

NETZERO-003-BREJETUBA OUTPUT AUDIT REPORT

For Puro.Earth

CO ₂ Removal Supplier	NetZero
Removal Method	Biochar
Facility ID	566645
Production Facility	NetZero-003-Brejetuba
Production Facility Addresses	Estr. p/ Brejaubinha, S/N, 29630-000, Brejetuba, ES, Brazil
Claimed Net Volume of CO ₂ Removal	1145.88 CORCs
Verified Net Volume of CO ₂ Removal	1153.71 CORCs
Removal Period	November 1, 2024 – October 31, 2025
Auditors	350Solutions: Kelly Inder-Nesbitt Steven Qiu
Version	V1.3

ISSUED: DECEMBER 18,
2025



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ACRONYMS

CDR	Carbon dioxide removal
CO₂	Carbon dioxide
CORC	CO ₂ Removal Certificate
EBC	European Biochar Certification
EF	Emissions factor
GHG	Greenhouse gas
IBI	International Biochar Initiative
SO_x	Sulfur oxide
NO_x	Nitrogen oxide
CO	Carbon dioxide
CH₄	Methane
N₂O	Nitrous oxide

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OUTPUT AUDIT REPORT

Company: NetZero-003-Brejetuba	Company Contacts: Olivier Reinaud	Audit Team: Kelly Inder-Nesbitt* Steven Qiu
Removal Method: Biochar		
Report Date: December 18, 2025		
Document No: 350VR-PU2513		
Rev: V1.3		

**Primary contact/lead author*

1. INTRODUCTION



FIGURE 1: NETZERO BREJETUBA FACILITY

Puro.earth contracted 350Solutions to perform an Output Audit of carbon dioxide removal credit (CORS) claims associated with the NetZero Brejetuba biochar production facility, located in Espírito Santo, Brazil. The audit evaluated the facility’s ability to generate durable carbon removals using coffee husk residues, turning it into stable biochar. The scope of the audit included review of operational data, monitoring systems, process controls, and evidence provided by the supplier to demonstrate adherence to the applicable Puro.earth Standard and Methodology.

This Output Audit involved a remote site visit of the Brejetuba facility on November 20th, 2025 and a desk review of documents provided by NetZero, including facility-level information, the Life Cycle Assessment (LCA) report, previous audit package submissions and associated traceability documentation. The objective of the audit was to confirm that NetZero Brejetuba has the appropriate equipment, procedures, and controls to quantify net greenhouse gas removals in accordance with the requirements of:

- Puro.earth General Rules v4.0 [1]
- Biochar Methodology Edition 2022 v3 [2]

A summary of the project and Output Audit is provided below.

TABLE 1: OUTPUT AUDIT SUMMARY

Verification Summary	
CO ₂ Removal Supplier	NetZero
Removal Method	Biochar – Coffee husk residue
Verification Type	Output Audit for Puro.Earth, including remote site visit; Puro Standard General Rules (v4.0) and Biochar Methodology (2022 v3)
Production Facility Name and Registry ID	NetZero-003-Brejetuba, ID: 566645
Production Facility Location	Estr. p/Brejaubinha, S/N, 29630-000, Brejetuba, ES, Brazil
Verified CORCs	1153.71 tonnes CO ₂ -eq
Remote Site Visit Date	November 20 th , 2025
Audit Kickoff Date	October 15 th , 2025
Audit Report Date	December 18 th , 2025

2. TECHNOLOGY DESCRIPTION

2.1 PROCESS OVERVIEW

The NetZero Brejetuba facility produces biochar through the thermochemical conversion of locally sourced coffee husk residues using a continuous pyrolysis system. Feedstock is received, weighed, and conveyed through the production line, where it undergoes controlled heating to generate a stable carbon-rich product. Process heat is primarily supplied through the combustion of pyrolysis gases, with diesel used only during system start-up. The resulting biochar is cooled, weighed, packaged, and distributed to contracted farmers for use as a soil amendment. Throughout these stages, the facility maintains monitoring, traceability, and data-collection procedures

