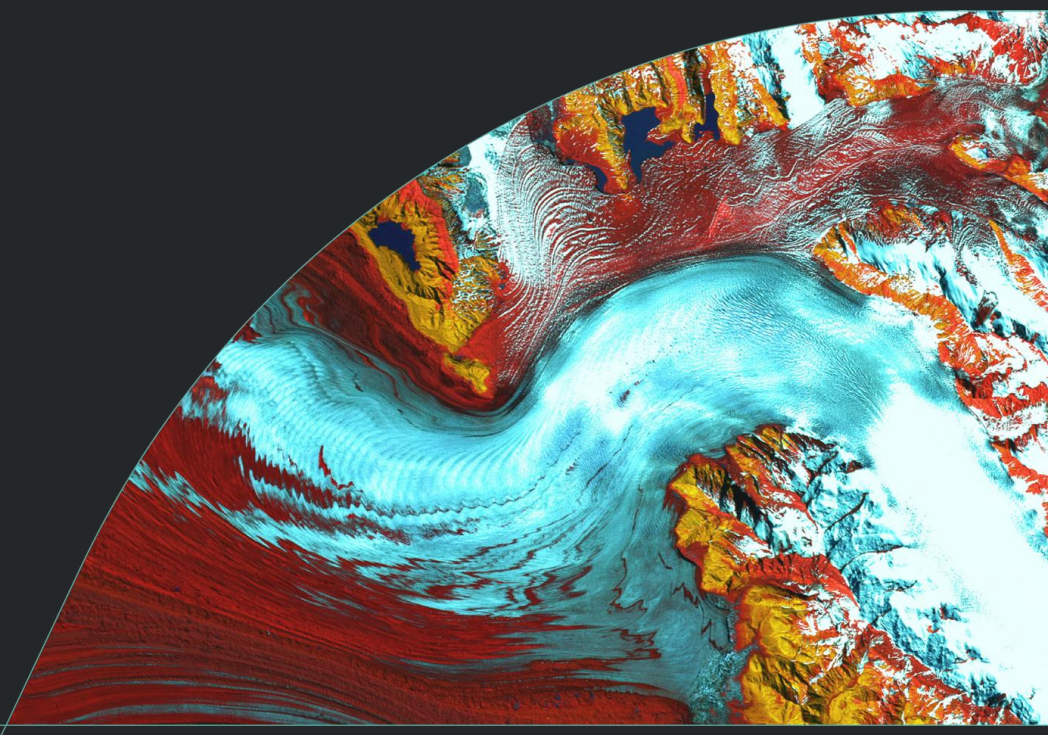
June 2026

Quality Metrics Confirmation Review

Rebellion Energy Solutions, LLC

ecoengineers.us
+1 515.985.1260



©EcoEngineers 2026. All rights reserved.

Table of Contents

Executive Summary 2
Section 1: Introduction 2
Section 2: Review of the Three Quality Metrics 3
2.1: Terminal Decline (Certainty Policy) 3
2.2: Buffer Pool 3
2.3: Post-plug Monitoring 4
Section 3: Conclusion 5
Documents Reviewed 6
Acronyms and Definitions 7
Important Information 8

Executive Summary

EcoEngineers performed a confirmation review of three quality metrics that Rebellion Energy Solutions, LLC (Rebellion) voluntarily applies to four registered orphaned oil and gas (OOG) well plugging projects: Heartland 1 (ACR890), Heartland 2 (ACR966), Heartland 3 (ACR1023), and Heartland 4 (ACR1072)[1].

The three metrics are (1) Terminal Decline, under which only credit volumes that meet a defined certainty threshold are brought to market; (2) a Buffer Pool, under which 5% of eligible credits are withheld for five years; and (3) Post-Plug Monitoring, under which plugged wells are monitored on the schedule defined in Rebellion's policies across the crediting period.

The review relied on registry documentation filed under the American Carbon Registry (ACR) Standard, board consents, written policies and procedures, credit accounting workbooks, and field measurement records provided by Rebellion. Based on that evidence, EcoEngineers concludes the following:

EcoEngineers has reviewed available information provided by Rebellion Energy, from the registration process conducted under the ACR Standard, alongside additional best practice policies and procedures voluntarily conducted by Rebellion Energy. EcoEngineers concludes that, based on the evidence and explanations provided, the claimed activities are likely to have occurred as represented.

