

## Final Periodic Output Audit Report

Audited Bodies	
Puro.earth Project Proponent	Accend AS
Name of Contact for Puro.earth Project Proponent	Paul Fergusson
Production Facility Operator	Wakefield Biochar
Name of Contact for Production Facility Operator	Thomas Marrero
Production Facility name	Wakefield Biochar 3 (Fitzgerald)
Production Facility ID	939902
Production Facility Location	Fitzgerald, GA – United States

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	752.13
Tonnes of dry biochar in stock (start)	79.24
Tonnes of dry biochar produced under Audit	492.76
Tonnes of dry biochar used under Audit	306.76
Tonnes of dry biochar in stock (end)	265.80
CORC conversion factor under Audit	2.45185161 tCO <sub>2</sub> e per tonne dry biochar
Reporting Period Covered by Audit	01 October 2024 to 30 September 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1 (Edition 2024)
Date of Auditor Engagement	24 November 2025
Date of Audit Report Submission	17 December 2025

Audit Outcomes	
Number of eligible CORCs	752.73
Tonnes of dry biochar in stock (start)	79.24
Tonnes of dry biochar produced under Audit	492.76
Tonnes of eligible dry biochar used	306.20
Tonnes of dry biochar in stock (end)	265.80
CORC conversion factor	2.458295232 tCO <sub>2</sub> 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	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 to the periodic biochar production output and CO<sub>2</sub> Removal Certificates (CORCs) claims from an approved Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v3.1 (Edition 2023).

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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20251217 Wakefield Fitzgerald Periodic Output Audit Final Report vF.0	17 December 2025	vF.0	Rodrigo Pardo Patron	Brandon Melyadi

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Abbreviation	Description
'H'	Hydrogen
'O'	Oxygen
CO <sub>2</sub>	Carbon Dioxide
CORC	CO <sub>2</sub> Removal Certificate
C <sub>org</sub>	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
UC	Undercalculation
SFI	Sustainable Forestry Initiative
The Puro Rules	the Puro Standard General Rules v3.1
The Biochar Methodology	Edition 2022 v3
WIC	Wakefield Innovation Centre

## PART A: Auditor's Report

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To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink) were engaged to perform a reasonable assurance audit of Accend AS's CO<sub>2</sub> removal calculation for the reporting period covered by the audit, from 01 October 2024 to 30 September 2025, against the eligibility requirements of 'the Puro Standard General Rules v3.1' (hereafter referred to as "the Puro Rules").

### Details of Audited Bodies

Puro.earth Project Proponent	Accend AS
Production Facility Operator	Wakefield Biochar
Production Facility name	Wakefield Biochar 3
Production Facility ID	939902
Production Facility location	173 Peachtree Rd, Fitzgerald, GA, 31750, United States

### Responsibility of the Audited Bodies' Management

The management of the audited bodies (i.e. Accend AS and Wakefield Biochar) are responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CO<sub>2</sub> Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink.

The management of the audited bodies are 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*<sup>1</sup>. Additionally, EnergyLink and the verification team declare no conflict of interest with the audited bodies 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*.

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

## Our responsibility

EnergyLink Services' responsibility is to express an opinion on the audited bodies' 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 bodies' 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 bodies;
- assessing the audited bodies against eligibility criteria;
- analysing procedures that the audited bodies used to gather data;
- testing of calculations that the audited bodies performed; and
- identifying and testing assumptions supporting the calculations.

## Use of our reasonable assurance engagement report

This audit report has been prepared for use by the audited bodies and Puro.earth for the sole purpose of reporting on the audited bodies' quantification of CORCs and compliance with the *Puro Rules*. Accordingly, EnergyLink Services expressly disclaim and do not accept any responsibility or liability to any party other than Puro.earth and the audited bodies 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 one (1) corrective action request, which was addressed during the audit. Further, the auditor issued two (2) carry forward recommendations to be assessed during the next audit. An assessment and more information on the previous audit recommendations can be found in Appendix A.

### Corrective Action Request 1: Electricity Usage

The auditor noted a discrepancy in the electricity consumption in the Wakefield Innovation Centre (WIC) during September 2025, between the LCA (57,840 kWh) and the invoices (45,120 kWh). Upon request, Accend AS and Wakefield Biochar reviewed the electricity consumption and amended the LCA.