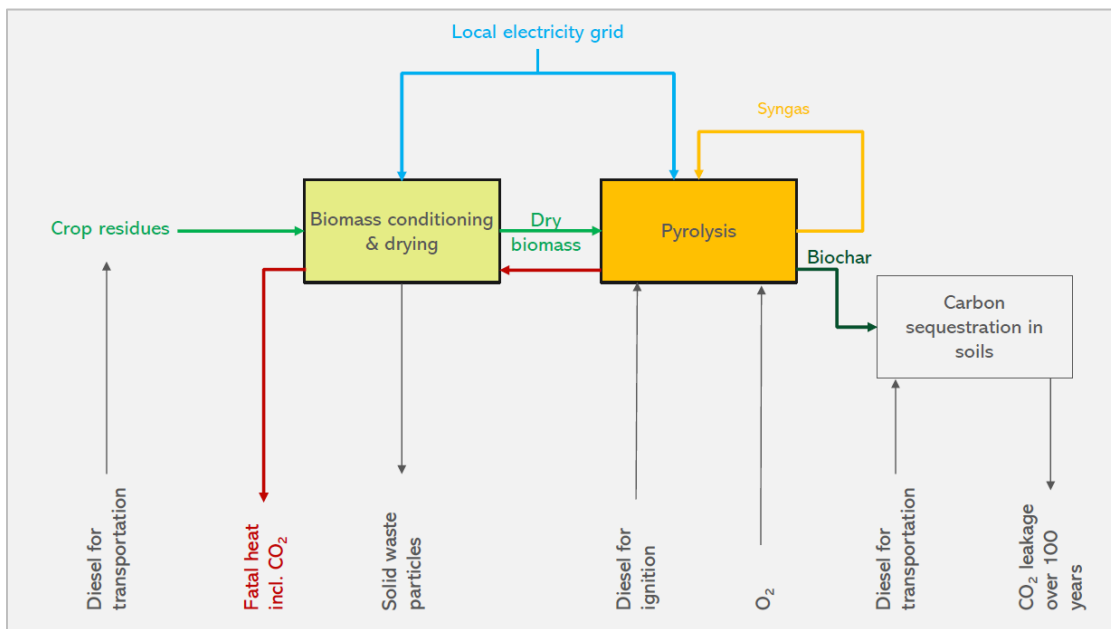


FIGURE 2: NETZERO BREJETUBA PFD

2.2 PYROLYSIS



FIGURE 3: BREJETUBA'S COFFEE HUSK RESIDUES

The Brejetuba facility operates a continuous pyrolysis system designed to convert coffee husk residues into biochar under controlled thermal conditions. The process is conducted in dual horizontal rotating reactors, which indirectly heat the biomass to operating temperatures generally between 500–650°C. Feedstock is metered from load-cell equipped silos into the reactors, enabling traceable input mass measurement throughout the production cycle. Temperature and residence time are maintained within defined parameters to ensure consistent carbonization and compliance with stability requirements.

Process vapors and pyrolysis gases generated during carbonization are routed to an integrated combustion chamber, where they are oxidized to provide the thermal energy required for sustained reactor operation. This configuration enables the system to function in a largely energy-autonomous manner after start-up, reducing reliance on external fuel inputs and minimizing methane slip. Diesel is used only during ignition until the reactors reach operational temperature.

A unique feature of the Brejetuba system is the submerged quench unit, where hot biochar is discharged directly into a water-filled tank. This approach rapidly cools the material, prevents re-ignition, and reduces airborne particulate emissions associated with handling hot biochar. Quench water circulates in a closed-loop system incorporating filtration and solids removal to maintain operational performance. Following quenching, the biochar is dewatered, transferred to storage, weighed, and packaged.



FIGURE 4: BIOCHAR QUENCHING AREA

The facility holds the relevant environmental operating permit, including authorization for atmospheric emissions and on-site waste management activities. All permits are current, valid, and aligned with applicable municipal and state regulations. Water used for quenching is also covered under the facility’s operational license, and the system’s recirculating configuration keeps water consumption below regulatory thresholds for abstraction. No non-compliances or exceedances related to water use, effluent generation, or air emissions were identified in the permitting documentation or environmental monitoring reports provided.

The pyrolysis system is supported by continuous temperature monitoring, periodic emissions testing, and documented operating procedures governing start-up, steady-state operation, and shutdown. These controls form part of the facility’s process safety and monitoring framework and provide the operational evidence required under Puros requirements.

2.3 SAMPLING AND MONITORING

Sampling and monitoring at the facility are carried out through routine operational measurements, laboratory testing, automated data collection, and periodic environmental assessments. Feedstock inputs are verified using truck scales and load-cell equipped silos, with regular moisture testing conducted to determine dry mass prior to processing. Reactor temperatures, feed rates, and other key operating parameters are continuously monitored to maintain stable pyrolysis conditions.

The facility operates a centralized human-machine interface (HMI) and data-collection system that supports monitoring across the full production process, from feedstock reception through to biochar packaging. Key operational parameters—including feedstock flow, reactor temperature profiles, quenching conditions, and material transfer points—are recorded through integrated sensors and supervisory controls. Process data are automatically logged to a central database, where routine validation checks are applied to ensure data completeness and reliability. This system provides real-time visibility of production performance and maintains consistent digital records of operating hours, production volumes, and other critical control points that support traceability and verification.

Biochar produced at the facility is sampled at defined intervals for laboratory analysis of carbon content, ash, moisture, and the H/Corg ratio. These parameters are used to confirm biochar stability and overall material quality. Laboratory testing also includes pollutant screening for metals and organic contaminants. The analytical methods applied are consistent with internationally recognized biochar testing frameworks, and the resulting data meet the quality and scope requirements defined under the IBI [3] and EBC biochar assessment protocols.

Air emissions are monitored through scheduled stack testing for particulate matter, SO_x, NO_x, CO, and volatile compounds in accordance with environmental permit conditions. Additional measurements of CH₄ and N₂O are undertaken to support the life-cycle assessment. Continuous carbon monoxide detectors are installed within operational areas as part of the facility's occupational health and safety controls.



FIGURE 5: SCALE ON SITE FOR WEIGHING BIOCHAR

2.4 TRANSPORTATION AND STORAGE



FIGURE 6: BIOCHAR STORAGE AREA

NetZero’s LCA accounts for the collection of feedstock from the nearby farms and cooperatives. The feedstock is delivered by third-party transporters using standard agricultural trucking. Upon arrival, loads are weighed and documented, allowing transport distances and fuel consumption to be recorded for each delivery. The feedstock is then transferred to onsite storage silos equipped with load cells, which support mass balance calculations and traceability of incoming material.

