

Periodic Output Final Audit Report

Audited Body	
Puro.earth Project Proponent	Exomad SRL
Name of Contact for Puro.earth Project Proponent	Marcelo Pereira
Production Facility Operator	Exomad SRL
Name of Contact for Production Facility Operator	Marcelo Pereira
Production Facility Name	Exomad Green, Riberalta
Production Facility ID	292788
Production Facility Location	Riberalta, Bolivia

Audit Description	
Type of Audit	Production Output Audit
Number of CORCs under Audit	4,901.75
Tonnes of dry biochar in stock (start)	706.18
Tonnes of dry biochar produced under Audit	1,705.21
Tonnes of dry biochar used under Audit	2,173.22
Tonnes of dry biochar in stock (end)	238.18
CORC conversion factor under Audit	2.25552406 tCO ₂ e per tonne dry biochar
Reporting Period Covered by Audit	19 December 2025 to 31 December 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v4.0
Date of Auditor Engagement	16 January 2026
Date of Audit Report Submission	28 January 2026

Audit Outcomes	
Number of eligible CORCs	4,899.31
Tonnes of dry biochar in stock (start)	706.18
Tonnes of dry biochar produced under Audit	1,705.21
Tonnes of eligible dry biochar used	2,173.22
Tonnes of dry biochar in stock (end)	238.18
CORC conversion factor	2.25440642 tCO ₂ e per tonne dry biochar
Calculation Method	Biochar Methodology Edition 2022 v3

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
Additional Audit Personnel	Anouk Pilgrem Blasco, Juanita Suarez Perez
Peer Reviewer	Brandon Melyadi

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect of the eligibility of the CO₂ Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v4.0 (Edition 2024).

This document is issued to Puro.earth detailing audit procedures conducted and the auditor’s opinion in relation to the eligibility of the Production Facility. It should not be used for any other purpose.

Because of the inherent limitations in any internal control structure, it is possible that fraud, error, or non-compliance with laws and rules may occur and not be detected. Further, the audit was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the audit has not been performed continuously throughout the period and the procedures performed on the relevant internal controls were on a test basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

The audit opinion expressed in this report has been formed on the above basis.

Copies of relevant documentation are available on the Puro.earth website: puro.earth

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Version Control Record

Project Number – J0780				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20260128 Riberalta Periodic Output Final Audit Report December II 2025 vF.0	28 January 2026	vF.0	Rodrigo Pardo Patron	Brandon Melyadi

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Abbreviation	Description
‘H’	Hydrogen
‘O’	Oxygen
ABT	Autoridad de Bosques y Tierras (Forest and Land Authority)
CO ₂	Carbon Dioxide
CORC	CO ₂ Removal Certificate
C _{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
LPG	Liquefied Petroleum Gas
OC	Overcalculation
UC	Undercalculation
The Puro Rules	the Puro Standard General Rules v4.0
The Biochar Methodology	Edition 2022 v3

PART A: Auditor's Report

To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink) were engaged to perform a reasonable assurance audit of Exomad SRL's CO₂ Removal Certificate (CORC) calculation for the reporting period covered by the audit, from 19 December 2025 to 31 December 2025 (referred to as December II 2025) against the eligibility requirements of 'the Puro Standard General Rules v4.0' (hereafter referred to as "the Puro Rules").

Details of Audited Body

Puro.earth Project Proponent	Exomad SRL
Production Facility Operator	Exomad SRL
Production Facility Name	Exomad Green, Riberalta
Production Facility ID	292788
Production Facility location	Carretera Riberalta – Santa Rosa, SN; Zona: E., Riberalta, Bolivia

Responsibility of the Audited Body's Management

The management of the audited body (i.e. Exomad) is responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CORCs from the production of biochar, which is reflected in the proof provided to EnergyLink.

The management of the audited body is responsible for preparation and presentation of the evidence in accordance with Section 5 the Biochar Methodology. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and presentation of proofs that are free from material misstatement, whether due to fraud or error.

Our independence and quality control

EnergyLink have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. These include all the requirements defined in the *Fortum – Supplier Code of Conduct*¹. EnergyLink and the verification team declare no conflict of interest with the audited body for this engagement.

Furthermore, EnergyLink maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements, in accordance with *ISQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information*.

¹ Fortum (2020), Fortum – Supplier Code of Conduct, available at: www.fortum.com/about-us/contact-us/suppliers/code-of-conduct

Our responsibility

EnergyLink's responsibility is to express an opinion on the audited body's quantification of CORCs and compliance with the *Puro Rules* based on the procedures we have performed and the evidence we have obtained.

