Puro.earth Project

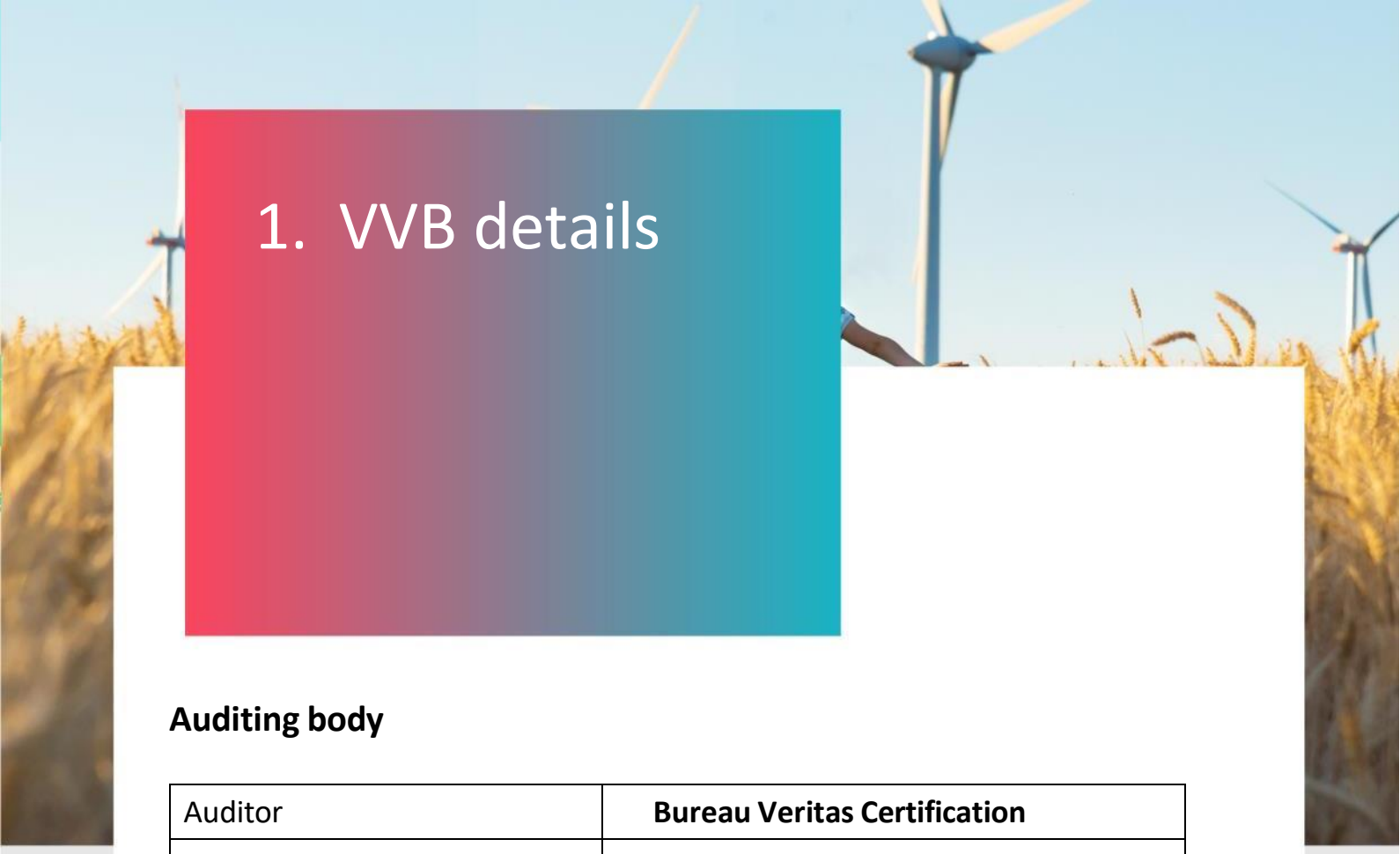
Proponent: NetZero SAS

Production Facility Operator: Netzero 003 Brejetuba

Audit Report - 01-2024

Date of Final Audit Report – 27nd December 2024

BUREAU VERITAS



1. VVB details

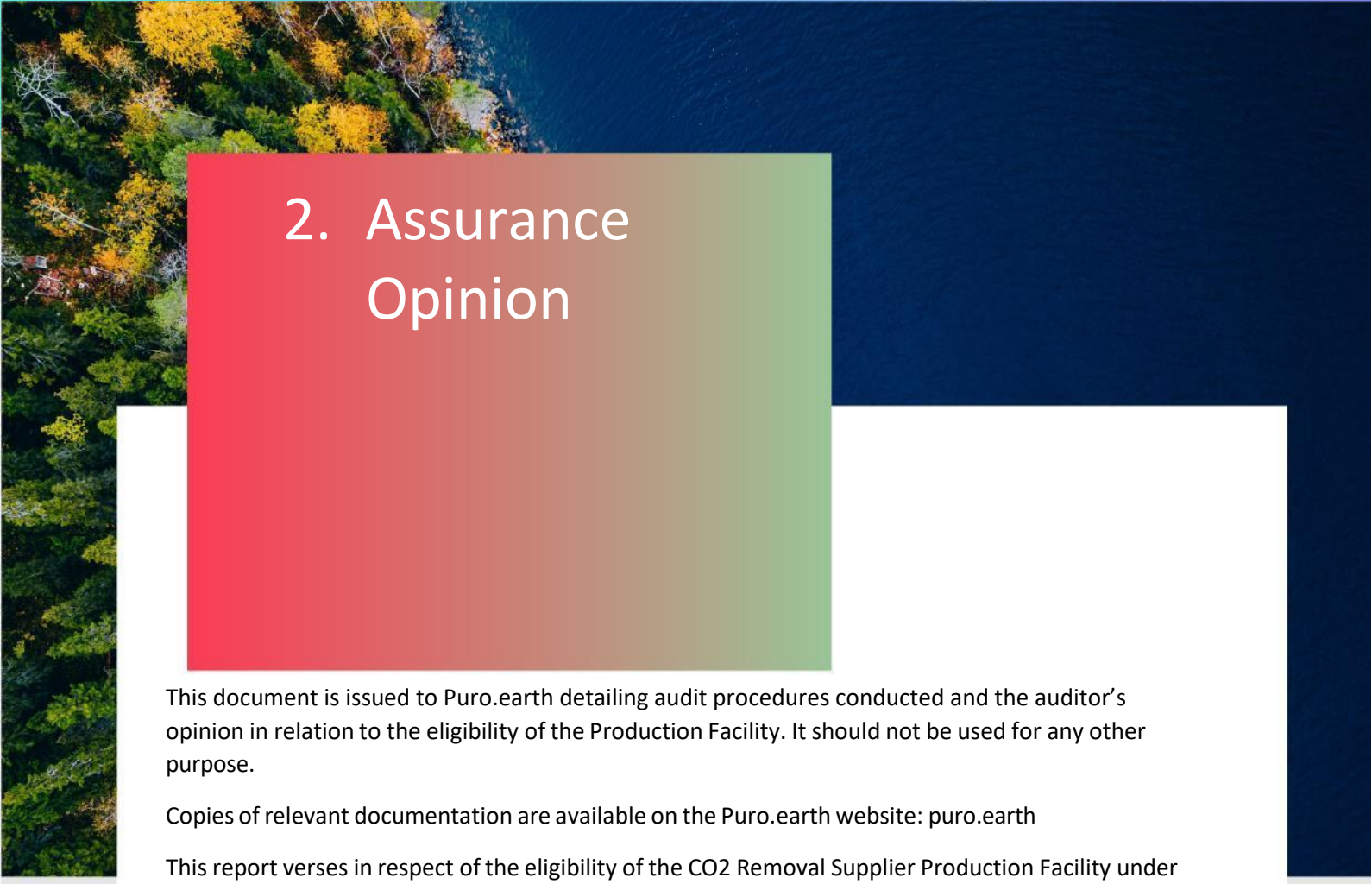
Auditing body

Auditor	**Bureau Veritas Certification**
Lead Auditor	Adriano Angelotti
Peer Reviewer	Rodrigo da Silva Oliveira

Audit Description

Project Proponent	Netzero SAS
Type Of Audit	Production Facility and Output Audit
Reporting Period Covered by Audit	29th July – 31st October 2024
Standards and Methodology	Puro.earth General Rules v4.0 (Edition 2024) Biochar Methodology

Date of Facility verification	17th December 2024
Production Facility location	Estr. p/ Brejaubinha, km 3 Brejaubinha Brejetuba, 29630-000, ES, Brasil
ID Brejetuba	566645



2. Assurance Opinion

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.

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

This report verses in respect of the eligibility of the CO2 Removal Supplier Production Facility under the requirements of Biochar Methodology to the Puro.earth Standard General Rules v4.0 (Edition 2024).

