


# PURO.EARTH

## OUTPUT AUDIT REPORT

| KEY PROJECT INFORMATION               |   |                  |
|---------------------------------------|---|------------------|
| REPORT ID                             | PUR.VER.25.011  |                  |
| REPORT TITLE                          | Namibia Sahvanna Restoration Biochar Project with Planboo Output Audit Report                                   |                  |
| REPORT DATE                           | 27/11/2025  |                  |
| VERSION NO.                           | 1.1   |                  |
| CO <sub>2</sub> REMOVAL SUPPLIER      | Planboo Eco AB  |                  |
| PRODUCTION FACILITY NAME              | Farm Gai Kaisa 159  |                  |
| PRODUCTION FACILITY ADDRESSES         | D2512, Grootfontein District, Namibia   |                  |
| PRODUCTION FACILITY ID                | 226049  |                  |
| PRODUCTION FACILITY COORDINATES       | 19°54'01.1"S 17°50'00.3"E   |                  |
| REMOVAL PERIOD                        | 25/01/2025 to 13/10/2025  |                  |
| CO <sub>2</sub> SINK SECTOR           | Biochar   |                  |
| APPLIED METHODOLOGY                   | Biochar Methodology Edition 2022, v3.0  |                  |
| PURO.EARTH STANDARD VERSION           | Puro Standard General Rules Version 4.2 & 3.1   |                  |
| NET VOLUME OF CO <sub>2</sub> REMOVAL | 1565.70 CORCs   |                  |
| CLIENT                                | Puro. earth   |                  |
| PREPARED BY                           | Earthood Services Limited (formerly known as Earthood Services Private Limited)                                 |                  |
| APPROVED BY                           | <br>Dr. Kaviraj Singh<br>CEO |                  |
| WORK CARRIED OUT BY                   | Team Leader & Methodology Expert  | Mehr Munjal      |
|                                       | Verifier  | Mehr Munjal      |
|                                       | Trainee Verifier  | Shubham Patil    |
|                                       | Technical Reviewer & Methodology Expert   | Anjali Chaudhary |

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## 1. INTRODUCTION

Earthood Services Limited (here in referred to as Earthood) was contracted by Puro. earth to undertake an output facility audit for the project facility “Farm Gai Kaisa 159” to verify the CO<sub>2</sub> removal claims for the period spanning from 25/01/2025 to 13/10/2025/1/. This report summarizes the results and conclusions of the output audit performed as a formal part of the Puro. Earth certification process as defined in Puro Standard General Rules version 3.1 and version 4.2/5/. Earthood declares that we are an impartial auditor, free from any conflicts of interest, capable, and qualified to complete this audit according to Puro Standard General Rules/5/ and related Validation and Verification Body Requirements version 1.2/6/.

The Planboo Namibia biochar project is a collaborative initiative between Planboo Eco AB and Carbon Capital. Located in the Grootfontein District of central-northern Namibia, the biochar production facility utilizes biomass from Namibian encroacher species, which are invasive and provide sustainable feedstock for the project/14/. The facility employs pyrolysis technology and consists of three charcoal retort kilns operating continuously, with a production capacity of 20 tons of charcoal per day.

The Charcoal produced by the facility is screened and graded into restaurant grade, BBQ grade and charcoal fines which are about 30% of the total production per month amounts to an estimated 230t of charcoal fines per month/13/. Namibia is a leading charcoal producer in this region, it is a common practice to briquette these charcoal fines and burn or is discarded in the open, creating environmental hazards fuel. Under the CDR project these fines classified as biochar are applied to the agriculture land thereby generating carbon removal credits.

### 1.1 OBJECTIVES

The objective of this audit is to conduct a third-party assessment of the operational and administrative processes of the production facility, as well as the output generated and CO<sub>2</sub> removals achieved during the period from 25/01/2025 to 13/10/2025. The assessment verifies compliance of all project documentation and supporting materials with the rules and requirements of the Puro Standard General Rules /5/. In particular,

- Project conformance to the applied biochar methodology Edition 2022 v3.0/4/.
- Life Cycle Assessment (LCA) Report/2/ and CORC calculation/1/
- Uncertainty and Reversal risk estimation
- Monitoring and Reporting Plan
- Project Description

As directed by Puro.earth, the existing projects need to start following the new versions of the Puro Standard General Rules from the renewal of crediting period i.e. next production facility audit (every 5 years), unless the facility opt to do so earlier. The current project got registered in compliance with the Puro Standard General Rules version 3.1/5/ and is under output audit for third monitoring period (25/01/2025 to 13/10/2025) of the first crediting period (30/01/2024 – 29/01/2029)/19/. Therefore, the ongoing CORC issuance has been granted to Farm Gai Kaisa 159 as per the Puro Standard General Rules version 3.1/5/.