We have conducted a reasonable assurance engagement in accordance with the *Puro Rules* and relevant international standards, as listed below:

- International Standards on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information.
- ISQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagement.

A reasonable assurance engagement in accordance with relevant international standards involves performing procedures to obtain evidence about the Production Facility process controls and quantification of CORCs in accordance with the *Puro Rules*. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, we considered internal controls relevant to the audited body's preparation of proofs. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Summary of procedures undertaken

The procedures we conducted in our reasonable assurance engagement included:

- reviewing evidence provided by the audited body;
- testing of calculations that the audited body performed; and
- identifying and testing assumptions supporting the calculations.

No site visits either virtual or physical were performed as part of the Periodic Output Audit. A site visit will be undertaken as part of the audit procedures during the annual Output Audit.

Use of our reasonable assurance engagement report

This audit report has been prepared for use by the audited body and Puro.earth for the sole purpose of reporting on the audited body's quantification of CORCs and compliance with the *Puro Rules*. Accordingly, EnergyLink expressly disclaim and do not accept any responsibility or liability to any party other than Puro.earth and the audited body for any consequences of reliance on this report for any purpose.

Inherent limitations

There are inherent limitations in performing assurance audits - for example, assurance engagements are based on selective testing of the information being examined - and because of this, it is possible that fraud, error, or non-compliance may occur and not be detected. An assurance engagement is not designed to detect all misstatements, as an assurance engagement is not performed continuously throughout the period that is the subject of the engagement, and the procedures performed are based on a test basis. The conclusion expressed in this report has been formed on the above basis.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and sampling or estimating such data.

Corrective Action Requests / Recommendations

During the audit process, the auditor issued two (2) corrective action requests, which were addressed during the course of the audit. Further, the auditor issued one (1) recommendation and one (1) carry forward recommendation to be implemented by the next audit.

Corrective Action Request 1: Electricity Consumption Pro-Rata Allocation

For the December 2025 reporting period, a pro-rata approach was used to estimate the electricity consumption, as the bill was not yet available (expected in January 2026). However, the auditor noted that the audited body had applied the pro-rata calculation using 11 days, whereas the monitoring period covered 13 days. Upon request, the audited body corrected the calculation.

Furthermore, Exomad confirmed that once the electricity bill became available (in January 2026), any variance between the initial pro-rated estimate and the value derived from the new electricity bill would be reconciled in the subsequent audit period.

This error resulted in the overcalculation of 5.15 CORCs.

Corrective Action Request 2: Biochar Equipment Emissions

During the review of the LCA, the auditor noted that the emissions from the biochar equipment had applied the allocation calculation over 29 days instead of the 13 days covered in the monitoring period. Upon request, the audited body corrected the calculation and the auditor confirmed that the correct formula was applied. As a result, the $E_{\text{production}}$ decreased from 58.14 tCO₂e to 55.43 tCO₂e (a decrease of 4.66%).

This error resulted in the undercalculation of 2.71 CORCs.

Recommendation 1: Quality Assurance and Peer Review of Pro-Rata Calculations

Finding

Because of the findings described in Corrective Action Request 1 and Corrective Action Request 2, the auditor has issued the following recommendation to be implemented by the next audit.

Recommendation

The auditor recommends that Exomad Green strengthen its quality assurance and peer review procedures to ensure that all equations used in pro-rata calculations are accurate and align with their intended purpose. Specifically, that the equations used to apportion emissions over specific reporting periods are reviewed to confirm they accurately reflect the period in question. This will help prevent errors in estimating emissions associated with the biochar life cycle.

Carry Forward Recommendation 1: Disposal of Lubricants

Finding

At the time of the audit, Exomad had not stocked up significant quantities of lubricants to merit their transportation to a treatment Facility. As such, Exomad continued to accumulate lubricants on site until the volume is sufficient for collection by an authorized disposal company. Consequently, the auditor has carried forward the recommendation to be assessed in the next audit. More information on the previous audit recommendations can be found in Appendix B.

Recommendation

The auditor recommends that Exomad ensures used lubricants and greases, which are classified as hazardous or special waste, are properly treated rather than disposed of in landfill.