Following the pyrolysis process biochar is packaged into labelled bulk bags. Packaged biochar is stored in a covered area on the facility grounds until distribution. Storage conditions maintain adequate moisture content to reduce ignition risk and ensure safe handling. Each batch remains traceable through bag-level identifiers linked to production data and laboratory analyses.

Outbound transport from the facility consists of delivering packaged biochar directly to contracted farmers within the region. Delivery routes and quantities are documented through transport manifests and digital tracking. At the receiving end, farmers apply the biochar manually, and the project reports no use of mechanized application equipment. As a result, no downstream application emissions are attributed to biochar spreading activities.

Transport records, storage logs, and material movement documentation are retained by the facility to support verification of mass flows and traceability across the production and distribution chain.

2.5 INPUTS AND OUTPUTS

A summary of process inputs and outputs associated with Brejetuba’s operations are included in Table 2.

TABLE 2 VERIFIED PRODUCTION FACILITY INPUTS & OUTPUTS

Input/Output	Verified Rate	Notes (Specifications, source, etc.)
Coffee Husk Residue input	4129.86 tonnes (wet mass)	Coffee husk residue from neighboring farmers and Co-op. Project boundary includes collection of materials.
Biochar production output	1939.75 tonnes produced	Total biochar production during the reporting period.
Biochar used	592.10 tonnes used	Biochar used during the reporting period.
Biomass supply inputs (collection, handling, transportation emissions), (E _{biomass})	89.46 kg CO ₂ e/tonne dry biochar used	Includes transportation emissions from the farmers to the biochar facility and back. No emissions are allocated to upstream agricultural management activities, which are not considered part of the baseline scenario. Manual application of biochar resulted in zero application emissions.
Production and operation emissions output (E _{production})	250.81 kg CO ₂ e/tonne dry biochar used	Includes emissions from pyrolysis operations, flue gas handling, drying units, control room energy use, and ancillary systems. Based on measured electricity and diesel consumption data recorded in their data management system.
Product distribution emissions output (E _{use})	22.24 kg CO ₂ e/tonne dry biochar used	Verified based on actual transport distances from production facility to end user.
Biochar remaining in stock	1581.97 tonnes remaining	Biochar remaining at the end of the period.

2.6 CHANGES SINCE LAST OUTPUT AUDIT

- Since the previous Output Audit, NetZero has added concrete flooring to their site. This is captured in their updated LCA under “civil works”.
- A review of the previous Output Audit identified one item requiring follow-up in the current reporting period. The earlier assessment noted uncertainty regarding the potential reuse of biochar bags delivered to farmers. NetZero has since confirmed that bag reuse is not operationally feasible, and the project has therefore adopted a single-use assumption for all packaging. The LCA for the current reporting period reflects this approach and records a total of 10,733 bags used.

3. AUDIT SUMMARY

3.1 AUDIT APPROACH

A planned series of audit activities were conducted by 350Solutions to independently validate and verify the production facility, its operations, production, and output data, and CORC claims. The audit was conducted following the specifications of Puro General Rules (v4) and the Biochar Methodology (2022 v3). Specific audit activities conducted are summarized in Table 3. An audit log of findings is available in Appendix 1 and verifier qualifications are attached in Appendix 2.

TABLE 3 AUDIT ACTIVITIES

Date(s)	Verification Activity	Verification Tasks	Documents Reviewed
December 1, 2025	Document Review – Production Facility Audit	<ul style="list-style-type: none"> - Review of facility registries and permits - Review of LCA and supporting inputs - Reviews of facility eligibility, additionality, and biomass sustainability - Review of production facility design and operation - Review of MRV - biochar characterization and critical measurements - Review project design - Review of inputs and Outputs 	<ul style="list-style-type: none"> - Company framework - Shareholder and director - NetZero Brejetuba I.pdf - Company registration NetZero Brejetuba.pdf - Puro Platform Agreement NetZero 2022-03-01.pdf - Puro Additionality v1.9 - NetZero signed.pdf - Certificate of authorized producer registration NetZero Brejetuba.pdf - Certificate of product (biochar) registration NetZero Brejetuba.pdf - Operations license NetZero Brejetuba.pdf - Preliminary license + installation license NetZero Brejetuba.pdf - Emissions monitoring plan.pdf - Environmental and social safeguards questionnaire.pdf - Environmental Evaluation Report Brejetuba signed.pdf - Environmental impact and risk assessment report NetZero Brejetuba.pdf - Partnership contract with Coocafé.pdf - Stakeholder Engagement Report - NetZero Brejetuba.pdf - Production system schematic.pdf - Mass and energy balance of production process.xlsx - Biochar production equipment questionnaire.xlsx - File: Safety Standards - File: Firefighting System - Example of packaging tag Brejetuba.pdf - Files: Loadcells and Thermocouples (calibration certs)
December 8, 2025	Data Review – Output Audit	<ul style="list-style-type: none"> - Review of waste biomass sources and sustainability 	<ul style="list-style-type: none"> - Biomass types and origins list.xlsx - Brejetuba CH4 N2O emissions Oct25 measurements.pdf - Brejetuba MP SOX NOX CO Oct25 measurements.pdf

