Final Audit Report

Audited Bodies	
Puro.earth Project Proponent	Accend AS
Name of Contact for Puro.earth Project Proponent	Paul Ferguson
Production Facility Operator	Brodie Biomass Limited (BBL)
Name of Contact for Production Facility Operator	Alex Brodie
Production Facility name	Brodie Biomass
Production Facility ID	680422
Production Facility Location	Feltons Farm Old School Lane, RH3 7AU, Brockham, Surrey, UK

Audit Description	
Type of Audit	Production Facility Audit and Output Audit
Number of CORCs under Audit	1,459.53
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	628.60
Tonnes of dry biochar used under Audit	620.10
Tonnes of dry biochar in stock (end)	8.50
CORC conversion factor under Audit	2.353701 tCO_2e per tonne dry biochar
Reporting Period Covered by Audit	1 September 2024 to 31 July 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v4.2
Date of Auditor Engagement	20 October 2025
Date of Audit Report Submission	9 December 2025

Audit Outcomes	
Production Facility Eligibility	Eligible for: 1 September 2024 to 31 August 2029
Number of eligible CORCs	1,416.14
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	628.60
Tonnes of eligible dry biochar used	613.94
Tonnes of dry biochar in stock (end)	14.66
Tonnes of ineligible biochar used	12.22 (refer to Corrective Action Request 3)
CORC conversion factor	2.306642343 tCO_2e per tonne dry biochar
Calculation Method	Biochar Methodology Edition 2022 v3

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo
Additional Audit Personnel	Tom Croxford
Peer Reviewer	Katherine Simmons

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect of the eligibility of the CO_2 Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v4.2.

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

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

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

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

COMMERCIAL AND CONFIDENTIAL

Version Control Record

Project Number – J0765				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20251209 Brodie Biomass Facility and Output Final Audit Report vF.0	9 December 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

Contents

PART A: Auditor's Report 5
Details of Audited Bodies 5
Responsibility of the Audited Bodies' Management 5
Our independence and quality control 5
Our responsibility 6
Summary of procedures undertaken 6
Use of our reasonable assurance engagement report 6
Inherent limitations 6
Corrective Action Requests / Recommendations 7
Corrective Action Request 1: Biochar Dry Mass 7
Corrective Action Request 2: Carbon Removal Disclaimer 7
Corrective Action Request 3: Biochar Eligibility 7
Recommendation 1: Record Keeping Procedures 8
Suggestion for Improvement 1: Consolidation of Records 8
Suggestion for Improvement 2: Frequent Laboratory Testing 8
Overall Conclusion 8
Production Facility Validation 8
Production Output Audit 8
Part B: Detailed Findings 10
Audit Findings and Conclusions 10
Eligibility Assessment 10
Standing Data 12
Production Facility Assessment 13
Quantification of CO_2 Removal 15
Verification of Proofs 17
Peer Reviewer Conclusion 18
Appendix A: Summary of Site Visit Findings 19
Appendix B: Summary of Calculation Errors 21

Abbreviation	Description
'H'	Hydrogen
'O'	Oxygen
BBL	Brodie Biomass Limited
EBC	European Biochar Certificate
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
C_{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
UC	Undercalculation
The Puro Rules	The Puro Standard General Rules v4.2
The Biochar Methodology	Edition 2022 v3

PART A: Auditor's Report

To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink) were engaged to perform a reasonable assurance audit of Brodie Biomass Limited's (BBL) CO_2 removal calculation for the reporting period covered by the audit, from 1 September 2024 to 31 July 2025, against the eligibility requirements of 'the Puro Standard General Rules v4.2 (hereafter referred to as "the Puro Rules").

Details of Audited Bodies

Puro.earth Project Proponent	Accend AS
Production Facility Operator	Brodie Biomass Limited (BBL)
Production Facility Name	Brodie Biomass
Production Facility ID	680422
Production Facility Location	Feltons Farm Old School Lane, RH3 7AU, Brockham, Surrey, UK

Responsibility of the Audited Bodies' Management

The management of the audited bodies are responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CO_2 Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink Services.