The audit opinion expressed in this report has been formed on the basis of sampling methods and evidence collection for the verification of materiality of activities and facilities, accuracy of the provided documentation and data assertion of carbon emissions reductions or removals, in regard to Puro.earth programme rules and Validation and Verification Requirements (Vs 1.1).

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.earth 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 Auditor assurance conclusion.

3. Overall conclusion of conformity to requirements in Puro.earth Standard

Overall Status: **Positive Conclusion**

Conformity to requirements		Production period of 29 july to 31 october 2024
Output Audit	Positive	71.43 dry metric tones of biochar sold
		Total CORCs = 116

The validation and verification process is able to express a reasonable assurance opinion that, in all material respects, the quantification of 116 CO2 Removal Certificates (CORCs) for the reported period was correct.

Sincerely,

Adriano Angelotti

Adriano Angelotti

Lead Auditor

Rodrigo da Silva Oliveira

Independent Reviewer

Camila Chabar

Camila Pavão Chabar

Executive Sustainability Manager

4. Recommendations and Suggestions for Improvement

Suggestion of Improvement 01

Methodology Requirement 1.1.4 - How does the installation prove that it does not use fuel in the reaction chamber?

- Highlight CO2 reduction technologies such as the SYNGAS burning process, which leaves no methane residue.

5. Quality and Assurance

Bureau Veritas Certification was engaged to perform a reasonable assurance audit of Netzero's CO2 Removal calculation from the production of biochar for the period from 29th July to 31 October 2024 against the eligibility requirements of 'the Puro.earth Standard General Rules v4.0. The responsibility comprises the expression of an opinion on the audited body's Production Facility and Output compliance with the Puro.earth Rules based on the procedures we have performed and the evidence we have obtained.

Netzero SAS and its Production Facility Netzero 003 Brejetuba are responsible for the application of the requirements of 'Annex A: Biochar Methodology of the Puro.earth Rules Edition 2022 v3' in quantifying CO2 Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to Bureau Veritas Certification. Are also responsible for preparation and presentation of the evidence in accordance with Section 5 the Biochar Methodology. Responsibilities 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.

Bureau Veritas Certification 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 of the requirements defined in the Confidentiality Agreement and No Interest Conflicts Disclosure.

Furthermore, Bureau Veritas Certification 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 Code of Ethics and Conduct for Business Partners, available for download in the following addresses:

https://www.bureauveritas.com.br/sites/g/files/zypfnx206/files/media/document/code%20of%20ethics%20Portuguese%20Br%20VFINALE%20060820%20BAT%20PDFI.pdf
https://www.bureauveritas.com.br/sites/g/files/zypfnx206/files/media/document/BPCC%20VF-4_PT_V2.pdf

6. Audit Findings

Puro Standard	Check List	Verification Documents	Audit Modality	Conformity		Response	Suggestion of Improvement	File name
				YES	NO			
Meth - 1	**How does the biomass heating activity occur as part of the solid biochar formation process?**	Procedures, Processes, Results Reports	In person	X		Diesel is only used in the reactor at the beginning of the process. Pyrolysis gases are used to feed the system without the use of diesel. The reactor does not use all the gas generated to heat the straw. This surplus will be in the future in cases where it is economical to generate electricity. The system is self-efficient.		LCA Brejetuba Jul24-Oct24; Brejetuba diesel records
	How does the engineering process occur in which pyrolysis gases are used to reduce methane levels?	Procedures, Processes, Results Reports	In person	X		Take the measurement through the gas chamber and the measurement in the two chimneys to make sure that methane is being reduced through oxidation. Methane: result 1.5 ppm. Very low		"Flue gases analyses
	What is the evidence to verify the proportion of hydrogen to carbon whose ratio must be less than 0.7?	Reports	In person	X				Biochar lab analysis.pdf

	We know that biochar must be produced from the use of sustainable waste. What waste is used in the production of biochar?	Procedure, Supply contract, Seal of origin, Analysis report	In person	X	Coffee husk only	Biomass types and origins list
Meth - 1.1.2.	**In cases where plants from invasive plant species are used, does the facility have a procedure to differentiate these species from native vegetation?**		In person	X	There is no mixing with invasive species plants.	Not applicable
	Does the Facility use any procedure to find out if there is any mixture of unsustainable waste with the inputs used in the production of biochar? Analyzes of these inputs are carried out, that is, how does the company prove that all the waste used in production is sustainable? What are the origins of the inputs?		In person	X	There is no mixing with invasive species plants.	Not applicable