		<ul style="list-style-type: none"> - Review evidence of product output - Review of biochar properties - Review of biochar end use - Review of CORC calculations and supporting data 	<ul style="list-style-type: none"> - File: Biochar invoices - Biochar sales Nov24-Oct25 Brejetuba.xlsx - Example of biochar packaging label Brejetuba.jpeg - File: Diesel invoices - Brejetuba electricity Oct25 invoice with 12-month history.pdf - Disclosure of structural change - Brejetuba factory floor.pdf - Gasoline Brejetuba Nov24-Oct25.xlsx - Industrial Waste Disposal Brejetuba Nov24-Oct25.xlsx - LCA Brejetuba Nov24-Oct25.xlsm - Monitoring plan Brejetuba.xlsx - Soil Temperature Data Matas de Minas region.xlsx - CORC Report Summary - Biochar - Brejetuba Nov24-Oct25.xlsx - Disclosure since last audit.xlsx - Biochar elemental analysis Brejetuba Aug25 - Biochar pollutants Brejetuba (sample 351173 only) Oct25 - Brejetuba quarterly lab analyses MAPA Oct25
November 20, 2025	Remote Site Visit	A remote site visit of the facility was undertaken as this is the first output audit 350solutions is undertaking for NetZero Brejetuba. (350Solutions did not undertake the Facility Audit) A video call of the facility was provided where the supplier walked / talked through the pyrolysis process on site and other ancillary activities.	
December 6-10, 2025	RFI Updates	<ul style="list-style-type: none"> - Outstanding/ updated documentation review 	<ul style="list-style-type: none"> - File: Health and safety - Biochar production equipment questionnaire Brejetuba.xlsx - Biomass types and origins list.xlsx - Brejetuba water well consumption 2025.xlsx - MSDS biochar Brejetuba.pdf - Puro SDG Report NetZero Brejetuba.pdf - Stakeholder information panel Brejetuba.jpeg - Water meter Brejetuba 08Dec25.jpeg - Water well permit Brejetuba.pdf

3.2 AUDIT APPROACH

Table 4 includes the specific CORCs claimed by NetZero Brejetuba facility during the reporting, and the values verified by 350Solutions during the data review.

TABLE 4: VERIFIED CORCS FOR THE BREJETUBA FACILITY

Performance Metric Name / Description	Claimed Value ¹	Verified Value	Data Source	Reporting Period
CORC Factor	1.93 tonnes CO ₂ /tonne biochar	1.94 tonnes CO ₂ /tonne biochar	CORC Report Summary - Biochar - Brejetuba Nov24-Oct25.xlsx LCA Brejetuba Nov24-Oct25.xlsx	November 1, 2024 – October 31, 2025
Biochar Used	592.10 dry tonnes	592.10 dry tonnes		
Total CORCs	1145.88 CORCs	1153.71 CORCs ²		

¹ Verified values are based on verification on final production records for the reporting period.
² Revised CORCs based on updated Molar H/Corg lab result from 0.14 to 0.13

4. AUDIT FINDINGS

4.1 SUMMARY OF AUDIT FINDINGS

350Solutions has reviewed and audited the documentation of the technology, the instrumentation, the procedures, performance and collected data and has found that the data presented in the Puro Audit Package and during the site visit and follow up:

- Meets the requirements of the Puro General Rules V4 and the Biochar Methodology V3**
- Meets the requirements of the Puro General Rules V4 and the Biochar Methodology V3 with minor modifications**
- Does Not Meet the requirements of the Puro General Rules V4 and the Biochar Methodology V3**

A summary of specific findings associated with each requirement of the Puro Standard and Biochar Methodology and any identified issues with the audit are summarized in Table 5 below.

TABLE 5 AUDIT FINDINGS

Puro Standard / Biochar Method Section Ref.	Audit Verification Topic	Findings
1.1.1 5.2.1	Sustainable Feedstock	Acceptable. The facility sources coffee husk residues from regional producers. Feedstock is an agricultural by-product and does not induce land-use change. Documentation of sourcing, transport distances, and load-cell measurements was provided.
1.1.2 5.4.2	Biochar Use	Acceptable. Biochar is supplied exclusively to contracted farmers for soil amendment. End-use agreements specify use as a soil amendment. Manual application results in no equipment-related emissions.
1.1.3 5.2.2 5.3.3 5.4.1	Net-Negative LCA	Acceptable. LCA documentation demonstrates a net-negative outcome for the reporting period. Data sources include operational measurements, emissions testing, transport records, and laboratory analyses.
1.1.4	Prohibition of Fossil Fuel Use for Process Heat	Acceptable. Diesel is used only during system start-up. Once operational temperature is reached, pyrolysis gases sustain the process heat demand.
1.1.5	Negligible Methane Emissions	Acceptable. Methane and nitrous oxide measurements were completed for the period. Results fall within expected ranges for controlled pyrolysis. No exceedances of environmental permit conditions were observed.
1.1.6 5.3.4	Molar H:C Ratio < 0.7 & Biochar Qualities	Acceptable. Laboratory testing demonstrates compliance with required stability criteria. Reported H:Corg values meet thresholds, and pollutant analyses align with IBI/EBC assessment scopes. H:Corg was reported as 0.14 but lab results have it at 0.13, this is noted in the findings.
1.1.7	Safe Environment & Biochar Handling	Acceptable. The facility maintains required environmental permits for air emissions and water use. Biochar is quenched prior to handling, reducing ignition risk. CO monitoring and documented safety procedures were verified.