Across the four projects, Rebellion's application of the Terminal Decline (Certainty) Policy reduced gross issuance of 4,330,226 MTCO2e to 2,624,753 MTCO2e, a reduction of 1,705,473 MTCO2e (approximately 39%). A further 131,238 MTCO2e (5% of the post-policy volume) is withheld as the buffer pool, leaving 2,493,515 MTCO2e available for sale. Post-plug monitoring records confirm that Rebellion tested the wells the day after, and at 30-day, 90-day, and annual intervals required by the policies. All reviewed readings fell below the 1.0 g CH_4/h remediation threshold.

Section 1: Introduction

Rebellion Energy Solutions develops carbon projects that quantify greenhouse gas (GHG) emission reductions from plugging orphaned oil and gas wells. The four projects in this review are registered under the ACR Methodology for the Quantification, Monitoring, Reporting and Verification of Greenhouse Gas Emission Reductions and Removals from the Plugging of Orphaned Oil and Gas (OOG) Wells v,1. 0, Quantification under that methodology forecasts a stabilized baseline emission rate over a 20-year crediting period.

Beyond the methodology requirements, Rebellion applies three additional quality metrics intended to reduce over-crediting risk and protect the environmental integrity of the credits it markets. EcoEngineers was engaged to review the registry documentation, contracts, written procedures, and supporting data for the four Heartland projects and to confirm, where the evidence supports it, that the three claimed activities have been carried out. The four projects and their registry identifiers are:

[1] Rebellion Energy Solutions, LLC Project developer information and projects available at ACR Public Registry platform: https://greentrace.ice.com/acr/developer/400349705244036300 8:PROJECT_DEVELOPER

- Heartland 1: Heartland 1 (ACR890), 2023 vintage, six wells.
- Heartland 2: Heartland 2 (ACR966), 2023 and 2024 vintages, six wells.
- Heartland 3: Heartland 3 (ACR1023), 2023 vintage, four wells.
- Heartland 4: Heartland 4 (ACR1072), 2025 vintage, eleven wells.

This report addresses the three metrics in turn (Section 2) and states EcoEngineers' confirmation conclusion (Section 3). Quantitative effects across the portfolio are summarized in Table 1.

Section 2: Review of the Three Quality Metrics

2.1: Terminal Decline (Certainty Policy)

Policy. Rebellion's Certainty Policy for the Quantification of GHG Emissions Reductions From Plugging OOG Wells (dated March 6, 2025) adds a conservative layer to the methodology's quantification. The methodology extrapolates a stabilized baseline emission rate at 0% annual decline over 20 years. Rebellion's policy instead assigns each well a terminal decline rate within a range of 0% (the methodology standard) to 7% or higher (the high end of the Society of Petroleum Engineers' exponential decline guidance), informed by emission-rate intervals, minimum stable test time, a historical production match, and a terminal decline study co-authored with the Colorado School of Mines. The lower, decline-adjusted volume is designated the High Certainty volume. Only High Certainty volumes are brought to market; ACR-issued volumes above that threshold are not sold.

Governance. The policy is supported by two written consents of the board of managers of Resolution Holding Company, LLC. The October 28, 2025, Consent commits the company to retire or permanently deactivate issued credits that do not comply with the policy. Moreover, the June 5, 2026, Consent applies the policy retroactively to Heartland 1 (ACR890) and Heartland 2 (ACR966), citing the Colorado School of Mines study, and permanently restricts the affected previously issued credits from sale. A letter from Rebellion's CEO confirms the reserved volumes for those two projects (Heartland 1: 3,711 credits; Heartland 2: 792,024 credits).

Evidence reviewed. Per-well decline calculations in each project's emissions workbook apply terminal decline rates across the policy range. For example, in Heartland 3, rates of 1% to 7.05% were applied to the four project wells based on their individual emission characteristics and historical production. At the portfolio level (Table 1), terminal decline reduced gross issuance from 4,330,226 to 2,624,753 MTCO2e, a reduction of approximately 39%.