Meth 1.1.3.	**Has the facility performed a Carbon Footprint or Biochar Life Cycle Analysis? Is the result negative in (net negative carbon)?**	Carbon Footprint Report, Life Cycle Inventory, GHG Inventory	In person	X	They created the LCA using the Pure template with the calculation memories.	LCA Lajinha Dec23-Oct24 Biomass records Lajinha Dec23-Oct24
Meth 1.1.4.	**Does the Facility use any type of fossil fuel in its production process? If yes, is this fuel used in the ignition, preheating or heating processes of the pyrolysis reactor?**	Procedures	In person	X	Only diesel as a fossil fuel. Internal biomass transport, biomass transport to the plant and initial energy for reactor startup. The documents show the division between these three activities.	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records
	Does the Installation identify and carry out a survey of fuel gases, in addition to other gases such as fugitive emissions?	Life Cycle Inventory	In person	X	Verified	Firefighting system layout Brejetuba; CONTROLE DE EXTINTORES - Out-24 Brejetuba
	How does the installation prove that it does not use fuel in the reaction chamber?	Procedure, analysis reports	In person	X	They have an invoice proving that the Installation does not use any type of fuel in the pyrolysis reaction chamber.	Brejetuba diesel records

Meth 1.1.5	**In which biochar production process does the burning of gases resulting from pyrolysis occur? How are they recovered, i.e. what engineering process is used?**	Procedures, Work Instructions	In person	X	In the reactor combustion chamber. Recovery occurs as follows: the strategy revolves around controlling the pressure of the reactor atmosphere. There are 7 exhaust fans and the extraction flow of Syngas (pyrolysis gas) is controlled by the frequency distribution of the exhaust fans. They control the temperature in the combustion chambers that will later be the energy sources for the pyrolysis reaction. The seventh exhaust fan is from the chimney of the external combustion chamber, where the reactor's thermal surplus is directed.	Reactor process diagram
Meth 1.1.6.	**How does the facility measure the degree of carbonization and stability of biochar with a ratio of less than 0.7?**	Analysis reports	In person	X	Through the document presented	Brejetuba air emissions - Complementary documentation 1; Brejetuba air emissions - Complementary documentation 2; Brejetuba reactor 1 - CH4 VOC; Brejetuba reactor 1 - MP SOx NOx CO N2O; Brejetuba reactor 2 - CH4 VOC;

						Brejetuba reactor 2 - MP NOx SOx CO N2O
Meth 1.1.7.	**Does the facility use as a reference the standards of the IBI - International Biochar Initiative Certification Program or the European Biochar Certificate - Guidelines? If not, which patterns are used? Have these standards been approved by the Issuing Body (Puro Standard)?**	Certification documents, e-mail and other approval records of other standards	In person	X	EBC - Guideline – Puro Standard's own methodology	EBC - Guideline – Puro Standard's own methodology; Operations license NetZero Brejetuba
	During the Facility eligibility process by the Issuing Body, was any deviation from the limit values defined in the standards used approved by Puro Standard?	Records, emails	In person	X	There was no deviation from the limits of the standards used	Operations license NetZero Brejetuba; Certificate of authorised producer registration NetZero Brejetuba; Certificate of product (biochar) registration NetZero Brejetuba; Preliminary license + installation license NetZero Brejetuba

							Padrão Técnico Trabalho em altura; Padrão Técnico Comunicação e Investigação de Ocorrências 07062023; Padrão Técnico Consignação e Desconsignação de Energias; Padrão Técnico Critérios de Avaliação de Riscos 27042023; Padrão Técnico Espaço Confinado 12092023; Padrão Técnico Içamento e Movimentação de Cargas; Padrão Técnico Trabalho a Quente; Plano de Contingência e Atendimento a Emergência - Brejetuba - rev00
Meth 1.1.8.	**What guarantees does the Facility provide regarding safety and cleanliness procedures in the workplace?**	Workplace visit	In person	X	Safety programs		
Meth 1.1.9.	**Did the Installation go through any Production Installation Audit process?**	Audit Report	In person	X	No, this is the first one. license operation in the permits		License operation