1.2.2	Environmental & Social Safeguards	Acceptable. Environmental evaluation documentation, permitting records, and safety procedures were reviewed. Stakeholder engagement activities and a grievance mechanism are in place.
1.2.3	Demonstrated Additionality	Acceptable. A signed Baseline and Additionality Assessment confirms the project is not mandated by regulation and relies on carbon credit revenues to maintain operations.
1.2.4 5.3.1 5.3.2	Biochar Quantification	Acceptable. Biochar production is quantified using calibrated weighing equipment. Moisture sampling supports conversion to dry mass for carbon removal calculations.
1.2.5	Verified Production Facility Standing Data	Acceptable. Facility standing data fields were complete and supported by documentation and remote site observations.
5.4.3	Justification of Soil Temperature	Acceptable. Soil temperature values used in the decay model were supported by regional measurements. Auditor recommendation was issued to improve update frequency.
5.5.2	Statement re: Double Counting	Acceptable. Biochar is supplied only to contracted end-users, with contractual restrictions preventing alternative uses. No risks of double counting were identified.
5.5.3	Marketing / Branding Restrictions on End-User	Acceptable. Packaging and documentation do not make carbon removal claims to end-users. No external marketing risks were identified.

Additional details regarding audit activities, documents reviewed, and observations during the audit process are summarized in Appendix 1.

4.2 CRITICAL FINDINGS AND EXCEPTIONS

An assessment of the Output Audit package and associated CORC report noted no critical findings for this reporting period, however one misstatement was identified. All findings, primarily associated with missing supporting evidence, have been addressed and closed.

TABLE 6: CRITICAL FINDINGS

ID No	Type	Finding / Issue	Conclusion / Resolution
21	Misstatement	A review of the lab results and CORC sheet showed a discrepancy between H/Corg values. (lab=0.13, CORC sheet 0.14) This represents an increase of 5.16 CORCs (+0.4%) compared to the original 1,145.88 CORCs. The adjustment is not material but improves accuracy by aligning the quantification with the verified biochar stability measurement.	For exact crediting NetZero should rerun the calculation within the LCA toll the H:C as 0.13 and update the CORC issuance accordingly.

4.3 FORWARD ACTION REQUESTS AND RECOMMENDATIONS

A full list of Output Audit findings is provided in Appendix 1. Section 4.3 outlines the forward action requests (FARs) and recommendations for this reporting period, supporting improvements in future operations and CORC calculations while enabling monitoring of any emerging issues in

subsequent Output Audits. A summary of open FARs and opportunities for improvement is presented below for reference in future verifications.

TABLE 7: FARs AND RECOMMENDATIONS

ID No	Type	Finding / Issue	Conclusion / Resolution
3	Recommendation	The sales agreements reviewed during the audit confirm that biochar is designated for use as a soil amendment; however, they do not explicitly prohibit alternative uses that could compromise carbon storage, such as combustion. While the Puro Biochar Methodology requires that long-term storage be ensured through appropriate end-use controls, explicit reference to prohibited uses is not included in the current agreements.	Consider updating sales agreements to include a brief clause prohibiting uses that would negate carbon storage (e.g., burning or energy recovery). Including such language would strengthen end-use controls, reduce ambiguity for farmers, and enhance alignment with Puro’s requirement that the supplier ensures the biochar is ultimately used in a manner consistent with durable sequestration.
16	Recommendation	Soil temperature data used in the sequestration calculation are based on measurements collected in 2023. The supplier indicated that these values will not be updated annually but will instead be reviewed once per monitoring period, as no significant regional variation is expected. While this approach meets the current requirement to justify the selected soil temperature, ongoing validation would improve confidence that the decay-model parameter remains representative over time.	It is recommended that the supplier periodically validates the soil temperature input using updated regional datasets or climate records, even if annual re-measurement is not performed. Incorporating an annual mean soil temperature from a recognized climate database, or confirming that the originally selected value remains accurate, would strengthen the robustness of the carbon-storage calculation and align with best-practice LCA parameter management.

5. REVISION HISTORY

Version	Date Issued	Noted Changes
Draft Version (v1.0)	December 12, 2025	Initial Draft
Draft Version (v1.1)	December 15, 2025	Post internal quality assurance review, minor edits
Final Version (v1.3)	December 18, 2025	Edits following review by Puro

6. AUDITOR SIGNATURES

Auditor Information		
VVB	Auditor	350Solutions Project ID No.
350Solutions, Inc.	Kelly Nesbitt (Lead Verifier)	PU2513
350Solutions, Inc.	Steven Qiu (QA)	

Signed: Kelly Nesbitt (Lead Verifier)

Steven Qiu (Quality Assurance)



6.1 VALIDATION AND VERIFICATION BODY DETAILS

350Solutions Inc. declares that we are an impartial verifying body, free from any conflicts of interest, capable, and qualified to complete this verification for the current operational period according to the Puro Standard and applicable methodologies.

350Solutions is an accredited inspection & verification body by ANAB under ISO 17020:2012 for completion of ISO 14034:2016 Technology Verifications and was the first accredited entity in North America for ISO 14034:2016. 350Solutions is based out of Raleigh, North Carolina, USA.

350Solutions Technical Lead for the NetZero Brejetuba project Output Audit is Kelly Nesbitt. Quality assurance was provided by Steven Qiu. Complete qualifications are attached in Appendix 2.