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

Our independence and quality control

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

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

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

Our responsibility

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

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

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

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

Summary of procedures undertaken

The procedures we conducted in our reasonable assurance engagement included:

- reviewing evidence provided by the audited bodies;
- assessing the audited bodies against eligibility criteria;
- conducting interviews and a (virtual) site visit to validate the evidence provided;
- analysing procedures that the audited bodies used to gather data;
- testing of calculations that the audited bodies performed; and
- identifying and testing assumptions supporting the calculations.

Use of our reasonable assurance engagement report

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

Inherent limitations

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

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

Corrective Action Requests / Recommendations

During the audit process, the auditor issued three corrective action requests, which were addressed during the audit. Further, the auditor issued one recommendation to be implemented by the next audit and two suggestions for improvement, which are optional to be implemented.

Corrective Action Request 1: Biochar Dry Mass

During the audit, an error was identified in the sales records related to invoice INV-007. The recorded dry biochar mass for this transaction was initially entered as 0.4 tonnes. Upon review, it was determined that this quantity resulted from a spreadsheet entry mistake. To rectify the error, BBL amended the sales record to reflect the correct dry biochar mass of 0.15 tonnes, as indicated on the issued invoice.

Additionally, during the RFI Process, BBL confirmed that the dry mass of biochar was determined using two methods:

1) Direct weighing (in tonnes) for external sales, and
2) Volume estimation multiplied by the verified dry bulk density (Eurofins).

However, the auditor found the biochar dry mass calculations in the sales records were unclear. Upon request, BBL reviewed their biochar sales records and updated the dry bulk density and volume columns to improve calculation traceability. BBL further explained that these variations were primarily due to inconsistencies in earlier spreadsheet entries.

These adjustments led to an over calculation of 14.7 CORCs.

Corrective Action Request 2: Carbon Removal Disclaimer

The auditor noticed that in BBL's website, the carbon removal disclaimer was misleading, proclaiming that "BBL make no claim to the carbon sequestration from the use of their biochar". To prevent double counting, BBL updated their website to state they alone claim the carbon credits for biochar sold, resulting in the following disclaimer:

> Biochar is a recognized net carbon drawdown product; however, the carbon credit associated with this product is managed and registered exclusively under Puro.earth's carbon removal registry. Brodie Biomass is the sole claimant of the carbon credits arising from the sequestration of carbon in its biochar. Therefore, neither the customer, owner, nor user may claim or represent ownership of these carbon credits.

Corrective Action Request 3: Biochar Eligibility

The auditor determined that Brodie Biomass sold biochar with polycyclic aromatic hydrocarbon (PAH) concentrations exceeding the EBC thresholds required by Puro.earth for CORC eligibility.

Brodie Biomass explained that they had issued letters to customers, requesting signatures and return as proof of acknowledgement. However, BBL did not provide signed acknowledgement letters from all customers. Consequently, the biochar sold to these customers, which accounted to 12.22 tonnes of dry biochar, were ineligible to claim CORCs.

This adjustment led to an over calculation of 28.67 CORCs.

Recommendation 1: Record Keeping Procedures

Finding

The auditor noted that BBL's record keeping procedures had inconsistencies, for example:

- The sales records were missing volume and bulk density entries affecting traceability for the auditor, as described in Corrective Action Request 1;
- The auditor observed that the documentation regarding biochar composition within compost batches was insufficiently clear and lacked adequate supporting evidence. Specifically, there were numerous records indicating the use of biochar in compost; however, these entries were not substantiated by reliable documentation. Although the invoices referenced the proportion of biochar included in various compost batches, they did not provide confirmation of this information;
- The auditor found that the allocation of biochar production to its applicable laboratory tests had errors.

Recommendation

The auditor recommends that BBL augment its record keeping and quality assurance procedures to ensure that data inputs are correct, traceable, well-documented and consistent across documents.

Suggestion for Improvement 1: Consolidation of Records

Finding

The auditor found that BBL's sales records are maintained across multiple sources, including the master file, the BBL LCA file, and the CORC summary. This approach led to duplication of spreadsheets and increased the risk of errors, as highlighted during the audit.

Suggestion for Improvement

To mitigate the potential risk of improper CORC creation in the future, the auditor suggests that BBL consolidate its documentation. By streamlining record keeping and minimising duplication, BBL will enhance the accuracy and reliability of its data management processes and reduce the likelihood of errors.