Overall Conclusion

Output Verification (Positive Conclusion)

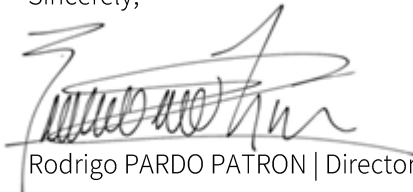
The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of 4,899.31 CO₂ Removal Certificates (CORCs) for the reporting period 19 December 2025 to 31 December 2025 (December II 2025) by the audited body was correct. The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v4.0 and the Biochar Methodology Edition 2022 v3, and that all applicable eligibility requirements have been met.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)*	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	4,901.75	7.86	2.44 OC	4,899.31	0.160%	-0.050%

*OC = Overcalculation / UC = Undercalculation

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
28 January 2026

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 5 summarises the findings from the Periodic Output Audit. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited body were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated. A site visit to the Production Facility was not part of the audit scope as it is expected that a site visit (either physical or virtual) will be conducted by the auditor during the annual Output Audit. Furthermore, a virtual site visit was recently completed during the previous annual Output Audit.

Eligibility Assessment

Table 2: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the biochar is used in applications other than energy.	Y	The auditor confirmed that the produced biochar was used as a soil amendment for agricultural purposes. The distribution of the biochar to end-users was carried out by Exomad, which distributes the biochar to local farmers. Photo evidence was supplied to substantiate this claim and all emissions from the distribution were accounted for.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar produced in the Exomad Green, Riberalta Production Facility was produced from waste material that came from sustainably sourced biomass. The feedstock was composed of forestry residues and sawdust, which are co-products of regional sawmills certified by the Autoridad de Fiscalización y Control Social de Bosques y Tierra (ABT).	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the producer demonstrates net-negativity with results from a LCA that shows:</p> <ul style="list-style-type: none"> – [A1 Biomass and A2 Transport of biomass] carbon footprint of the biomass production and supply. – [A3 Production] emissions from the biochar production process. – [A4 Transport of biochar to site] carbon footprint of the biochar end use. – [B1 Application and use] cradle to grave. 	<u>Finding</u>	<p>The auditor confirmed that the LCA provided by Exomad included all information on the emissions of the different stages of the biochar cradle to grave life cycle, based on the following:</p> <ul style="list-style-type: none"> – A1 Biomass and A2 Transport: Emissions from biomass collection and transport were calculated using diesel consumption records. No emissions were considered for biomass storage due to the high turnover and low stock levels. – A3 Production: Emissions from biochar production were assessed, including infrastructure, energy use, equipment, and waste management. The auditor noted errors in the number of days used to calculate electricity consumption and the allocation of equipment emissions for the current period. More details can be found in Corrective Action Request 1 and Corrective Action Request 2. – A4 Transport to Site: Emissions from transporting biochar to local farms were calculated using diesel consumption records. – B1 Application and Use: Emissions from applying biochar were estimated based on the amount of biochar applied and a conservative diesel consumption ratio from a databased source. 	<p>Corrective Action Request 1</p> <p>Corrective Action Request 2</p>
	Observation	During the reporting period, no deliveries of bio-oil were made. Exomad expressed that bio-oil production for the full month will be accounted for in the subsequent audit (January 2026).	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that:</p> <ul style="list-style-type: none"> – It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas). – there is no co-firing of fossil fuels and biomass in the same reaction chamber. – the pyrolysis gases are recovered or combusted. – the molar H/C_{org} ratio is less than 0.7. 	Y	The auditor confirmed that for both the existing and the newly commissioned operation lines, the pyrolysis system operated as an auto-thermal process with initial reliance on LPG to initiate and stabilise the syngas flame within the reactors. Additionally, firewood was used initially in the furnace before being replaced by syngas from the reactors. Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there was no co-firing of fossil fuels and biomass in the same reaction chamber.	N/A.
		A portion of the pyrolysis gases was recovered and combusted for use in the rotary dryers, while the excess is combusted in an open-flaring system	
		The auditor confirmed that the molar H/C _{org} ratio was 0.31, which is less than 0.7.	
<p>Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.</p>	Y	<p>During the virtual site visit recently performed in the annual Output Audit and supplementary video evidence showcasing the operation of new equipment, the auditor observed that employees were wearing personal protecting equipment (PPE), and that safety signage was in place throughout the facility.</p> <p>Additionally, the auditor confirmed that at the exit of the reactor, the biochar was carried out by screw conveyors, each encapsulated in a water-cooling system. Subsequently, the output from the pyrolysis reactors were combined via screw conveyors into a rotating drum, where the biochar was sprayed with water to suppress dust.</p> <p>Based on this evidence, the auditor confirmed that measures are in place for the safe handling and transport of biochar to prevent fire and dust hazards.</p>	N/A.