Our opinion is provided with a reasonable level of assurance for NetZero’s activities at the 003-Brejetuba facility.

Notice: 350Solutions, Inc. declares that we are an impartial auditor, free from any conflicts of interest, capable, and qualified to complete this audit according to the Puro Standard and related Validation and Verification Body Requirements. Verifications and audits conducted by 350Solutions are based on an evaluation of technology performance and CO₂ removal claims via site visit observations and review of data submitted by the audited company. Audits are completed in accordance with rules and methodologies specified by Puro and utilizing the appropriate quality assurance procedures established under the 350Solutions accredited ISO 17020/14034 Quality Management Program, noting that this verification is not a fully compliant ISO 14034:2016 verification. 350Solutions makes no expressed or implied warranties as to the performance of the technology and does not certify that a technology will always operate at the

7. REFERENCES

- [1] Puro.Earth, "Puro Standard General Rules," Version 4, [Online]. Available: <https://puro.earth/document-library>.
- [2] Puro.Earth, "Biochar Methodology," Edition 2022 V3, Feb 2024. [Online]. Available: <https://puro.earth/methodologies/>.
- [3] IBI Certification Program, [Online]. Available: <https://biochar-international.org/biochar-standards/>

APPENDIX 1: LOG OF FINDINGS

ID No	Type	Date Issued	Facility	Finding/Issue	Supplier Response	Conclusion/Resolution	Date Resolved
1	Clarify	4-Dec-25	Bre	Please clarify, has the NetZero Production Facility benefited from public support/funding? If yes, please provide a figure and the yrs received.	No	No additional comments	8 Dec, 2025
2	Omission	4-Dec-25	Bre	Please provide a photo of your water meters and electricity meter	Added in folder "_RFI answers"	Bre - documentation provided: Water meter Brejetuba 08Dec25, Electricity meter Brejetuba 08Dec25	8 Dec, 2025
3	Omission	4-Dec-25	Bre	Please direct me to the section of your sales agreement that speaks to a declaration by the buyer confirming that the biochar will not be burned (I do note that the agreement already indicates that it must be used as a soil amendment.)	We do not explicitly mention "should not be burnt" to avoid giving ideas of other end uses to farmers. However the language is very clear that only one end use is permitted: soil amendment. See also section 3.4 of the contract provided for question 12 of the RFI	Verifier notes suppliers' comments and will provide a recommendation accordingly.	9 Dec. 2025
4	Omission	4-Dec-25	Bre	Please provide a copy of the MSDS for the biochar produced and transported to the farmers.	Added in folder "_RFI answers"	Bre - documentation provided: MSDS biochar Brejetuba	9 Dec, 2025
5	Omission	4-Dec-25	Bre	Please provide updated SDG documentation / status update on progress with this Puro requirement	Added in folder "_RFI answers" for Brejetuba only.	Bre - documentation provided: Puro SDG Report NetZero Brejetuba	8 Dec, 2025
6	Clarify	5-Dec-25	Bre	Please provide a description of your HMI system for data / records storage	Not sure exactly what you want as information. Below are some elements: - For process control, our HMI system is a proprietary system developed by NetZero. All process sensor data is recorded with a frequency of at least 1 reading per second in a local database. The data is then processed to compress its size and run calculations, such as runtime (as provided in folder "02. Records of biochar produced"). - For data acquisition upstream and downstream of the core process (e.g., mass, humidity, etc.), see Monitoring Plan in folder "04.	Adequate information provided by supplier. No additional comments.	8 Dec, 2025

					Updated LCA calculations & supporting data"		
7	Omission	5-Dec-25	Bre	Please provide a copy of the stakeholder communication for the reporting period. (Consultation register, grievance register etc.	Could you clarify the scope of your question? You want a list of external stakeholder engagement activities? As for grievances, NetZero has an anonymous grievance platform accessible via the ESG section of its website or through the direct link: netzero.green/grievances, which is publicly communicated to the stakeholders through a large billboard outside each plant. Regarding the consultation register, not sure what it refers to. I have also added the Stakeholder Engagement reports in "_RFI answers".	Thanks for the link provided. That answered a lot of my queries. 1. Please provide images of the sign posting at the plants directing stakeholders on how to contact you. Document provided: Stakeholder information panel Brejetuba,	9 Dec, 2025
8	Clarify	5-Dec-25	Bre	Water source is a well. Please provide well abstraction permit or explanation why not needed. Please attach water meter reading	Yes. Added in folder "_RFI answers"	Bre - documentation provided: Water meter Brejetuba 08Dec25, Water well permit Brejetuba	8 Dec, 2025
9	Omission	5-Dec-25	Bre	Copies of Health and safety policy / procedures	Added in folder "_RFI answers". Not provided initially as it is not part of the normal scope of an Output audit	Bre - documentation provided: File: Health and Safety standards	8 Dec, 2025
16	Clarify	6-Dec-25	Bre	Soil temp data provided. The soil temp file provided indicates that soil temps were recorded in 2023. Do you plan on updating these using an annual mean soil temp?	We do not plan to update these values on an annual basis but rather once per monitoring period, as no material variations are expected	Verifier notes supplier's comments and will provide a recommendation accordingly.	9 Dec, 2025
18	Clarify	6-Dec-25	Bre	Please provide a copy of the Environmental and social safeguards questionnaire for review	Added in folder "_RFI answers" for Brejetuba only,	Documentation provided.	8 Dec, 2025
19	Clarify	9-Dec	Bre	Please clarify, in Laj you are accounting for biochar application emissions and in Brejetuba you do not? Do the farmers in Bre undertake the application themselves?	The Matas de Minas region is a mountain region where no mechanized application is possible - everything is done manually. In Brejetuba, biochar was sold exclusively to farmers using manual application, hence no emissions.	Adequate information provided by supplier. No additional comments.	9 Dec, 2025
20	Clarify	10-Dec	Bre	Traceability of Bags: Bag tracking, has this improved since the previous auditing period. Please provide updates on tracking the % reuse of the bags used to transport the biochar.	No change. We don't manage to have the farmers return the bags, so we assume single use		10 Dec, 2025
21	Misstatement	11-Dec	Bre	A review of the lab results and CORC sheet showed a discrepancy between H/Corg values. (lab=0.13 , CORC sheet		The report will reflect this as a misstatement and leave it up to the supplier to determine if	11 Dec, 2025