**This error resulted in the under calculation of 0.6 CORCs**

### Carry Forward Recommendation 1: Mass Measurement for Bulk Sales

EnergyLink Services recommends that Wakefield augment its documentation procedures to ensure that the records for mass of biochar sold are accurate and traceable. This may be implemented via measurement of mass and moisture for each bag at the point of sale.

### Carry Forward Recommendation 2: Record Keeping - Diesel

EnergyLink Services recommends that Wakefield Biochar enhance its record-keeping procedures so that all supporting evidence of diesel consumption on-site is accurate and consistent. This may include providing invoices as evidence of diesel purchase for the site and/or providing an energy report which includes diesel consumption as opposed to calculating based on estimated operational hours.

## Overall Conclusion

### Positive Conclusion

#### Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **752.73 CO<sub>2</sub> Removal Certificates (CORCs)** for the reporting period 01 October 2024 to 30 September 2025 by the audited bodies was correct.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	752.13	0.60	0.60 UC	752.73	0.08%	0.08%

\*OC = Overcalculation / UC = Undercalculation

The auditor notes the misstatements in the matter being audited are not pervasive enough to affect the matter being audited as a whole, and the quantitative error is not considered material as it is below the materiality threshold of 5%.

Sincerely,

Rodrigo PARDO PATRON | Director of Engineering

EnergyLink Services Pty Ltd

Lead Auditor

17 December 2025

## Part B: Detailed Findings

### Audit Findings and Conclusions

Table 2 to Table 5 summarise the findings from the Production 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 bodies were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated (for details refer to Appendix B). A site visit to the Production Facility was not part of the audit scope as the lead auditor recently completed a physical site visit (July 2025). Furthermore, it is expected that a site visit (either physical or virtual) will be conducted by the auditor during the next 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 the powder biochar was used for soil amendment applications. It was sold in various forms including compost blends, soil conditions for specific plant types. Additionally, a small portion of reject biochar was directly applied to land.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar was produced from sustainably sourced biomass. The feedstock was composed of waste wood from onsite sawmill operations. The facility was operated by West Fraser Inc. who had a Sustainable Forestry Initiative (SFI) certification.	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"> <li>- [A1 Biomass and A2 Transport of biomass] carbon footprint of the biomass production and supply.</li> <li>- [A3 Production] emissions from the biochar production process.</li> <li>- [A4 Transport of biochar to site] carbon footprint of the biochar end use.</li> <li>- [B1 Application and use] cradle to grave.</li> </ul>	Y	<p>The auditor confirmed that the LCA provided by Wakefield Biochar included all information on the emissions of the different stages of the biochar cradle to grave life cycle. The LCA accounted for emissions from the following activities:</p> <ul style="list-style-type: none"> <li>- A1 Biomass &amp; A2 Transport of Biomass: the LCA did not include emissions from the harvesting or transport of the biomass because the feedstock was waste wood from onsite lumber operations.</li> <li>- A3 Production: the LCA considered emissions from the production of biochar. The electricity from the grid and invoices were provided for WIC and the Fitzgerald Facility. The emissions were apportioned using conservative allocation factors.</li> <li>- A4 Transport of Biochar to Site: the LCA considered the transport distance from Fitzgerald to direct farm application, Fitzgerald to WIC, and from WIC to customers (both bulk and retail sales).</li> <li>- B1 Application and Use: the biochar used in WIC was mixed in a compost matrix. The auditor confirmed that no use emissions were accounted for after the integration of the biochar in a mineral matrix. The emissions for the biochar used in direct land application were accounted for.</li> </ul>	Carry Forward Recommendation 2
<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"> <li>- It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas).</li> <li>- there is no co-firing of fossil fuels and biomass in the same reaction chamber.</li> <li>- the pyrolysis gases are recovered or combusted.</li> <li>- the molar H/C<sub>org</sub> ratio is less than 0.7.</li> </ul>	Y	<p>The auditor verified that both kilns on site were equipped with gasification systems designed to maintain an auto-thermal process. This process was sustained using feedstock from onsite lumber operations, specifically sawdust and woodchips.</p> <p>Additionally, the auditor confirmed that the facility exclusively relied on biomass to initiate the kiln start-up and there was no dependence on fossil fuels for heating the reactors.</p> <hr/> <p>The pyrolysis gases are captured and combusted at high temperature.</p> <hr/> <p>The molar H/C<sub>org</sub> ratio is 0.120, which is less than 0.7.