## 1.2 LEVEL OF ASSURANCE

☒ Reasonable Level of assurance

☐ Limited Level of assurance

Earthood's verification approach is based on understanding the risks associated with reporting GHG emissions data and the controls in place to mitigate these risks. Earthood's plan for the verification process involved obtaining the necessary evidence, information, and explanations to provide a reasonable level of assurance. The VVB reviewed sufficient evidence to verify the project implementation, data, parameters, and emission reduction calculations for this monitoring period. All the supportive documents and evidence referred during current output audit are included in Appendix 2. Any discrepancies found during the verification assessment were raised as audit findings and successfully resolved. All audit findings are included in Appendix 3 of this report.

During the current output audit, the VVB conducted a remote site audit of the project activity, as detailed in Section 2, and observed no substantial changes, thus meeting a reasonable level of assurance.

## 1.3 AUDIT TEAM

The audit involved a desk review of the relevant documentation, remote site audit, and technical review. The personnel employed and their roles in this assessment were as follows. The assessment team's qualifications are attached as Appendix 4.

| Roles allocated to the assessment team |      |                       |                   |           |                  |
|--|------|-----------------------|-------------------|-----------|------------------|
| Role                                   | Name | Nature of involvement |                   |           |                  |
|  |      | Desk Review           | Remote Site Audit | Reporting | Supervision      |
|  |      |                       |                   |           | Technical Review |

|  |                  |   |   |   |   |   |
|--|------------------|---|---|---|---|---|
| Team Leader,<br>Methodology Expert and<br>Verifier | Mehr Munjal      | Y | Y | Y | Y | - |
| Trainee Verifier                                   | Shubham Patil    | Y | Y | Y | Y |   |
| Technical Reviewer&<br>Methodology Expert          | Anjali Chaudhary | - | - | - | - | Y |

## 2 AUDIT PROCESS

A planned series of audit activities were conducted during the remote site audit/12/ to independently verify facility operations, production, and output data, and CORC Claims. The remote site audit was conducted following the specifications of Puro Standard General Rules Version 4.2 & 3.1/5/, the Puro Biochar Methodology Edition 2022 version 3/4/. Specific audit activities conducted are summarized below.

### 1. Opening meeting:

- Conducted an initial meeting to outline the audit objectives, scope, and methodology.
- Reviewed key operational measurement points and instrumentation used in the facility.
- Review of ownership details, roles and responsibilities of the removal suppliers.

### 2. System Inputs and Outputs Review:

- Examined the inputs (biomass feedstock) and outputs (charcoal and biochar fines) of the production system.
- Verified the accuracy and consistency of input and output data.

### 3. Records Examination:

- Inspected records related to the receipt of feedstock, including delivery notes and inventory logs.
- Reviewed production logs detailing the daily operation of the kilns and production outputs.
- Assessed the utilization and maintenance records of the equipment used in production.

### 4. Data Collection and Material Handling Procedures:

- Evaluated data collection methods and tools to ensure accurate tracking of production metrics.
- Observed material handling procedures to ensure compliance with operational standards and efficiency.

#### 5. Equipment and Calibration Review:

- Checked the calibration records/11/ for all measurement instruments and equipment used in the production process.
- Ensured that all equipment was properly maintained and functioning correctly.

#### 6. Safety and Social Security Arrangements:

- Assessed the safety measures in place at the production facility, including worker safety protocols and emergency procedures.
- Reviewed social security arrangements for employees to ensure compliance with local regulations and standards.

#### 7. Compliance Checklist:

- Used the Puro Biochar Methodology Compliance Checklist to systematically verify adherence to the specified standards.
- Documented findings and ensured all criteria were met, with any discrepancies noted and addressed.