				0.14) This represents an increase of 5.16 CORCs (+0.4%) compared to the original 1,145.88 CORCs. The adjustment is not material but improves accuracy by aligning the quantification with the verified biochar stability measurement.		they want to amend the report prior to final submission.	
22	Omission	11-Dec	Bre	<p>“Brejetuba/Lajinha pollutants lab results”</p> <p>1. Side by side the submitted documents test results seem to be for Lajinha (the sample ID in the file names match there) but the test results are duplicated for both facilities.</p> <p>2. As part of the verification review of the “Brejetuba pollutant analysis”, I’ve identified several parameters that are required under MAPA IN 27/2006 (Annex V) for products registered as soil conditioners, but which were not included in the laboratory report provided.</p> <p>To complete the assessment, could you please confirm whether any of the following analyses have been performed and, if so, provide the corresponding certificates?</p> <p>1. Missing Heavy Metal Parameters Selenium (Se) Hexavalent chromium (Cr⁶⁺) Note: The report includes total chromium, but MAPA requires specific quantification of Cr⁶⁺.</p> <p>2. Biological Contaminants (Mandatory for Organic Fertilizer/Soil Conditioner Categories) Thermotolerant coliforms Viable helminth eggs Salmonella sp.</p> <p>3. Inert Material Fraction Content of glass, plastics, metals (>2 mm) Stones (>5 mm) These parameters are required for</p>	<p>Response 1. or the lab results, both sites are in the same document, hence the duplicated file. Please have a look at page 1 for Lajinha and page 3 for Brejetuba.</p> <p>Regarding compliance with MAPA criteria, I have included the product registration certificates for both sites in the RFI folder.</p> <p>Response 2. I have added to the RFI folders the lab analyses that MAPA requires on a quarterly basis.</p>	<p>Brejetuba quarterly lab analyses MAPA Oct25</p> <p>All parameters meet threshold requirements for this quarterly reporting period.</p>	11 Dec, 2025

evaluating compliance with MAPA contaminant and product quality limits. The metals tested to date meet acceptable thresholds; however, full compliance cannot be confirmed without the additional parameters noted above.

Response 2.
Thank you for the MAPA reg cert and clarification on the lab results docs.

Following up with point (2) below, there are a few parameters not found within the lab results provided. Do you have additional lab results containing those you can forward? If no, it is my understanding that MAPA requires these parameters to be tested, do you have any exemptions for these that you can share?

APPENDIX 2: VERIFIER QUALIFICATIONS

Supporting documentation, including verifier resumes, and verifier or corporate accreditations are also included in this Appendix.

Verifier Name:	Kelly Inder-Nesbitt
Company Name (where applicable):	350Solutions
Verifier Contact Information:	kelly@350solutions.com
Verifier Address:	1053 E. Whitaker Mill Rd. Suite 115, Raleigh, NC 27604
Verifier Scope of Activities:	Verification through observation and review of key technology components and documentation.