Meth 1.2.2.	**Did the Facility present the necessary safeguards to protect the surrounding natural environment and local communities? If yes, were these documents accepted by the Issuing Body?**	Operating License, Environmental and Social Impact Assessment	In person	X	They have the SEL - Simplified Environmental License to which there are no conditions for this license. These documents were accepted by the issuing body (Puro Standard).	Environmental and social safeguards questionnaire; Environmental Evaluation Report Brejetuba signed; Environmental impact and risk assessment report NetZero Brejetuba; Risk analysis report - Lajinha and Brejetuba; Emissions monitoring plan; List of attendees - Brejetuba stakeholder engagement - Neighbours event 26Jul23; Stakeholder Engagement Report - NetZero Brejetuba.
	Does the Facility have a communication channel to register possible complaints regarding local communities?	Customer Satisfaction and Complaint Records	In person	X	They created a communication channel for complaints using the email opiniao.brejetuba@br.netzero.green. The announcement was made during the public meeting (quarterly) with the community and neighboring companies with	Stakeholders report (Sample Invitation)

					the delivery of folders to participants.	
	Is there any record for the start of the Installation's activities that proves the consent of the local communities?	Registration, Meeting Minutes	In person	X	Quarterly meetings are held with the participation of the surrounding community.	Stakeholders report (Sample Invitation)
Meth 1.2.3.	**How does the Installation demonstrate the ADDITIONALITY of its project, that is, that its CO^2 removals are the result of carbon financing?**	Financing contract, Reports	In person	X	They have a document proving ADDITIONALITY and the proportion of carbon credits in relation to biochar production, approximately 50% to 50%.	Confidential - BP NetZero Brejetuba; Puro Additionality v1.9 - NetZero signed
	Did the project have non-carbon financing?	Financing agreement	In person	X	There was only investment from NetZero itself	Shareholders ownership structure
	Is financial control management carried out that includes the project's complete budget data?	Financial Statement, Project Budget Report	In person	X	Same additionality document. Financial statement	Confidential - BP NetZero Brejetuba; Puro Additionality v1.9 - NetZero signed;

	Have technical and financial feasibility studies been carried out, taking into account the baseline of the CO2 removal project?	Technical and financial reports	In person	X	Yes. The specific Business Plan for Brejetuba	Company framework - Shareholder and director - NetZero Brejetuba I; Puro Platform Agreement NetZero 2022-03-01
	How does the Facility prove that the CO2 removal project is not required by any law, regulation or other regulations?	Declaration	In person	X	They proved it through the voluntary carbon market, through the company's own removal process.	Company framework - Shareholder and director - NetZero Brejetuba I; Puro Platform Agreement NetZero 2022-03-01; Company registration NetZero Brejetuba
Meth 1.2.4.	**Did the Facility carry out any GHG Inventory, CO2 Removal Inventory or Life Cycle Inventory?**	LCA report, GHG Inventory Report, Life Cycle Inventory Report	In person	X	Yes, the Facility performed the LCA	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba

	In the Inventory presented, is the quantity of biochar produced and sold documented? If yes, how much was it?	Accuracy Records	In person	X	Yes, they have records in a single list of the weights of each bag.	Shipped bags
	Did the Facility carry out calibrations of meters and measuring equipment?	Records and Certificates	In person	X	Yes, they have documents for all calibrations with INMETRO approval certificates	5375 - NETZERO (BREJETUBA); 5376 - NETZERO (BREJETUBA); 5378 - NETZERO (BREJETUBA); 5379 - NETZERO (BREJETUBA); 5380 - NETZERO (BREJETUBA); 5381 - NETZERO (BREJETUBA); 5382 - NETZERO (BREJETUBA); 5383 - NETZERO (BREJETUBA); ATESTADO DE AUTORIZAÇÃO 2024- 2025; Brazilian regulation on validity of calibration certificates; Brejetuba probes layout Oct24; CERTIFICADO P-623 50G A 5 KG;

					CERTIFICADO P 624 50MG A 10G; CERTIFICADO P 638 20 KG; CERTIFICADO P 640 20KG.
Does the LCI take into account emissions related to the cultivation, harvesting and transport of biomass, for example, the use of machinery and fuel, whether there was fertilization, transport of biomass with fuel?	LCA Records	In person	X	Cultivation and harvesting are not applicable. The process is considered from the removal of biomass from producers	Biomass types and origins list
Does the Inventory take into account GHG emissions related to the transportation and distribution of Biochar, as well as residual material used in the use of biochar?	LCA Records and Inventory (Scope 3)	In person	X	Yes. The residual material left over from biochar production is tar (only 2%) and the rest is used for burning inside the reactor's combustion chambers.	Residues shipping records Brejetuba
Does the Inventory take into account GHG emissions related to energy costs?	LCA, Inventory, Results Report	In person	X	Yes	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel

						consumption Brejetuba; Residues shipping records Brejetuba
	Are CO2 removals included in the Results Report or Life Cycle or GHG Inventory?	LCA, Inventory, Results Report	In person	X	Yes. In the LCA.	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
Meth 1.2.5.	**Which record has the complete Facility data, as well as the Installation Supplier (owner) data?**	Operating License, Company Articles of Association The document must include the name of the founder(s), location of the Production Facility, proof that the Biochar producer is the same as the CO2 removal project.	In person	X	Yes	Shareholder ownership structure. Social contract.