#### 8. CORC Claims Verification:

- Independently verified the facility's CO<sub>2</sub> Removal Certificates (CORCs) claims.
- Cross-checked CORC claims against the production and output data to ensure accuracy and legitimacy.

These activities collectively ensured a comprehensive audit of the charcoal production plant, validating its operations, data integrity, and compliance with the Puro Biochar Methodology version 3.0/4/.

List of facility personnel interviewed during remote site audit is as follows.

| S. No | Interviewee        |            |   | Date       | Team member(s)                |
|-------|--------------------|------------|---|------------|-------------------------------|
|       | Last Name          | First Name | Affiliation                               |            |                               |
| 1.    | Lindeque           | Colin      | MD- Carbon Capital Pvt. Ltd.              | 21/11/2025 | Mehr Munjal and Shubham Patil |
| 2.    | Hernandez Folguera | Marc       | COO & Co-Founder - Planboo                | 21/11/2025 | Mehr Munjal and Shubham Patil |
| 3.    | Falk               | Stefan     | CEO - Retort Charcoal Producers Pvt. Ltd. | 21/11/2025 | Mehr Munjal and Shubham Patil |
| 4.    | -                  | Adie       | Site Personnel                            | 21/11/2025 | Mehr Munjal and Shubham Patil |

### 3 COMPLIANCE WITH METHODOLOGY

There are no deviations to applied methodology observed during current monitoring period and project activity complies with the registered PPD and the requirements outlined in the applied methodology Puro Biochar Methodology Edition 2022 version 3/4/.

### 4 RESOLUTION OF FINDINGS

The process for raising the findings (corrective actions, non-conformities, or other findings) by the assessment team was carried out during the desk review phase and from the remote site audit observations and discussions. As an outcome of the audit process, the assessment team can raise different types of findings according to the following understanding:

1. A clarification request (CL) is raised where information is insufficient or not clear enough to determine whether the applicable requirements of the registry have been met.
2. When a non-conformance arises, the team leader raises a Corrective Action Request (CAR). CAR is issued, where:
  - a. The project participant made mistakes that would influence the ability of the project activity to achieve real, measurable, and additional emissions reduction.
  - b. The standard and methodology requirements have not been met; there is a risk that emissions reductions cannot be monitored or calculated.
  - c. The auditing process may be halted until this information is made available to the team leader's satisfaction. Information or clarification provided as a result of CL may also lead to CAR.
3. A Forward Action Request (FAR) will be raised when certain issues related to project implementation are reviewed during the following validation assessment.

During the Output Audit, a total of 02 CLs and 01 CARs were raised and resolved satisfactorily. The list of CARs/CLs raised, and the responses provided, means of verification, reasons for their closure, and corrections in the relevant documents are provided in Appendix 3 of this report. No FAR was raised during this assessment.

### 5 PRODUCTION STANDING DATA

| GENERAL INFORMATION      |  |
|--------------------------|--|
| Production Facility Name | Farm Gai Kaisa 159<br>GSRN: 643002406801000992 |
| Facility unique Identity | 559332-1291                                    |
| Facility ID              | 226049   |

|  |                                       |
|--|---------------------------------------|
| CO <sub>2</sub> Removal Supplier registering the production facility                               | 86XEEDA43Z- Planboo Eco AB            |
| Location   | D2512, Grootfontein District, Namibia |
| Verified CORC Factor   | 2.097 CORCs per ton biochar           |
| Verified CORCs for the reporting period from 25/01/2025 to 13/10/2025                              | 1565.70-ton CO <sub>2</sub> eq CORCS  |
| Removal Methodology for which the plant is eligible to receive CORCs                               | Biochar Methodology Edition 2022 V3   |
| Production facility has benefitted from public funding   | No                                    |
| Removal method specific information as may be specified in the relevant removal method methodology | Biochar, Pyrolysis Process            |

