Round 2).png	4/6/2022
CAR guidance approval email (Jan 13 request & Round 2).eml	4/6/2022
RP1_R2 SOC & Uncertainty Calculation Review.pdf	4/6/2022
CAR1459_Monitoring_Plan_v2.1 (Round 2).pdf	4/6/2022
IndigoCarbon_US-1_2020_0010_FINAL (Round 2) – De minimis assessments.pdf	4/6/2022
IndigoCarbon_US-1_2020_0015_FINAL (Round 2) - Lab soil analysis procedures.pdf	4/6/2022
IndigoCarbon_US-1_2020_0049_FINAL (Round 2) - Model Provider Documentation.pdf	4/6/2022
21047.00_IndigoAg_CAR1459_SEP_Round3_Findings_Indigo_Response.xlsx	5/11/2022
CAR1459_Monitoring_Plan_v3.0 (Round 3).pdf.pdf	5/11/2022
CAR1459_Monitoring_Report_v3.0 (Round 3).pdf	5/11/2022
Fields_and_events_with_burning_RP1 (Round 3 Findings - May 11).csv	5/11/2022
21047.00_IndigoAg_CAR1459_SEP_Round3_Findings_Indigo_Response.xlsx	5/12/2022
CAR1459_Monitoring_Plan_v3.0 (Round 3).pdf.pdf	5/12/2022

CAR1459_Monitoring_Report_v3.0 (Round 3).pdf	5/12/2022
Fields_and_events_with_burning_RP1 (Round 3 Findings - May 11).csv	5/12/2022
fossil_fuel_de_minimis_matrix.csv	6/24/2022
IndigoCarbon_US-1_2020_0010_FINAL (Round 4) – De minimis assessments.pdf	6/24/2022