</p>	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	The safe handling of the biochar and feedstock was paramount to the operation of the facility, with different measures present on site to prevent fire and dust. The auditor confirmed that the biochar was quenched at the exit of the reactor and loaded on to a dumpster. Front-end loaders were used to transport the loaded dumpsters from the exit of the reactor to temporary onsite storage.	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 bodies have already gone through a Production Facility Audit in 2025 (EnergyLink Services) and received a positive outcome.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that the CO <sub>2</sub> Removal Supplier showed sufficient evidence to demonstrate that the Production Facility did no significant harm to the surrounding natural environmental and local communities.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the quantity of biochar produced and sold is documented via appropriate processes.</p>	<p>Observation</p>	<p>The auditor confirmed that an appropriate system was in place to quantify the biochar produced and sold during the reporting period. Each batch of biochar produced and dispatched was weighted in trucks.</p> <p>The auditor confirmed that the biochar was sent from Fitzgerald to either:</p> <ul style="list-style-type: none"> <li>– Selected end users, who applied to the soil, which were quantified via measurement per truckload. Nevertheless, for this audit, the total was calculated as the difference between total sold by Fitzgerald and shipments to WIC; or</li> <li>– Sent to WIC, where it was analysed for moisture content mixed and bagged to be sold in bulk or in retail sales. Both bulk and retail sales were measured by volume, using the bags. The composition of biochar in the mix and the dry bulk density was used to calculate the dry mass of biochar sold.</li> </ul> <p>The auditor confirmed that both quantification methods were consistent. Nevertheless, at the time of audit, Wakefield was in the process of amending their measurement routines for mass and moisture content of the biochar sold in bags. Consequently, the auditor has carried forward a previously made recommendation to be assessed at the next audit.</p>	<p>Carry Forward Recommendation 1</p>
<p>Confirm that metering infrastructure is in place to determine:</p> <ul style="list-style-type: none"> <li>– the production output.</li> <li>– the energy use of the Production Facility.</li> </ul>	<p>Y</p>	<p>The auditor confirmed that appropriate metering infrastructure was in place to quantify the produced biochar. This equipment included two weighbridges at the Fitzgerald Facility, five scales and two moisture analysers at WIC. Additionally, the auditor confirmed through the calibration certificates, an asset register and the monitoring plan, that all instruments were calibrated.</p> <p>The auditor confirmed that both the Facility and WIC use electricity from the grid. The electricity invoices from WIC and an extract of the total electricity usage for the Fitzgerald Facility were provided. A conservative allocation factor was used to quantify the electricity usage due to biochar operations at both locations.</p>	<p>N/A.</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"> <li>– Cultivating and harvesting of raw materials (forest vs other biomass).</li> <li>– The energy source used in the production process.</li> <li>– Transporting of raw materials to the Production Facility (based on distance transported and fuel used).</li> </ul>	Observation	<p>The auditor confirmed that the feedstock was waste biomass from the onsite sawmill operations, so no harvesting emissions were produced.</p> <p>The energy used was quantified through electricity invoices and a conservative allocation factor was used to determine the electricity used for the biochar operations.</p> <p>No emissions were allocated to the transport of the biomass due to the lumber operations being onsite. The transport and handling of the biochar was quantified through distances to customer. The diesel consumption at Fitzgerald was calculated via assumptions of the operating time of the front loaders used at the facility. Additionally, the diesel consumption at WIC allocated to the biochar was determined through the equipment runtime and the composition of biochar in the final products.</p> <p>Whilst the assumptions made were conservative, the auditor has carried forward a previous audit recommendation to ensure the diesel consumed on site is measured, rather than estimated.</p>	Carry Forward Recommendation 2

### Quantification of CO<sub>2</sub> Removal

Table 4: Quantification of CO<sub>2</sub> Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantification of CO <sub>2</sub> removal is calculated using the Calculation formula of CO <sub>2</sub> removal.	Y	The auditor examined the CORC calculator provided by the audited bodies and confirmed that the formulas applied in the quantification of CO <sub>2</sub> removal for biochar were in accordance with the Puro Rules.	N/A.
Confirm that the inputs to the Calculation formula of CO <sub>2</sub> removal are appropriate and consistent with the evidence provided.	Y	The auditor confirmed that the inputs to the calculation formula of CO <sub>2</sub> removal were consistent with the evidence provided.	N/A.