Confirmation of Production Facility Eligibility

Table 3: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Y	The auditor confirmed that the audited body had gone through a Production Facility Audit in 2024 and achieved a positive outcome. Additionally, the auditor confirmed that there were no outstanding findings from the prior Production Facility audit.	N/A.
Confirm that the Production Facility demonstrates compliance with Stakeholders, Environmental and Social Safeguards.	Y	The auditor confirmed that the CO ₂ Removal Supplier showed sufficient evidence to demonstrate that the Production Facility did no significant harm to the surrounding natural environmental and local communities. Furthermore, Exomad undertook stakeholder consultation and provided the auditor with information of these activities and their results in their Stakeholder Engagement Report provided during the Facility and Output Audit dated 18 December 2024 (EnergyLink Services Pty Ltd).	N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	Exomad tracked the biochar deliveries using the Carbonfuture platform. The gross weight and moisture content were measured for each truckload at the time of dispatch. The auditor confirmed that an appropriate system was in place to quantify biochar produced and delivered during the reporting period.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that metering infrastructure is in place to determine:</p> <ul style="list-style-type: none"> – the production output. – the energy use of the Production Facility. 	<p><u>Finding</u></p>	<p>The auditor confirmed that adequate metering infrastructure was in place, including:</p> <ul style="list-style-type: none"> - Production Output: The auditor confirmed that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used, including weight scales and moisture measurement equipment, were calibrated. - Electricity consumption: For the December 2025 reporting period, a pro rata approach was used to estimate the electricity consumption, as the bill was not yet available (expected in January 2026). However, the auditor noted that the audited body had applied the pro rata calculation using 11 days, whereas the monitoring period covered 13 days. Upon request, the audited body corrected the calculation. Furthermore, Exomad confirmed that once the electricity bill became available (in January 2026), any variance between the initial pro rated estimate and the value derived from the new electricity bill would be reconciled in the subsequent audit period. Lastly Exomad implemented a procedure to ensure daily electricity metering is recorded (using the electricity retailer's meter) to ensure accuracy and consistency in future reporting. This error resulted in the overcalculation of 5.15 CORCs. - Diesel and LPG usage: The auditor reviewed the records and supporting evidence for the consumption of diesel and LPG for Exomad's biochar value chain. The auditor confirmed that calibrated metering infrastructure was in place to determine the energy use of the Production Facility. 	<p>Corrective Action Request 1</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm the calculations used to quantify emissions from the process. These must account for:</p> <ul style="list-style-type: none"> – Cultivating and harvesting of raw materials (forest vs other biomass). – The energy source used in the production process. – Transporting of raw materials to the Production Facility (based on distance transported and fuel used). 	Y	<p>The auditor reviewed the emission calculation methodology and underlying data provided by Exomad. Evidence was obtained for:</p> <ul style="list-style-type: none"> – Cultivation and harvesting: The auditor confirmed that the diesel used for the collection and loading of the raw materials was correctly accounted for in the LCA. – Energy use: Except where noted above in the electricity consumption section, the emissions associated with the energy consumption during the production process was quantified using pre-rated electricity and diesel consumption records. – Biomass and biochar transportation: The auditor confirmed that diesel used was correctly quantified to account for the emissions from the transport of the biomass and biochar. The estimated diesel consumption at end-use application were accounted for and conservative. 	N/A.
	<u>Finding</u>	Exomad had not accumulated sufficient lubricants to warrant transportation for treatment and disposal, as such, these remain stored on site. The auditor has carried forward the recommendation regarding lubricant disposal to the next audit, with further details available in Appendix B.	Carry Forward Recommendation 1

Quantification of CO₂ Removal

Table 4: Quantification of CO₂ Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantification of CO ₂ removal is calculated using the Calculation formula of CO ₂ removal.	Y	The auditor evaluated the CORC calculator provided by Exomad and confirmed that the formulae applied in the quantification of CO ₂ removal from biochar production were calculated using the calculation formula of CO ₂ removal and no arithmetical errors were present.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the inputs to the Calculation formula of CO ₂ removal are appropriate and consistent with the evidence provided.	<u>Finding</u>	The auditor reviewed the evidence provided by the audited body and confirmed, and with exception to corrections described above in the electricity consumption section, the inputs to the calculation formula of CO ₂ removal had been correctly determined.	Corrective Action Request 1

Verification of Proofs

Table 5: Verification of proofs and documentation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data for the Production Facility meets the requirements of the Biochar Methodology and is consistent with other evidence.	Y	The auditor reviewed and validated the standing data provided by the audited body and confirmed this was consistent with the desktop testing.	N/A.
Confirm that the necessary proof and evidence documents are maintained by the Production Facility as per Section 5 of the Biochar Methodology ² .	Y	The auditor confirmed all necessary evidence has been provided as per Section 5 of the Biochar Guidelines.	N/A.
Confirm the biochar properties are based on laboratory analyses performed in laboratories accredited by national authorities and comply with international testing standards (e.g. ASTM, ISO, AS, D).	Y	The auditor confirmed the laboratory tests presented by Exomad were obtained from Eurofins Umwelt, certified under DIN EN ISO/IEC 17025:2018. At the time of audit, Exomad had a by-monthly testing regime.	N/A.