## 6 QUANTIFICATION OF CO<sub>2</sub> REMOVAL

| INPUT  | VERIFIED RATE | UNIT                      | NOTES<br>(Specifications, source, etc)  |
|--|---------------|---------------------------|---|
| Biomass supply inputs (collection, handling, transportation emissions), ( $E_{\text{biomass}}$ ) | 61.60         | tonne CO <sub>2</sub> -eq | Emissions are from transport of biomass from source to kiln site. Verified average transport distance is within 35 km, from the suppliers' agreements.<br>Growth and harvesting emission are considered 0 t CO <sub>2</sub> as the biomass is an invasive species and is harvested by hand, as verified from the LCA report. Since, there were no significant changes in the biomass source and harvesting procedures from MP2, the factor for $E_{\text{biomass}}$ obtained through LCA analyses was same as that of MP2/2/3/. |
| Production and operation emissions output ( $E_{\text{production}}$ )                            | 81.68         | tonne CO <sub>2</sub> -eq | Production emissions include all the material and energy inputs (electricity, heat, water, packaging, other chemical), as well as infrastructure related emissions.<br>During the remote site audit, it was observed that the cooling boxes are used for biochar cooling thus, the production water usage negligible. Calculations are based on the flue gas emissions analysis conducted by Ithaka Institute in 2023/17/.  |



|   |          |                           |   |
|---|----------|---------------------------|---|
|   |          |                           | In current output audit, the production facility has installed Photovoltaic system replacing diesel generator for in house electricity consumption confirmed during remote site audit/12/, which significantly reduced the emissions from production facility as calculated in LCA analysis sheet/2/ and reported in CORC Report Summary sheet/1/.  |
| Product distribution emissions output (E <sub>use</sub> ) | 6.20     | tonne CO <sub>2</sub> -eq | Biochar deliveries to end use cover transport emissions as well as soil incorporation emissions. The activity data is based on data collected each day based on the vehicles used. Verified through the biochar tracking and fuel log. /7/<br>The produced biochar is applied to the agricultural soils, where the biochar is incorporated in the soil matrix. This is confirmed during remote site audit/12/ and through Statement of End Use – Biochar – RCP/18/. This has resulted in significant reduction in diesel consumption for biochar application, thereby resulting into lesser E <sub>use</sub> emissions as calculated in LCA analysis sheet/2/ and reported in CORC Report summary sheet/1/. |
| E <sub>stored</sub>                                       | -1715.18 | tonne CO <sub>2</sub> -eq | Dry mass is determined as per the facility protocols and verified by the lab analysis result. /10/  |
| Biochar used for which CORCs are claimed                  | 746.64   | Dry metric tonnes         | The geolocation of the farms is recorded in the database, along with images. Also, during the remote site audit it was verified that biochar was applied on the facilities own farm during the current removal period.  |
| CORCs issued  | 1565.70  |                           | The value is correctly calculated based on the total production of biochar during the reporting period, and LCA calculation   |

| Formula CORCS = E <sub>stored</sub> – E <sub>biomass</sub> – E <sub>production</sub> – E <sub>use</sub> |                 |   |
|---|-----------------|---|
| E <sub>biomass</sub>  | 61.60/746.64    | 0.0825 tonne CO <sub>2</sub> -eq/tonne biochar  |
| E <sub>production</sub>   | 81.68/746.64    | 0.1094 tonne CO <sub>2</sub> -eq/tonne biochar  |
| E <sub>use</sub>  | 6.20/746.64     | 0.0083 tonne CO <sub>2</sub> -eq/tonne biochar  |
| E <sub>stored</sub>   | -1715.18/746.64 | -2.2971 tonne CO <sub>2</sub> -eq/tonne biochar |
| <b>CORC Factor</b>  | 1565.70/746.64  | 2.097 CORCs/tonne biochar                       |
| <b>H:C ratio</b>  | 0.328           | -   |

## 7 FINAL OPINION

Based on our comprehensive review of the project documentation, thorough site inspection, and subsequent follow-up actions, Earthood Services Limited has gathered sufficient evidence to conclude that the production facility "Farm Gai Kaisa 159" meets the requirements outlined in the Puro Standard General Rules Version 4.2 & 3.1. We confirm that the Puro Biochar Methodology Edition 2022 version 3 has been correctly applied for output and CO<sub>2</sub> removal calculation.

The project implementation aligns closely with the information provided in the project documentation, and monitoring procedures adhere to the prescribed methodology. Furthermore, the removals achieved during the current monitoring period have been accurately calculated without significant discrepancies.