Verifier Qualifications	Criteria Met?	Evidence / Notes <i>(note how the criteria was met, specific documents - resume/CV, publications, certifications, etc.)</i>
Verifier has relevant technical knowledge of the type of technology being evaluated and carbon removal processes in general		
A) Does Verifier have:		
1. An in-depth technical knowledge of the technology type under verification;		<p>350Solutions is accredited to ISO/IEC 17020:2012 and ISO 14034 Environmental Technology Verification (ETV) as a Type A (third party) Inspection Body (ANAB Certificate Number: AI-2618). The technical scope of 350's accreditation includes verification of performance and environmental impact as it relates to design, materials, equipment, installation and operations of technologies in the categories of Energy, Clean Production and Process, and Air Pollution Monitoring and Abatement. As documented in 350Solutions' ETV Standard Operating Procedure (ETV QPM 350-223-03), and Quality Systems Procedures for verifier qualifications (QSP-350-005-02), 350Solutions conforms to the requirements of ISO 17020 Annex A with respect to verifier qualifications and procedures relevant to the Puro.Earth General Standard.</p> <p>350 staff have participated in the evaluation and development of small scale biomass gasification and biofuels technologies. 350 also served as lead verifier for the Carbon XPrize competition and contributed to the development of procedures and processes for verification of relevant calculations, modeling, and statistical methods in order to assess team results and calculations of performance metrics and uncertainty. 350 has demonstrated knowledge of data quality and data validation approaches and execution in supporting verification of performance claims and results.</p>
2. Knowledge of specific risk areas associated with performance of such technologies (i.e. common failure points, performance issues, barriers to scaleup);		
3. Knowledge of the environmental implications related to the use of the technology from a life cycle perspective, such as impact of the technology on lifecycle CO2 emissions and carbon removal;		
4. Knowledge of relevant applicable test methods and standards for evaluating performance or impact of the technology;		
5. Knowledge of relevant calculation, modeling, and statistical methods in order to assess test results and calculations of performance metrics and uncertainty, as applicable;		
6. Knowledge of data quality and data validation approaches, including QA/QC procedures, for example.		
Verifier is a credible independent 3rd party		
B) Is Verifier:		
1. third-party body independent of the team registered for the Puro Earth CORCs;		<p>350Solutions is accredited to ISO/IEC 17020:2012 and ISO 14034 ETV as a Type A (third party) Inspection Body. As documented in 350Solutions ETV Policy Manual (ETV QPM 350-200-03), 350Solutions conforms to the requirements of ISO 17020 Annex A with respect to impartiality for Type A inspections, pursuant to ISO 14034 activities. These procedures and quality management programs are generally relevant to verification under the Puro.Earth General Standard. Note that verifications completed for Puro.Earth are not equivalent to ISO 14034 verifications.</p>
2. Not directly involved in the design, manufacture or construction, marketing, installation, use or maintenance of the specific technologies submitted to Puro. Earth for verification or represent the parties engaged in those activities.		
3. Not part of a legal entity that is engaged in design, manufacture, supply, installation, purchase, ownership, use or maintenance of the items inspected.		

Kelly Inder-Nesbitt
Senior Carbon Removal Verification Engineer, 350Solutions Inc

Education:

- Master of Science in Geography, Archaeology, and Environmental Studies, University of the Witwatersrand, 2014
- Bachelor of Science with Honors in Geography, University of the Witwatersrand, 2011
- Bachelor of Arts in Geography and Archaeology, University of the Witwatersrand, 2010

Experience Summary:

At 350Solutions, Kelly specializes in verifying carbon removal projects to ensure compliance with ISO 14034 standards and carbon registry requirements. With over a decade of experience in environmental compliance and carbon management, she brings extensive expertise in operational compliance and MRV framework implementation, enhancing accuracy, transparency and integrity in the voluntary carbon market.

Kelly's career spans multiple sectors, including aquaculture, mining, and carbon removal technology, where she has developed and audited environmental management systems that promote sustainable practices and attract investor finance. At 350Solutions, she leads the validation of diverse carbon removal pathways, including biochar, BECCS, DAC and direct ocean capture and biomass burial. Her responsibilities encompass site audits and rigorous evaluation of MRV systems to ensure scientifically validated project claims.

Previously Kelly led the development of Brilliant Planet's carbon dioxide removal methodology protocol for algal biomass burial and contributed as an author. She was also responsible for developing and implementing an ISO 14001 compliant EHSS Management System for the FirstWave Group, who are aquaculture industry leaders in Southern and Eastern Africa. This system is also aligned with IFC World Bank Best Practices and leveraged software tools to streamline compliance monitoring and enhance ESG reporting for investor and regulatory alignment.

Throughout her career, Kelly has consistently collaborated with project developers, communities, regulators, and clients to enhance the credibility of environmental initiatives through rigorous documentation and alignment with international standards. Her approach emphasizes precise data management and actionable reporting, elevating compliance practices into a strategic, value-adding process that drives sustainable business growth.

Kelly's strong communication skills and commitment to fostering collaboration enable her to manage complex compliance initiatives effectively. Her ability to bridge the gap between technical requirements and stakeholder expectations continues to advance science-driven, impactful solutions in the carbon removal industry.

Steven Qiu

Carbon Removal Verification Engineer, 350Solutions

EDUCATION:

MSc Carbon Management, University of Edinburgh, UK, 2024

BSc Economics, Dalhousie University, Canada, 2018

EXPERIENCE SUMMARY:

At 350 Solutions, Steven's efforts center on validation and verification of varied carbon removal pathways. Steven began his experience in the carbon markets in 2023 providing technical due diligence for Carbon Direct on a BECCS project in Canada. Then, following completion of the MSc Carbon Management program at the University of Edinburgh, he continued finding work with leading CDR and climate organizations. Patch, a CDR marketplace, has contracted Steven as a Carbon Project Diligence Scientist where he provides scientific review services for a wide range of carbon project types. Pembina Institute, a leader in sustainability policy and research in Canada, works with Steven to publish novel research on Canadian carbon removal.

RELEVANT PROFESSIONAL EXPERIENCE:

Oct 2024 – Present: Carbon Removal Verification Engineer, 350Solutions

Verify carbon dioxide removal technologies on behalf of registries and private companies ensuring high quality and meaningful climate impact.

Sept 2024 – Present: Carbon Project Diligence Scientist, Patch

Conduct deep scientific diligence on carbon projects (biochar, IFM, REDD+, ARR, and others) according to Patch's Project Acceptance Criteria to build trust in the integrity of climate solutions.

Nov 2024 – Present: Carbon Removal Expert, Pembina Institute

Research topics relevant to carbon removal policy in Canada.

June 2023 – Present: Scientific Project Reviewer, Carbon Direct