	Does the Facility have any documents confirming the total volume produced during the 2023/2024 calendar year?	Results Report	In person	X	Yes. They have a document that proves the daily value.	Residues shipping records Brejetuba; Biochar produced records Brejetuba Jul24-Oct24; Yield calculation Brejetuba
	Does the Facility have any documents confirming the CO2 removal method for which the plant is eligible to receive CORCs?	Declaration of the Issuing Body, Master Plan, Floor Plan, Project Report	In person	X	Yes. It is within the biochar methodology	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
	Does the Facility have any documents confirming the date it became eligible to receive CORCs?	Declaration of the Issuing Body (Puro Standard)	In person	X	N/A	Not applicable
	Did the Production Unit (Facility) project have any public support or benefit?	Partnership Agreement, Public Investment Agreement	In person	X	No. Netzero's own investment	Not applicable
Meth 3.1.	**Does the Facility carry out an LCA - Biochar Life Cycle Assessment, in accordance with ISO 14040/44?**	Verification Reports, ISO 14040/44	In person	X	Yes	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24;

						Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
Meth 3.2.	**The LCA (GHG Inventory) presented by the company includes everything from the production of biomass (cultivation, harvesting and transportation to the gate), the process of converting the biomass into biochar, as well as its distribution and use?**	Results report (life cycle assessment report)	In person	X	The LCA ranges from the removal of biomass to its use by customers who are mapped	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
	In the Inventory (LCA) used, the gases are identified and calculated separately, as well as the stages of the CO2 removal process?	Results report (life cycle assessment report)	In person		Yes. In according to the LCA	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba

Meth 4.1.	**When quantifying emissions, is the general equation for net carbon sequestration used? What is the baseline used (reporting period)?**	See equation item 4.1. of the methodology. Must be in Inventory or LCA	In person	X	2024 will be the first baseline	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba Dec23-Oct24;
Meth 4.2.	**Does the Facility have any draft or PDD with the calculation information and equations used, in accordance with the required methodology?**	Draft, methodology PDD	In person	X	The calculation memorial is in the LCA	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
	Are laboratory analyses of the biochar produced performed?	Draft, methodology PDD, laboratory reports, sampling collection procedure	In person	X	Yes	Biochar contaminants analysis Brejetuba Oct24; Biochar elemental analysis Brejetuba Sep24

Meth 4.3.	**In the LCA (Inventory - Scope 3), at the biomass production and supply stage, are changes in land use analyzed? What changes correspond to this?**	LCA records	In person	X	They carry out a soil analysis with 5 references for each producer	Soil Temperature Data Matas de Minas
	When supplying biomass to the facility gate, does the Inventory take into account emissions resulting from the use of vehicles, fuel and road infrastructure?	LCA records	Remote / In person	X	Use the total fuel used in each truck according to the distance	Brejetuba diesel records; Corrected diesel consumption Brejetuba
Meth 4.4.	**In the LCA (Inventory), are the GHG emissions related to the internal transport of biomass, as well as from its mobile unit that takes the biomass to the location where the mobile unit is operated?**	LCA records	In person	X	Yes	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba

	In the LCA (Inventory), are GHG emissions related to the Operation of the Pyrolysis Reactor presented, such as the combustion of the chamber for pyrolysis gases and the use of oil? Are emissions identified in the Combustion Gas Treatment System? Also, are emissions resulting from the use of equipment in the post-processing or post-pyrolysis stage taken into account? During the operation of the gasifier reactor, are emissions identified?	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Gas emissions in the pyrolysis chamber feed back into the combustion chamber.		LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
	In the LCA (Inventory), are GHG emissions from biochar packaging presented?	LCA records	In person	X	Packaging is reused. However, as they are still within the deadline to receive them, the facility does not have a basis for the quantity of non-returnable bags.	Perform traceability of all bags	Stakeholder contract for bag return

	In the LCA (Inventory), are GHG emissions related to the manufacture of the pyrolysis reactor and its installation presented? Are emissions related to energy and materials spent, as well as reactor disposal, considered? Are direct emissions from the reactor stack taken into account? Are emissions from reactor maintenance taken into account?	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Yes, at LCA. (Production equipment, civil works)	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
	In the LCA (Inventory), GHG emissions related to the biomass drying and chipping process are presented, as well as the disposal of dry products and chipping equipment (is there waste?)?	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Only the fines (particles from the biomass itself).	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba

	In the LCA (Inventory), are GHG emissions related to the use of energy in the process of using equipment, in addition to other consumable products in the maintenance and operation process?	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Yes	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
Meth 4.5.	**In the LCA (Inventory), are GHG emissions related to the distribution and use of biochar presented?**	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Yes, they have emissions from distribution and use.	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
Meth 5.2.1.	**For plant biomass, does the Facility have the SFI - Forest Management Certification of the Sustainable Forestry Initiative or the Forest Certification Endorsement Program (PEFC) - Sustainable**	Declaration of recognition of the Standard, Certificates	In person	X	Only from agronomic culture	Not applicable

	Management Standard? If not, do you have other certifications recognized by Puro Standard?					
	For non-forest biomass residue, how does the installation prove that the raw material is sustainable?	Procedures	In person	X	Not applicable	Not applicable
Meth 5.3.	**For the amount of biochar produced in the reporting period, does the Facility have documents such as maintenance records, in cases where there has been a significant stop in biochar production?**	Maintenance records	In person	X	They have a report in which they generate the reasons and duration. They are called Pit Stops	Daily indicators

	When quantifying the total production of biochar in the reporting period, were there changes in the methodology for calculating the dry mass of biochar produced? If so, does the company have supporting records?	Maintenance and inspection records. Records of methodology reviews in the Results report or LCA	In person	X	There was no change in the methodology. The equations and calculations are the same.	LCA Brejetuba Jul24-Oct24; Brejetuba diesel records; Electricity records Brejetuba Jul24-Oct24; Corrected diesel consumption Brejetuba; Residues shipping records Brejetuba
Meth 5.3.2.	**When data on the amount of biochar produced is calculated, is the measurement done by biochar load cells, that is, by parts, by quantity of biochar?**	LCA Report	In person	X	It is made by the sum of the mass of the bags	Stakeholder contract for bag return; Example of packaging tag Brejetuba; Statement of understanding of physical-product decoupling NetZero;
	Is the water input measured, the equation of which is equivalent to the amount of dry mass through the weight of each biochar load cell minus the weight of the water?	LCA Report	In person	X	Measurement of humidity contained in the bags	Stakeholder contract for bag return; Example of packaging tag Brejetuba; Statement of understanding of physical-product decoupling NetZero;

Meth 5.3.3.	**In laboratory analyzes the total amount of Organic Carbon, Hydrogen and the H/C org ratio is calculated?**	Analysis reports	In person	X	Yes, they are in the laboratory analysis reports	Biochar contaminants analysis Brejetuba Oct24; Biochar elemental analysis Brejetuba Sep24
	Are the laboratories accredited by national authorities? Do they meet the testing requirements of international standards?	Certificates, Records	In person	X	Samples are sent to an accredited laboratory in Germany	Biochar contaminants analysis Brejetuba Oct24; Biochar elemental analysis Brejetuba Sep24
Meth 5.3.4.	**Are tests for PAHs and heavy metal contents carried out in laboratory analyses?**	Analysis reports	In person	X	Yes. In the LEC laboratory - inside UFMG and they analyze PAHs, PCBs and other heavy metals. To register with MAPA, they must present the minimum parameters of PAH, PCBs and heavy metals.	MAPA registration
Meth 5.3.5.	**Does the Facility have records of samples sent to the Laboratory?**	records, reports	In person	X	Yes	Biochar contaminants analysis Brejetuba Oct24; Biochar elemental analysis Brejetuba Sep24
Meth 5.3.6.	**Does the Facility comply with local environmental requirements for identifying environmental aspects and impacts**	Environmental Reports, Safeguards	In person	X	Recycle water. They have air emissions documents.	Biochar contaminants analysis Brejetuba Oct24; Biochar elemental analysis Brejetuba Sep24

	relating to polluting emissions of water, air and soil?					
Meth 5.4.1.	**Does the Facility have a purchase contract, sales or shipping documentation for the product, indicating that in its final use the removal of biochar will not return to the atmosphere? Are these registrations accepted and approved by the Puro Standard Issuing Body?**	Contracts, sales documentation, shipping records, statements from the issuing body	In person	X	Yes, the partnership contracts include the commitment to supply biomass, the subsidized purchase of biochar, the requirement to use the soil for agricultural application and, as an annex to the contract, the return of packaging. The Partnership Agreement document has been approved by Puro Standard.	Partnership contract
Meth 5.4.3.	**Is soil temperature justified in carbon sequestration in biochar?**	LCA Report	In person	X	Yes	Soil Temperature Data Matas de Minas
Meth 5.5.1.	**Does each CORC have Installation records, credit, issuance and cancellation dates, in addition to title and ownership?**	CORC Records	In person	X	Yes	CORC Report Summary - Biochar -