Suggestion for Improvement 2: Frequent Laboratory Testing

At the time of the audit, BBL had a half yearly laboratory testing regime. The auditor suggests that BBL determine an appropriate testing frequency to ensure a representative analysis of the biochar characteristics is made.

Overall Conclusion

Positive Conclusion (Production Facility Validation and Output Verification)

Production Facility Validation

In the lead auditor's opinion, the carbon removal activity performed in the audited CO_2 Removal Supplier's Production Facility met the eligibility requirements of the Puro Standard General Rules Version 4.2. The production facility's crediting period is from 1 September 2024 to 31 August 2029. The production facility assessment is described in the Production Facility Assessment section of this report.

Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **1,416.14 CO_2 Removal Certificates (CORCs)** for the reporting period 1 September 2024 to 31 July 2025 by the audited bodies was correct. The auditor identified that the eligible CORC quantity had been calculated in accordance with the Puro Standard General Rules v4.2.

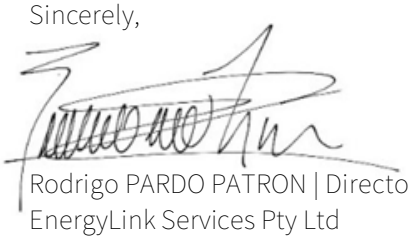
A summary of the CORCs under audit is provided in Table 1. The auditor notes the error rate is not considered material.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	1,459.53	1,416.14	43.4	43.4 OC	2.97%	-2.97%

*OC = Overcalculation / UC = Undercalculation

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
9 December 2025

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 6 summarise the findings from the Production Facility and Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a virtual site visit to the Production Facility. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited bodies were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated (for details refer to Appendix A).

Eligibility Assessment

Table 2: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the biochar is used in applications other than energy.	Y	The auditor determined that Brodie Biomass used approximately 80% of its biochar for internal compost mixes, which comprised of approximately 10% of biochar and the remainder made of compost and other mulch materials. The remaining 20% of the biochar production was sold for field trials, brick colouring, and soil amendment.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor noted that wood chips and tree trimmings were screened prior to being used as feedstock for biochar production. The biomass was classified as waste biomass, specifically derived from chips produced during waste forestry operations. These materials were sourced exclusively from local tree surgeon suppliers operating within a 25-mile radius of the production facility. The UK maintains a corruption perception Index score of 50 or above. As such, forest management plans are required to be approved by a governmental body. However, the feedstock used by BBL was not derived from managed forests but from urban and suburban tree maintenance activities. Therefore, the requirement for governmental approval of forest management plans did not apply. Considering the above, the auditor confirmed that the sustainability requirements outlined in Section 5 of the Biochar Methodology had been met.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the producer demonstrates net-negativity with results from a LCA that shows: – [A1 Biomass and A2 Transport of biomass] carbon footprint of the biomass production and supply. – [A3 Production] emissions from the biochar production process. – [A4 Transport of biochar to site] carbon footprint of the biochar end use. – [B1 Application and use] cradle to grave.	Y	The auditor confirmed over the course of audit, that the LCA provided by BBL included all information on the emissions of the different stages of the biochar cradle-to-grave life cycle. With consideration of A1 Biomass, A2 Transport of biomass, A3 Production, A4 Transport of biochar to site and B1 Application and use, the biochar production process demonstrated net-negativity.	N/A.
Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that: – It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas). – there is no co-firing of fossil fuels and biomass in the same reaction chamber. – the pyrolysis gases are recovered or combusted. – the molar H/C_{org} ratio is less than 0.7.	Y	During the course of the audit, including the virtual site visit, the auditor confirmed that there were no fossil fuels used to start the pyrolysis process and that electrical ignition was used to burn dry feedstock, as such, no co-firing of fossil fuels were performed for the pyrolysis process. Additionally, it was confirmed that there were two separate chambers for biochar and pyrolysis gas combustion.	N/A.
		The pyrolysis gases were combusted with energy (heat) recovered to sustain the process.	
		The molar H/Corg ratio was 0.2, which is less than 0.7.	

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	The biochar was quenched in a bath immediately post-production, which cools the material and minimises dust formation. Once quenched, the biochar was augured into a dedicated storage area with a moisture content exceeding 60%, eliminating airborne particulate risks.	N/A.