2.2: Buffer Pool

Policy. Rebellion's Carbon Credit Buffer Policy (effective November 2024) withholds a buffer equal to 5% of the credits generated and sold, representing one year of the 20-year crediting period. The buffer is a contingency reserve against future methane emissions. Buffer credits need not originate from the specific wells that generated the issued credits and may be sourced from elsewhere in Rebellion's inventory. The withholding is released for a given well after the fifth year of post-plug monitoring, provided no significant or material methane emissions are detected. The requirement is tied to Section 4 of Rebellion's Monitoring, Reporting, and Verification (MRV) plan.

Evidence reviewed. EcoEngineers reviewed the Buffer Pool Policy Application Tracker, which applies a 5% buffer to the post-certainty portfolio volume of 2,624,753 $MTCO_2e$, and yields 131,238 $MTCO_2e$ of buffer credits. Rebellion withholds the buffer entirely from Heartland 2's inventory, consistent with the policy's sourcing provision. After the buffer, 2,493,515 $MTCO_2e$ remains available for sale (Table 1). The October 28, 2025, board consent reinforces the company's commitment to retire or deactivate credits as required to preserve credit integrity.

2.3: Post-plug Monitoring

Policy. Rebellion measures methane at plugged wells the day after plugging, at 30 days, at 90 days, and annually for the first five years, and then every fifth year through year 20. The SOP Document Checklist for Orphan Well Post Plugging Measurements defines the field procedure, including tool calibration verification, ambient and soil methane screening, weather data capture, monitoring-area delineation, and leakage-pathway measurement. A measured flow rate above 1.0 g CH_4/h classifies a well as poorly plugged and triggers remediation.

Evidence reviewed. EcoEngineers reviewed the Post-Plug Test Tracker and Forecast Report (dated June 10, 2026), which records evaluation dates across the day-after, 30-day, 90-day, and annual intervals for 27 wells spanning the four projects. EcoEngineers also reviewed representative raw measurement files that corroborate the tracker: For instance, Arnold 1 (Heartland 4) shows day-after, 30-day, and 90-day tests; Foster M4 (Heartland 1, 2023 vintage) shows 30-day, 90-day, and one-, two-, and three-year tests, consistent with its earlier plug date. All reviewed readings were at or near 0 (zero) g CH_4/h, well below the 1.0 g CH_4/h remediation threshold.

Table 1: Credit Quantification Across the Four Projects ($MTCO_2e$)

Project	ACR ID	Vintage	Gross Issuance	After Terminal Decline	Buffer Pool	Available for Sale
Heartland 1	ACR890	2023	80,782	77,073	—	77,073
Heartland 2	ACR966	2023-2024	1,891,423	1,099,406	-131,238	968,168
Heartland 3	ACR1023	2023-2024	989,735	587,931	—	587,931
Heartland 4	ACR1072	2025	1,368,286	860,343	—	860,343
Total			**4,330,226**	**2,624,753**	**131,238**	**2,493,515**

– *EcoEngineers*

The buffer pool equals 5% of the post-certainty portfolio volume (2,624,753 $MTCO_2e$) and is withheld entirely from Heartland 2 inventory, per the sourcing provision of the Buffer Policy. EcoEngineers found that the figures reconcile with source documents within immaterial rounding.

Section 3: Conclusion

EcoEngineers finds that the terminal decline reservations, the 5% buffer withholding, and the post-plug monitoring records reconcile across the written policies, board consents, credit accounting workbooks, registry filings, and field measurement files reviewed for the four projects.

On that basis, EcoEngineers has reviewed available information, provided by Rebellion Energy, from the registration process conducted under the ACR Standard, alongside additional best practice policies and procedures voluntarily conducted by Rebellion Energy. EcoEngineers concludes that, based on the evidence and explanations provided, the claimed activities are likely to have occurred as represented.