Our verification approach is grounded in a deep understanding of the risks associated with reporting GHG emission data and the implementation of controls to mitigate these risks effectively. Based on the evaluated information, we affirm that the emission removals for the second reporting period from 25/01/2025 to 13/10/2025, amount to 1565.70 CORCs.

Therefore, Earthood Services Limited confirms the production facility's capability to effectively remove CO<sub>2</sub> and requests the issuance of CORCs for the second reporting period.

## APPENDIX 1: ABBREVIATIONS

| Abbreviations | Full texts                          |
|---------------|-------------------------------------|
| CAR           | Corrective Action Request           |
| CL            | Clarification Request               |
| FAR           | Forward Action Request              |
| Earthood      | Earthood Services Limited           |
| CORC          | CO <sub>2</sub> Removal Certificate |
| GHG           | Greenhouse Gas(es)                  |
| PPD           | Puro Project Description            |
| VVB           | Validation and Verification Body    |
| LCA           | Life Cycle Assessment               |
| CDR           | Carbon dioxide Removal              |

## APPENDIX 2: REFERENCES

| S.No. | Title   | References to the document | Provider   |
|-------|---|----------------------------|------------|
| 1     | CORC Report Summary - Biochar - 20251024  | Dated 24/10/2025           | Planboo    |
| 2     | LCA Reporting Sheet MP 3:<br>'LCA Result reporting _ 2025-10-24'  | -                          | Planboo    |
| 3     | LCA Reporting sheets MP 2: <ul style="list-style-type: none"> <li>LCA Result reporting _ 2024-04-29</li> <li>LCA Result reporting _ 2024-07-04</li> <li>LCA Result reporting _ 2024-07-17</li> <li>LCA Result reporting _ 2024-08-26</li> <li>LCA Result reporting _ 2024-10-25</li> <li>LCA Result reporting _ 2024-11-20</li> <li>LCA Result reporting _ 2024-12-10</li> <li>LCA Result reporting _ 2025-01-27</li> </ul> | -                          | Planboo    |
| 4     | Applied Methodology – Biochar Methodology   | Version 3                  | Puro.earth |
| 5     | Puro Standard General Rules<br>a) Version 3.1   |                            | Puro.earth |

|    |  |   |            |
|----|--|---|------------|
|    | b) Version 4.2   | Date:-June 2023<br>Date:-June 2025  |            |
| 6  | Validation & Verification Requirements   | Version 1.2   | Puro.earth |
| 7  | Biochar and Fuel Tracking sheet  | -   | Planboo    |
| 8  | Records of Biochar Used<br>- Weigh Slips<br>- Application Pictures   | 26/09/2025 to 13/10/2025  | Planboo    |
| 9  | Planboo_MRV_Farm_Gai_Kaisa manual  | -   | Planboo    |
| 10 | Biochar Analysis Reports<br>- '20251017_Carbon Capital - Ruhr lab analysis'<br>- '20251017_Carbon Capital - Ruhr lab analysis + PAH'<br>- 'Planboo_Carbon Capital_Biochar Environmental Quality Analysis_251024' | -dated 17/10/2025<br>-dated 29/10/2025<br>-dated 01/10/2025   | Planboo    |
| 11 | Calibration Certificates<br>- Weigh Bridge<br>- Moisture Meter   | -dated 31/03/2025<br>-dated 02/04/2025  | Planboo    |
| 12 | Remote Site Audit Records  | Dated 21/11/2025  | -          |
| 13 | Biochar Production Records   | 25/01/2025 to 13/10/2025  | Planboo    |
| 14 | FSC Confirmation Certificate for harvesting and Marketing of biomass   | Dated - 04/08/2025  | Planboo    |
| 15 | Wood Supply Invoices   | Dated<br>-28/01/2025<br>-25/02/2025<br>-31/03/2025<br>-29/04/2025<br>-27/05/2025<br>-26/06/2025<br>-25/08/2025<br>-29/09/2025 | Planboo    |

|    |   |                     |            |
|----|---|---------------------|------------|
| 16 | Environmental Clearance Certificate   | Dated<br>07/02/2025 | Planboo    |
| 17 | Planboo - Flue Gas Emission report by Ithaka Institute  | Dated<br>21/05/2023 | Planboo    |
| 18 | Statement of End Use – Biochar - RCP  | Dated<br>02/02/2024 | Planboo    |
| 19 | Project details on Puro Earth Registry<br><a href="https://registry.puro.earth/projects/226049">https://registry.puro.earth/projects/226049</a> | -                   | Puro.Earth |