Standing Data

Table 3: Record Keeping

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data of the Production Facility and the CO_2 Removal Supplier was collected and checked.	Finding	The auditor noted that BBL's record keeping procedures had inconsistencies, for example: - The sales records were missing volume and bulk density entries affecting traceability for the auditor, as described in Corrective Action Request 1 and Table 4 below; - The auditor observed that the documentation regarding biochar composition within compost batches was insufficiently clear and lacked adequate supporting evidence. Specifically, there were numerous records indicating the use of biochar in compost; however, these entries were not substantiated by reliable documentation. Although the invoices referenced the proportion of biochar included in various compost batches, they did not provide confirmation of this information; and - The auditor found that the allocation of biochar production to its applicable laboratory tests had errors. Except where noted above, the auditor confirmed that the standing data of the Production Facility by the CO_2 Removal Supplier was collected and checked.	Recommendation 1

Production Facility Assessment

Table 4: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Y	The auditor confirmed that the Production Facility was eligible under the general rules of Puro Standard, and all necessary evidence had been provided.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that the CO_2 Removal Supplier showed sufficient evidence to demonstrate that the Production Facility does no significant harm to the surrounding natural environmental and local communities. Additionally, the auditor reviewed the stakeholder engagement report, confirming that both the feedback from consultation activities and the ongoing stakeholder engagement plans satisfy the requirements for the Production Facility.	N/A.
Confirm that the Production Facility demonstrate additionality, that the CO_2 removals are a result of carbon finance, and that the project is not required by existing regulations or other obligations.	Y	The auditor confirmed that the CO_2 Removal Supplier showed sufficient evidence to demonstrate that the project meets the requirements of Clause 1.2.3 of the Biochar Methodology.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Finding	During the audit, an error was identified in the sales records related to invoice INV-007. The recorded dry biochar mass for this transaction was initially entered as 0.4 tonnes. Upon review, it was determined that this quantity resulted from a spreadsheet entry mistake. To rectify the error, BBL amended the sales record to reflect the correct dry biochar mass of 0.15 tonnes, as indicated on the issued invoice. Additionally, during the RFI Process, BBL confirmed that the dry mass of biochar was determined using two methods: 1) Direct weighing (in tonnes) for external sales, and 2) Volume estimation multiplied by the verified dry bulk density (Eurofins). However, the auditor found the biochar dry mass calculations in the sales records were unclear. Upon request, BBL reviewed their biochar sales records and updated the dry bulk density and volume columns to improve calculation traceability. BBL further explained that these variations were primarily due to inconsistencies in earlier spreadsheet entries. These adjustments led to an over calculation of 14.7 CORCs.	Corrective Action Request 1 Recommendation 1
Confirm that metering infrastructure is in place to determine: - the production output. - the energy use of the Production Facility.	Y	The auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (platform scales) were recently purchased and factory calibrated. Furthermore, BBL provided screenshots of the C-1000 reactor biochar production software where all parameters are measured in and out of the machine and updated in real time. The auditor verified electricity usage at the Production Facility through monthly invoices, using December 2023 as a baseline for non-biochar energy consumption.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the calculations used to quantify emissions from the process. These must account for: - Cultivating and harvesting of raw materials (forest vs other biomass). - The energy source used in the production process. - Transporting of raw materials to the Production Facility (based on distance transported and fuel used).	Y	Raw material cultivation, harvesting, and transport to facility The wood chips and tree trimmings used as feedstock for biochar production were obtained as waste biomass, specifically generated during routine and sustainable forestry operations that involve cultivating and harvesting trees. These activities focused on maintaining forest health and managing growth, during which branches and offcuts were trimmed and chipped rather than being discarded. All biomass was sourced from local tree surgeon suppliers within 25 miles (40.2km) of the facility, which was conservatively estimated from weighted average distances of biomass deliveries in the LCA. The diesel emissions from wood chipping, screening, and transport were included in the LCA. Energy source used in the production process Electricity and diesel are energy sources in the production process, and their emissions are included in the LCA.	N/A.
Confirm the CO_2 Removal Supplier is able to calculate the CO2 Removal independently.	Y	The auditor reviewed the evidence provided by the audited bodies and confirmed that the CO_2 Removal Supplier was able to calculate the CO_2 removal independently.	N/A.