Documents Reviewed

1. American Carbon Registry. (2023). Methodology for the quantification, monitoring, reporting and verification of greenhouse gas emission reductions and removals from the plugging of orphaned oil and gas (OOG) wells (Version 1.0).
2. American Carbon Registry. (2023-2025). Heartland 1 (ACR890), Heartland 2 (ACR966), Heartland 3 (ACR1023), and Heartland 4 (ACR1072) project records. [Registry repository]. Available at: https://greentrace.ice.com/acr/developer/4003497052440363008:PROJECT_DEVELOPER
3. Rebellion Energy Solutions, LLC. (2025). *Certainty policy for the quantification of GHG emissions reductions from plugging OOG wells* [Internal policy document].
4. Rebellion Energy Solutions, LLC. (2024). *Carbon credit buffer policy* [Internal policy document].
5. Rebellion Energy Solutions, LLC. (n.d.). Monitoring, reporting, and verification (MRV) plan [Internal plan].
6. Rebellion Energy Solutions, LLC. (n.d.). S*OP document checklist for orphan well post plugging measurements,* [Standard operating procedure].
7. Rebellion Energy Solutions, LLC. (2026). *Post-plug test tracker and forecast report* [Data file, dated June 10, 2026].
8. Rebellion Energy Solutions, LLC. (n.d.). *RES buffer pool policy application tracker* [Spreadsheet].
9. Rebellion Energy Solutions, LLC. (2025-2026). *Heartland 1–4 project emissions workbooks with terminal decline,* [Spreadsheets].
10. Rebellion Energy Solutions, LLC. (2023-2026). *Post-plugging measurement data*, [Data files of all wells, Spreadsheet].
11. Resolution Holding Company, LLC. (2025). *Written consent of the board of managers: Approval of modification to certainty in forecasting policy*
12. Resolution Holding Company, LLC. (2026, June 5). *Written consent of the board of managers: Retroactive application of the certainty in forecasting policy to Heartland 1 and Heartland 2*.
13. Taruscio, S. (2024). *Confirmation of reserved credit volumes for the Heartland 1 and Heartland 2 projects under the terminal decline policy*, [Letter]. Rebellion Energy Solutions, LLC.
14. GHD Services Inc. (2024*). Validation and verification report: Project plan and monitoring report for Heartland Methane Abatement and Land Restoration – Packard & Kottke Ranch Project (ACR Project ID #890),* first reporting period. [Heartland 1]
15. GHD Services Inc. (2024). *Validation and verification report: Heartland Methane Abatement and Land Restoration Project 2 (ACR Project ID #966).*
16. GHD Services Inc. (2025). *Validation and verification report: Heartland Methane Abatement and Land Restoration Project 3 (ACR Project ID #1023).*

17. GHD Services Inc. (2026). *Validation and verification report: Heartland Methane Abatement and Land Restoration Project 4 (ACR Project ID #1072), first reporting period*

18. Colorado School of Mines, Payne Institute for Public Policy. (2025). *A study of terminal decline rates of oil & gas wells*. https://payneinstitute.mines.edu/a-study-of-terminal-decline-rates-of-oil-gas-wells/