### APPENDIX 3: AUDIT FINDINGS

**Table 1. FAR from previous verification**

| FAR ID  | NA | Section no. | NA | Date : DD/MM/YYYY |
|---|----|-------------|----|-------------------|
| Description of FAR                            |    |             |    |                   |
| NA  |    |             |    |                   |
| Project participant response                  |    |             |    | Date : DD/MM/YYYY |
| Documentation provided by project participant |    |             |    |                   |
| VVB assessment                                |    |             |    |                   |
| Date: DD/MM/YYYY                              |    |             |    |                   |

**Table 2. CL from this verification**

| CL ID  | 01 | Section no. | - | Date : 19/11/2025 |
|--|----|-------------|---|-------------------|
| Description of CL  |    |             |   |                   |
| <p><u>Observation:</u></p> <ul style="list-style-type: none"> <li>As mentioned in '<b>CORC Report Summary – Biochar - 20251024</b>' sheet, the reporting period spans from 25/01/2025 to 13/10/2025.</li> </ul> <p>However, the '<b>CORC Monthly summary</b>' tab of this sheet shows CORCs claimed only for September and October. This is further supported by Column M of the '<b>Biochar batch records</b>' tab, which mentions the Biochar end-use dated from 26-09-2025 to 13-10-2025.</p> <p><u>Action Required:</u></p> <ul style="list-style-type: none"> <li>Kindly clarify whether any additional quantification of CO2 removals occurred during the remainder of the reporting period. If so, please provide the relevant details of these CORCs.</li> </ul> |    |             |   |                   |
| Project participant response   |    |             |   | Date : 20/11/2025 |
| <p>As stated in the “support information” tab of the '<b>CORC Report Summary – Biochar - 20251024</b>':</p> <ul style="list-style-type: none"> <li>Selecting a production date for the biochar applied is tricky as the biochar has been stored for longer periods of time that it is hard to co-relate an actual production batch to an application batch.</li> <li>As per recommendation of Elias Azzi (Science &amp; LCA Advisor at Puro) we entered last date of production</li> </ul> <p>The biochar production happened across the dates of 25/01/2025 to 13/10/2025; the actual field application (and ultimate carbon sink) has happened between 26-09-2025 to 13-10-2025.</p>   |    |             |   |                   |

|  |                         |
|--|-------------------------|
| <b>Documentation provided by project participant</b>   |                         |
| <b>VWB assessment</b>  | <b>Date: 21/11/2025</b> |
| CO <sub>2</sub> Removal Supplier has clarified that the actual field application of the biochar occurred between 26/09/2025 to 13/10/2025 and no additional CO <sub>2</sub> removals occurred during the rest of the reporting period. |                         |
| Hence, CL01 is CLOSED.   |                         |