## 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 bodies and confirmed this was consistent with 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 <sup>2</sup> .	Y	The auditor confirmed all necessary evidence had been provided as per Section 5 of the Biochar Guidelines. Furthermore, the auditor noted that the soil temperature was calculated based on the weighted average of the temperatures in the locations where the biochar is applied. The weighted average included over 80% of the total dry metric tonnes applied.	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 Wakefield Biochar were obtained from Control Laboratories, which hold state regulatory agencies certification, US Environmental Protection Agency (EPA) and was approved by the International Biochar Initiative (IBI). Furthermore, Control Laboratories used ASTM D4373 for the Organic Carbon test and ASTM D1762 for the moisture content analysis.	N/A.

<sup>2</sup> 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: Response to Previous Audit Recommendations

The Production Facility’s audit dated 27 October 2025 (EnergyLink Services Pty Ltd) contained two (2) recommendations and one (1) carry forward recommendation. The recommendations and the auditor’s responses are provided in Table 6.

Table 6: Previous Audit Recommendation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p><b>Recommendation (1): Record Keeping and Quality Assurance – Sales Records</b></p> <p>EnergyLink Services recommends that Wakefield augment its record keeping and quality assurance procedures to ensure that data inputs are correct, accurate, well-documented and consistent across documents.</p>	Yes	The auditor reviewed the sales records and confirmed the inputs were accurate and consistent across documents.	N/A.
<p><b>Recommendation (2): Mass Measurement for Bulk Sales</b></p> <p>EnergyLink Services recommends that Wakefield augment its documentation procedures to ensure that the records for mass of biochar sold are accurate and traceable. This may be implemented via measurement of mass and moisture for each bag at the point of sale.</p>	Partially	<p>Bulk sales were documented in units of volume rather than mass. The dry mass for CORCs calculation was calculated from the volume sold and the bulk density retrieved from lab tests. Spot checks of mass and moisture content demonstrated that the values provided in the LCA were conservative.</p> <p>The auditor noted that Wakefield Biochar was, at the time of the audit, in the process of amending their routines for measurement of mass and moisture content of biochar sold in bags. Consequently, the auditor has carried forward a previously made recommendation to be assessed at the next audit.</p>	Carry Forward Recommendation 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p><b>Carry Forward Recommendation (1): Record Keeping - Diesel</b></p> <p>EnergyLink Services recommends that Wakefield Biochar enhance its record-keeping procedures so that all supporting evidence of diesel consumption on-site is accurate and consistent. This may include providing invoices as evidence of diesel purchase for the site and/or providing an energy report which includes diesel consumption as opposed to calculating based on estimated operational hours.</p>	<p>No</p>	<p>The auditor found that the emissions associated with diesel consumption for transport of biochar on site (Fitzgerald) were calculated similarly as in the previous audit. Whereby, the average fuel consumption rate of each equipment was multiplied by its respective operating hours to calculate total diesel consumption. Similarly, the quantity of diesel consumption at WIC was calculated based on total run time.</p> <p>To ensure Wakefield enhance its record keeping procedures related to diesel consumption, the auditor has carried forward this recommendation to be revisited in the next audit.</p>	<p>Carry Forward Recommendation 2</p>

## Appendix B: Summary of Calculation Errors

A summary of the calculation errors and the associated impacts on CORC calculation is provided in Table 7.

Table 7: Summary of Calculation Errors

Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Discrepancy in the electricity consumption for September 2025	752.13	752.73	0.6	0.6 UC	0.08%	-0.08%
<b>Total</b>	<b>752.13</b>	<b>752.73</b>	<b>0.6</b>	<b>0.6 UC</b>	<b>0.08%</b>	<b>-0.08%</b>

\*OC = Overcalculation/UC = Undercalculation