Acronyms and Definitions

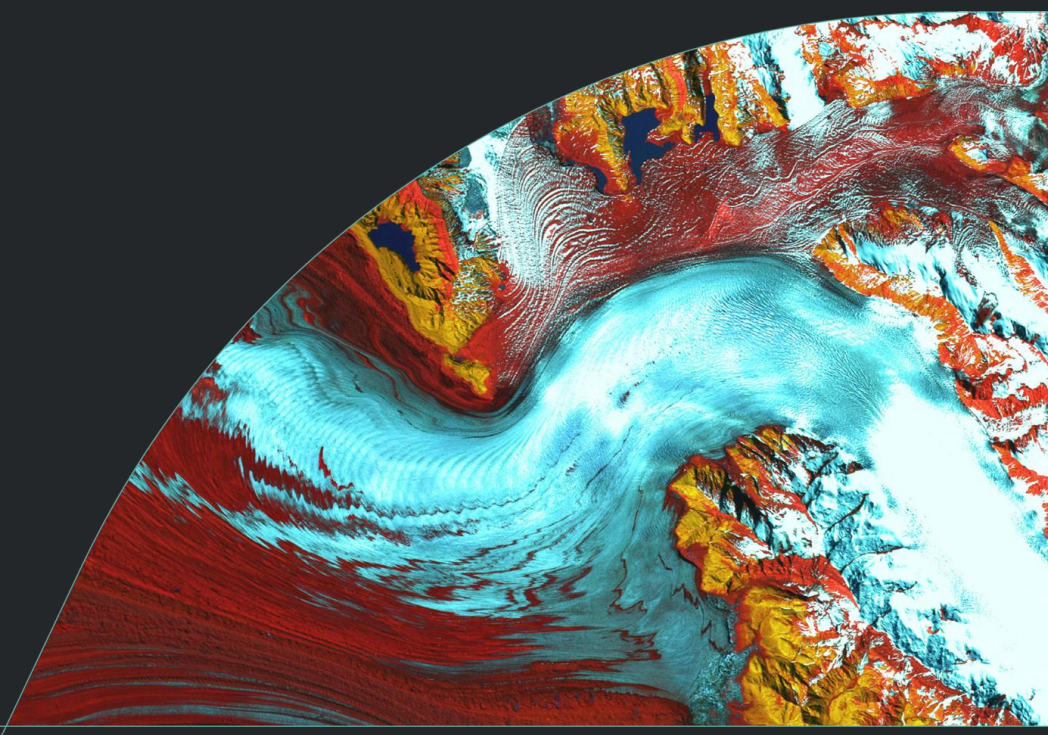
ACR	American Carbon Registry
API	American Petroleum Institute (well identification number)
CH_4	Methane
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent: a metric measure used to compare emissions from various greenhouse gases based on their global warming potential
DCA	Decline Curve Analysis
g/h	Grams per hour
GHG	Greenhouse gas
GWP	Global Warming Potential
ISO	International Organization for Standardization
MRV	Monitoring, Reporting, and Verification
$MTCO_2e$	Metric tons of carbon dioxide equivalent
OOG	Orphaned Oil and Gas
PE	Project Emissions
RES	Rebellion Energy Solutions
SOP	Standard Operating Procedure
SPEE	Society of Petroleum Evaluation Engineers
USEPA	U.S. Environmental Protection Agency
VVB	Validation and Verification Body

Important Information

This report and its attachments and/or other accompanying materials (collectively, the "Deliverables"), were prepared by TPR Enterprises, LLC, d/b/a EcoEngineers ("EcoEngineers"), an LRQA company, solely for the identified client ("Client") and no other party. Client may use the Deliverables solely for the express purpose for which they were prepared, subject to the assumptions and limitations set forth in them and any underlying scope of work, master services agreement, and/or other governing instrument. Client's use of the Deliverables is subject to certain assumptions and limitations, including the following: the Client is the sole intended user of the Deliverables; all information, summaries and/or conclusions set forth in the Deliverables are provided as of a particular date(s) and, as such, the Deliverables have not been updated to address changes and other matters that may have arisen after such particular date(s); and in preparing the Deliverables, EcoEngineers has reviewed and relied on data, documentation, and other information delivered to it or its affiliates and should such information be erroneous, misleading, or incomplete, in whole or in part, same may impact any conclusions set forth in the Deliverables. Any third party (other than Client) who receives, in whole or part, a copy of the Deliverables, may not rely on it for any purpose.

About EcoEngineers

EcoEngineers, an LRQA company, is a consulting, auditing, and advisory firm with an exclusive focus on the energy transition and decarbonization. From innovation to impact, Eco helps its clients navigate the disruption caused by carbon emissions and climate change. Eco helps organizations stay informed, measure emissions, make investment decisions, maintain compliance, and manage data through the lens of carbon accounting. Its team of engineers, scientists, auditors, consultants, and researchers live and work at the intersection of low-carbon fuel policy, innovative technologies, and the carbon marketplace. Eco was established in 2009 to steer low-carbon fuel producers through the complexities of emerging energy regulations in the United States. Today, Eco's global team is shaping the response to climate change by advising businesses across the energy transition. Recently, Eco was named one of the top ten global sustainable consulting companies by Sustainability Magazine. For more information, visit www.ecoengineers.us.



©EcoEngineers 2026. All rights reserved.