|   |    |             |   |                   |
|---|----|-------------|---|-------------------|
| CL ID   | 02 | Section no. | - | Date : 19/11/2025 |
| Description of CL   |    |             |   |                   |
| <u>Observation:</u> <ul style="list-style-type: none"><li>In the <b>'Results'</b> tab of the <b>'LCA Result reporting _ 2025-10-24'</b> sheet, <i>'Emitted biogenic CO2'</i> is calculated in cells D20:D27. The calculation is based on the sum of <i>'Carbon dioxide, biogenic'</i> (cells D32:D39), and <i>'Carbon dioxide, non-fossil, resource correction'</i> (cells G32:G39) within the same tab.<br/><br/>However, this calculation of <i>'Emitted biogenic CO2'</i> is not applied consistently across the below mentioned cells:<ul style="list-style-type: none"><li>a) Cell D20: For A1–Biomass CO2 uptake, the value is manually entered as 0.</li><li>b) Cell D23: For A3–Direct emissions, the value is referenced from cell G17 of the <b>'Flowchart (1 tonne)'</b> tab.</li><li>c) Cell D26: For B1–Carbon Leakage, the value is referenced from cell G28 of the <b>'Flowchart (1 tonne)'</b> tab.</li></ul></li></ul>   |    |             |   |                   |
| <u>Action Required:</u> <ul style="list-style-type: none"><li>CO2 removal supplier clarify the calculation method and formula applied to determine the <i>'Emitted biogenic CO2'</i>, in the <b>'Results'</b> tab.</li></ul>  |    |             |   |                   |
| Project participant response  |    |             |   | Date : 20/11/2025 |
| <ul style="list-style-type: none"><li>a) “A1- Biomass CO2 uptake” refers only amount of carbon dioxide absorbed from the atmosphere during the growth of biomass used as a raw material. Hence anything related to emitted emissions is 0 here.</li><li>b) This is taking the emitted CO2 from the pyrolysis of biomass to biochar. As you can see we calculated how much carbon is stored in the biomass (cell M9 in the same flowchart tab); and the amount stays after pyrolysis (cell L17); the difference of that is the “Emitted biogenic CO2” from the direct emissions of producing biochar (a.k.a. pyrolysis process)</li><li>c) Similar concept of the comment above, this comes from knowing the permanence factor (stablished by Puro) based on soil temperature and c &amp; m values. In this case we are using a 76.35% permanence factor.</li></ul> <p>The remaining activities are based on emission leading activities (rather than biomass to biochar pyrolysis or biochar degradation in the soil); hence their calculation needs to be taken into account based on emissions factors.</p> |    |             |   |                   |
| Documentation provided by project participant   |    |             |   |                   |
| VWB assessment  |    |             |   | Date: 21/11/2025  |
| CO2 Removal supplier has clarified that:  |    |             |   |                   |
| <ul style="list-style-type: none"><li>a) The Emitted biogenic CO2 value is zero for, “A1- Biomass CO2 uptake” as this refers to the amount of carbon dioxide absorbed from the atmosphere during the growth of biomass used as a raw material. Thus this comment is <b>CLOSED</b>.</li></ul>  |    |             |   |                   |

- b) The calculation of the Direct emissions is executed by subtracting the amount of carbon present in the biomass before and after the pyrolysis process. Hence, this comment is **CLOSED**.
- c) For Carbon Leakage, the emitted CO<sub>2</sub> is calculated by considering the Permeance factor. Thus this comment is **CLOSED**.

Hence, CL02 is **CLOSED**.

Table 3.CAR from this verification

|  |    |             |   |                   |
|--|----|-------------|---|-------------------|
| CAR ID   | 01 | Section no. | - | Date : 19/11/2025 |
| Description of CAR   |    |             |   |                   |
| <u>Observation:</u><br>a) Fuel Pump:<br>The ' <b>Equipment List</b> ' sheet lists the fuel pump as part of the production facility's equipment. A note in cell I6 of this sheet specifies that ' <i>This Meter was newly purchased May 2025 and under warranty till May 2026</i> '. However, the invoices or calibration records for this new fuel pump have not been provided.<br><br>Additionally, as the current reporting period spans from 25 January 2025 to 13 October 2025, information regarding the fuel pump's details and calibration prior to May 2025 has not been provided.<br><br>b) Biomass Supply Invoices:<br>The Supply agreements are present in the folder of ' <b>Records of biomass used</b> '. Although, the supply invoices for the biomass utilized in the project activity are not provided in this folder.<br><br>c) FSC Certificate:<br>The ' <b>Records of biomass used</b> ' folder contains the FSC certificate 'FSC Public Search CMO NA SGSCH-COC-011733 20 Apr 22. However, this certificate lists an expiry date of 25 September 2024, which is prior to the current reporting period.<br><br><u>Action Required:</u><br>a) CO <sub>2</sub> removal supplier provide the document/invoices which describe the calibration of the new fuel pump installed at the facility. Further, please mention the details and calibration certificate of the fuel pump used at the production facility prior to May 2025.<br>b) Kindly provide the supply invoices for biomass utilized within the reporting period.<br>c) FSC certificate with a valid date that covers the current reporting period shall be provided |    |             |   |                   |
| Project participant response   |    |             |   | Date : 20/11/2025 |
| a) Attaching the latest flow meter (for the pump) into the email as well as the certificate prior to May 2025 (already submitted in the previous report in January).<br>b) Attached into the email response<br>c) Attached latest FSC certification (validity 04/08/2025 to 03/08/2030) into the email response  |    |             |   |                   |
| Documentation provided by project participant  |    |             |   |                   |
| VVB assessment   |    |             |   | Date: 21/11/2025  |
| CO <sub>2</sub> removal supplier has provided all the information and documents for the above-mentioned concerns.  |    |             |   |                   |
| Hence, CAR ID 01 is <b>CLOSED</b> .  |    |             |   |                   |