							Brejetuba
Puro.earth_ General-Rules – 6.1.	**Did Netzero determine the net volume of CO2 removal, in accordance with the applicable methodology, following its rules, as well as the requirements of the Life Cycle Assessment Guidance?**	CORC Records	In person	X	Yes	In according to the LCA and CORC summary.	CORC Report Summary - Biochar - Brejetuba
Puro.earth_ General-Rules – 6.2.	**Did Netzero consider possible leaks that could occur during the production process? If so, has the facility established requirements to minimize or mitigate the effects of leaks?**	LCA, Project description	In person	X	Yes	Factoring the H/Corg molar ratio ensures adequate quantification of the unstable portion of carbon during the first 100 years. Leakage from other sources is considered highly unlikely due the high moisture content in the biochar and 2) virtually no occurrence of field fires in the region (based on https: //plataforma.brasil.mapbiomas.org/ fogo)	LCA Brejetuba Jul24-Oct24
Puro.earth_ General-Rules – 6.3.	**Did Net Zero use the uncertainty and conservativeness requirements of the applicable methodology?**	LCA, Project description	In person	X	Yes	Almost all parameters used in LCA are measured or acquired directly, minimizing uncertainty. Only two types of numbers are based on estimates: transportation of	LCA Brejetuba Jul24-Oct24

						construction materials to the site and transportation of products downstream. Both are based on conservative estimates. Regarding conservativity, it was found that LCA uses a conservative approach, quantifying many key elements (e.g. biomass, diesel) based on invoiced values and not on used values.	
Puro.earth_ General-Rules – 6.4.	**Has the facility presented environmental and social safeguards relevant to its activities, so as to avoid damage to the surrounding natural environment, as well as local communities?**	Safeguards documents Operational License	In person	X	Yes	The project follows a robust ESG roadmap based on IFC performance standards, utilizes specialized compliance software to comply with applicable environmental regulation, and maintains close relationships with all key local stakeholders.	"Emissions monitoring plan"; "Environmental and social safeguards questionnaire"; "Environmental Evaluation Report Brejetuba signed"; "Environmental impact and risk assessment report NetZero Brejetuba"; "List of attendees - Brejetuba stakeholder engagement - Neighbours event 26Jul23";

							"Partnership contract with Coocafé"; "Risk analysis report - Lajinha and Brejetuba"; "Stakeholder Engagement Report - NetZero Brejetuba".
Puro.earth_ General-Rules – 6.5.	**Has the Installation proven that the project has additionality, that is, it is not required by existing laws, regulations or other binding obligations? Is additionality demonstrated to the baseline? Is this additionality demonstrated financially?**	Financial Reports; Project Description	In person	X	Yes	It was found that finances show that carbon financing is a determining factor for project implementation.	"Confidential - BP NetZero Brejetuba"; "Puro Additionality v1.9 - NetZero signed"
Puro.earth_ General-Rules – 6.6.	**Did Netzero declare positive impacts on the SDG?**	SDG report	In person	X	Yes	Not applicable.	Not applicable

7. Audit Team Qualification

Auditor	**Bureau Veritas Certification**
Lead Auditor	Adriano Angelotti Master in Environment, Specialist in Environmental Sciences and Specialist in Quality Management from University of Granada - UGR, in Spain. Lines of Research in Product Life Cycle Analysis / 3rd Party Audit Techniques. MBA in Sustainability and ESG from Instituto ETHOS. Postgraduate in Carbon Market and Climate Change. Business Administrator by UNIBERO. Has 15 years of experience with Sustainability, HSE and Climate Change, having worked in large companies such as Petrobras, Nuclebras, Eletrobras, Brazilian Olympic Committee – COB, among other large companies. Lead Auditor International IRCA of ISO 14001, 9001 and 45001 Standards. Lead Auditor of ISO 14064 Standards – Inventory of Greenhouse Gases and ISO 14067 – Carbon Footprint. Special Advisor for Sustainability from the ESG Foundation, an organization based in London. Independent consultant for implementation of Sustainability/ESG, Environmental Management Systems and Preparation of Carbon Credit Projects.