

### 1. Why the World Needs a New Standard in Carbon Credits

#### The Market Problem - Climate Finance Lacks Financial-Grade Assets

Despite billions invested in carbon credits, today's market is plagued by uncertainty and inefficiency that erodes trust and limits capital deployment:

- **Speculative and Modeled** Most credits are based on probabilistic forecasts rather than measured, verified outcomes.
- Reversal and Permanence Risks No enforceable guarantees that emissions reductions will last, leaving buyers exposed.
- Registry Friction Complex, fragmented systems prone to disputes over ownership and title.
- Non-Financeable Credits cannot be treated as collateral or booked as fixed assets, shutting them out from mainstream capital markets.

**Result:** This environment undermines confidence, constrains meaningful climate investment, and exposes buyers and financiers to reputational, compliance, and performance risks.

### 2. The Last Mile Solution - A New Asset Class for Climate Finance

#### The Last Mile LMCX Carbon Avoidance Token (CAT) solves these problems

The LMCX CAT delivers a financial grade, legally enforceable climate asset with immediate, measurable, and insured outcomes.

**Result:** LMCX sets a new global benchmark for quality, transparency, and permanence – ensuring that every credit is not just a climate instrument, but a bankable, insurable, and market-ready property asset.

# 3. Our 5X Compliance Position - Beyond Industry Standards

Every LMCX CAT is created under five independent layers of compliance that exceed all current market norms:

- 1. Regulatory Compliance Meets or surpasses applicable environmental, energy, and trading laws.
- 2. Third-Party Verification Verified by independent carbon accounting experts.
- **3. Blockchain Proof-of-Source** Each token carries immutable metadata documenting the origin, quantification, and ownership.
- **4. Insurance-Backed Permanence** Coverage guarantees methane containment for the life of the credit and aligns with the sales price as resold.
- 5. Transparent Market Operations No opaque buffer pools or speculative future claims.

**Result:** Each token is a fully enforceable, fully documented asset.



## 3. Our 120X Impact - More Than Offsetting

While traditional offsets focus on removing or reducing CO<sub>2</sub>, the LMCX CAT prevents the release of methane – a greenhouse gas 120 times more potent in its warming effect over a 20-year period.

- Methane Avoidance = Rapid Climate Impact Every ton of methane avoided delivers an outsized climate benefit compared to CO<sub>2</sub> removal.
- **Direct, Measurable, Immediate** Credits are issued only after verified methane containment, meaning no "future promise" risk.

**Result:** Buyers see faster, more substantial climate results – now, not decades later.

### 4. Metadata Provenance - From Source to Sale

Each LMCX CAT carries a complete digital chain of custody including:

- Project Site & Title Details The exact methane containment site, legally registered.
- Containment Verification Reports Independent measurement and quantification data.
- Insurance Policy Records Proof of coverage ensuring permanence.
- Ownership & Transaction History Every transfer recorded for audit and compliance.

**Result**: Full transparency and traceability – no hidden variables.

# 5. The Insurance Advantage - Turning Climate Action into Property

We've applied proven risk and insurance models from the global energy industry to carbon markets. Instead of trading extracted oil and gas, we trade contained methane with the same legal and financial rigor.

- **Property-Based, Not Promises** Each CAT is backed by a titled methane containment site with enforceable rights.
- Immediate Transactional Certainty No delays, no projections, no buffer pools. Credits are final at issuance.
- **Insurance-Backed Permanence** Coverage mirrors commodity insurance, guaranteeing containment over time.
- Capital Market-Ready Enables financing, securitization, and recognition under traditional property and insurance law.

**Result:** Climate assets that meet the standards of institutional investors, financiers, and compliance buyers.



# 6. Balance Sheet Recognition - Turning Climate Action into a Capital Asset

The LMCX Carbon Avoidance Token (CAT) is more than a climate initiative—
it is a AAA bookable, finance-grade asset. Unlike most carbon credits that expire
or lack enforceability, each LMCX CAT is backed by a titled methane containment site,
fully insured for permanence, and legally recognized under property law.

#### Why This Matters for Finance & Accounting:

- **Asset Classification:** Recognizable as either an intangible asset (*carbon credit*) or tangible commodity (*property right*), depending on jurisdiction and standards (GAAP/IFRS).
- **Valuation:** Initially recorded at purchase price, with potential revaluation based on verified market prices.
- Amortization or Fair Value Holding: Can be amortized over its useful life or held at fair value if intended for resale.
- Collateral & Financing: Eligible as loan collateral due to insurance and property-backed status.
- Capital Market Potential: CATs can be pooled into securitized climate instruments or bonds.

**Bottom Line:** This transforms climate action from an expense into a capitalized, financeable, and tradable asset, unlocking liquidity and strategic value for corporate buyers.

## 7. Why LMCX CAT Is the World's Highest Quality Carbon Avoidance Asset

Backed by property rights, insured for permanence, and recognized as a financeable asset, the LMXC CAT stands apart from every other carbon credit in the world—delivering unmatched integrity, impact, and transparency.

- Immediate Impact Methane containment delivers rapid climate benefit.
- Legally Enforceable Property-based rights provide legal certainty.
- Insurance-Guaranteed Permanence Protects against reversal risk.
- 5X Compliance Exceeds all current market verification and reporting standards.
- 120X Climate Impact Methane avoidance is much more effective in the short term than CO<sub>2</sub> offsets.
- Transparent Metadata Blockchain-recorded from source to sale.

### 8. Call to Action

Whether you are a corporation seeking credible net-zero progress, a financial institution building climate-linked products, or a high-integrity buyer who demands real results, the Last Mile LMCX Carbon Avoidance Token is your gold standard.

Own the asset. Own the impact. Own the future.

**Contact us:** To secure your allocation of the world's most trusted carbon avoidance tokens. Zach Wagner, Chief Executive Officer, zach@lastmile-tx.com, 817-559-7079, www.lastmile-tx.com