Table 1. FAR from this verification

| FAR ID  | NA | Section No. | NA | Date : DD/MM/YYYY |
|---|----|-------------|----|-------------------|
| Description of FAR                            |    |             |    |                   |
| NA  |    |             |    |                   |
| Project participant response                  |    |             |    | Date : DD/MM/YYYY |
| Documentation provided by project participant |    |             |    |                   |
| VVB assessment                                |    |             |    |                   |
| Date: DD/MM/YYYY                              |    |             |    |                   |

#### APPENDIX 4: AUDIT TEAM EXPERIENCE

| Competence Statement |   |      |            |
|----------------------|---|------|------------|
| Name                 | Mehr Munjal   |      |            |
| Education            | B.Sc. (Hons) – Bio-chemistry M.Sc.<br>– Biotechnology |      |            |
| Experience           | 2 + Years   |      |            |
| Field                | Biochemistry  |      |            |
| Approved Roles       |   |      |            |
| Team Leader          | YES   |      |            |
| Validator            | YES   |      |            |
| Verifier             | YES   |      |            |
| Local expert         | YES   |      |            |
| Financial Expert     | NO  |      |            |
| Technical Reviewer   | NO  |      |            |
| TA Expert (X.X)      | YES (TA 1.1, 1.2, 13.1)                               |      |            |
|                      |   |      |            |
| Reviewed by          | Shifali Guleria (Quality Manager)                     | Date | 06/01/2025 |
| Approved by          | Deepika Mahala (Technical Manager)                    | Date | 06/01/2025 |

| Competence Statement |  |
|----------------------|--|
| Name                 | Shubham Patil  |
| Education            | BE in Mechanical Engineering<br>MS by Research in Sustainable Energy Engineering |
| Experience           | NIL  |
| Field                | NIL  |
| Approved Roles       |  |
| Team Leader          | No   |
| Validator            | No   |
| Verifier             | No   |
| Methodology Expert   | No   |
| Local expert         | No   |
| Financial Expert     | No   |



|                    |                                    |      |            |
|--------------------|------------------------------------|------|------------|
| Technical Reviewer | No                                 |      |            |
| TA Expert (X.X)    | No                                 |      |            |
| Trainee            | Yes (Trainee Validator / Verifier) |      |            |
|                    |                                    |      |            |
| Reviewed by        | Shifali Guleria (Quality Manager)  | Date | 05/08/2025 |
| Approved by        | Deepika Mahala (Technical Manager) | Date | 05/08/2025 |

| Competence Statement |   |      |            |
|----------------------|---|------|------------|
| Name                 | Anjali Chaudhary                            |      |            |
| Education            | Bachelor of technology in Civil Engineering |      |            |
| Experience           | 2+ Years                                    |      |            |
| Field                | Civil Engineering                           |      |            |
| Approved Roles       |   |      |            |
| Team Leader          | YES (VM only)                               |      |            |
| Validator            | YES (VM only)                               |      |            |
| Verifier             | YES (VM only)                               |      |            |
| Local expert         | YES (India)                                 |      |            |
| Financial Expert     | NO  |      |            |
| Technical Reviewer   | Yes   |      |            |
| TA Expert (X.X)      | YES (TA 1.1, 1.2, 3.1, 13.1 & 13.2)         |      |            |
|                      |   |      |            |
| Reviewed by          | Shifali Guleria (Quality Manager)           | Date | 11/09/2024 |
| Approved by          | Deepika Mahala (Technical Manager)          | Date | 11/09/2024 |