² Information in Section 5 of the Biochar Methodology includes:

- Proof of sustainability of raw material for forest and/or waste biomass.
- LCA data for biomass and biochar production.
- Justification on the soil temperature used for the calculation of the biochar sequestration.
- Proof of product quality, production volume, sales and end use of biochar.
- Proof of no double counting/C positive marketing.

Appendix A: Summary of Audit Details

Table 6 summarises key data from all monthly Puro.earth audits of the Exomad facility, including production, usage, and stock levels of dry biochar, as well as moisture content, H/C_{org} ratio, and the CORC conversion factor.

Table 6: Summary of Audit Details

Audit Number	Start date	End date	Tonnes of dry biochar in stock (start)	Tonnes of dry biochar produced	Tonnes of dry biochar used	Tonnes of dry biochar in stock (end)	H/C _{org}	Average Moisture Content	Eligible CORCs	CORC conversion factor ³
			tonnes	tonnes	tonnes	tonnes	-	%	tCO ₂ e sequestered	tCO ₂ e/t dry biochar
01	02-Sep-25	23-Oct-25	460.00	3,453.63	3,829.63	84.00	0.323 ⁴	16.50 ⁵	8,701.62	2.272
02	24-Oct-25	22-Nov-25	84.00	4,125.16	4,209.16	0.00	0.323	16.50	9,408.08	2.235
03	23-Nov-25	18-Dec-25	0.00	4,160.36	3,454.18	706.18	0.309	16.51	7,743.96	2.242
04	19-Dec-25	31-Dec-25	706.18	1,705.21	2,173.22	238.18	0.309	16.48	4,899.31	2.254
Subtotal (year to date)	02-Sep-25	31-Dec-25	N/A	13,444.36	13,666.19	N/A	N/A	N/A	30,752.97	2.250

³ Rounded to three decimal places.

⁴ The H/C_{org} stated in the previous (October) audit report dated 26 November 2025 (EnergyLink Services Pty Ltd) was 0.325 which was calculated with molar mass values for Carbon and Hydrogen rounded to the nearest integer. Moving forward, 3 decimal places for the molar mass values will be used to ensure accurate values are reported. Amendments were made to the values in Table 6 to ensure consistency.

⁵ The Average Moisture Content stated in the previous (October) audit report dated 26 November 2025 (EnergyLink Services Pty Ltd) was 6.30 which was retrieved from the laboratory analysis test. Moving forward, the average moisture content calculated from each batch as reported in the CORC report summary will be used to ensure the most representative value from the output period is reported. Amendments were made to the values in Table 6 to ensure consistency.

Appendix B: Response to Previous Audit Recommendations

The Production Facility’s previous audit dated 19 December 2025 (EnergyLink Services Pty Ltd) contained one (1) carry forward recommendation. The recommendation and the auditor’s response are provided in Table 7.

Table 7: Previous Audit Recommendation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Carry Forward Recommendation (1): The auditor recommends that Exomad ensures used lubricants and greases, which are classified as hazardous or special waste, are properly treated rather than disposed of in landfill.	No	Exomad remained stocking up significant quantities of waste lubricants to viably transport them to a specialised treatment Facility. All emissions from the disposal of lubricants were appropriately considered as hazardous waste by Exomad. Exomad confirms to be committed to adopting certified hazardous-waste treatment as soon as a viable solution becomes available in the region and are continuing to monitor options for compliant disposal.	Carry Forward Recommendation 1

Appendix C: Summary of Calculation Errors

A summary of the calculation errors and the associated impacts on CORC calculation is provided in Table 8.

Table 8: Summary of Calculation Errors

Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Energy consumption: Pro-rata formula error, refer to Corrective Action Request 1.	4,901.75	4,896.6	5.15	5.15 OC	0.105%	-0.105%
Equipment emissions: allocation formula error, refer to Corrective Action Request 2.	4,896.60	4,899.31	2.71	2.71 UC	0.055%	0.055%
Total	4,901.75	4,899.31	7.86	2.44 OC	0.160%	-0.050%

*OC = Overcalculation/UC = Undercalculation