Quantification of CO_2 Removal

Table 5: Quantification of CO_2 Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantification of CO_2 removal is calculated using the Calculation formula of CO_2 removal.	Y	The auditor examined the CORC calculator provided by the audited bodies and confirmed that the formulas applied in the quantification of CO_2 removal for biochar were in accordance with the Puro Rules.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided. Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided. (Continued)	Finding	The inputs used in the CO_2 removal calculation formula were reviewed against the supporting evidence. Inconsistencies in spreadsheet entries and missing volume/density data from records were noted as the root causes of CORC miscalculations, which were corrected during the course of the audit.	Recommendation 1
	Finding	The auditor noted that lab test allocation was determined by production timing, not by the date of windrow creation or subsequent use. This ensured that the elemental analysis applied to CO_2 removal calculations reflected the characteristics of the biochar at the time it was produced. Initially, 'not claimed' biochar (i.e. biochar BBL were using onsite but not claiming CORCs for), was allocated to the July 2025 lab result, but was correctly reallocated to the January 2025 lab result. Additionally, INV-0073 accounted for 131 tonnes of biochar used in compost and stored as 'windrow 7'. All biochar in this compost batch was assigned to the July 2025 lab result, but most had been produced and stored earlier. Records were adjusted to reflect 113.17 tonnes of biochar from before June 2025 and 17.83 tonnes from June-July 2025. These corrections had an impact in the dry bulk density of the biochar, and consequently impacted the number of CORCs.	Recommendation 1 Suggestion for Improvement 1 Suggestion for Improvement 2
	Finding	During the audit, it was established that Brodie Biomass sold biochar products with polycyclic aromatic hydrocarbon (PAH) concentrations exceeding the European Biochar Certificate (EBC) thresholds required by Puro.earth for CORC eligibility. Although Brodie Biomass stated they had sent notification letters to affected customers requesting signed acknowledgements as evidence of receipt and understanding, not all customers returned these signed documents. Consequently, the biochar sold to these customers, which accounted to 12.22 tonnes of dry biochar, were ineligible to claim CORCs. This adjustment led to an over calculation of 28.67 CORCs.	Corrective Action Request 3

Verification of Proofs

Table 6: Verification of proofs and documentation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data for the Production Facility meets the requirements of the Biochar Methodology and is consistent with other evidence.	Y	The auditor reviewed and validated the standing data provided by the audited bodies and confirmed this was consistent with desktop testing and the virtual site visit.	N/A.
Confirm that the necessary proof and evidence documents are maintained by the Production Facility as per Section 5 of the Biochar Methodology[2].	Finding	The auditor noticed that in BBL's website, the carbon removal disclaimer was misleading, proclaiming that "BBL make no claim to the carbon sequestration from the use of their biochar". To prevent double counting, BBL updated their website to state they alone claim the carbon credits for biochar sold, resulting in the following disclaimer: Biochar is a recognized net carbon drawdown product; however, the carbon credit associated with this product is managed and registered exclusively under Puro.earth's carbon removal registry. Brodie Biomass is the sole claimant of the carbon credits arising from the sequestration of carbon in its biochar. Therefore, neither the customer, owner, nor user may claim or represent ownership of these carbon credits. As such, the auditor confirmed all necessary evidence has been provided as per Section 5 of the Biochar Guidelines.	Corrective Action Request 2

[2] Information in Section 5 of the Biochar Methodology includes:
- Proof of sustainability of raw material for forest and/or waste biomass.
- LCA data for biomass and biochar production.
- Justification on the soil temperature used for the calculation of the biochar sequestration.
- Proof of product quality, production volume, sales and end use of biochar.
- Proof of no double counting/C positive marketing.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the biochar properties are based on laboratory analyses performed in laboratories accredited by national authorities and comply with international testing standards (e.g. ASTM, ISO, AS, D)	Y	The auditor confirmed the laboratory tests presented by BBL were obtained from Eurofins Emwelt, certified under DIN EN ISO/IEC 17025:2018. At the time of the audit, BBL had a half yearly laboratory testing regime. The auditor has issued Suggestion for Improvement 2 to determine an appropriate testing frequency to ensure a representative analysis of the biochar characteristics is made.	Suggestion for Improvement 2

Peer Reviewer Conclusion

Name of the peer reviewer	Katherine Simmons
Peer reviewer's credentials	• Bachelor of Engineering (Honours) in Polymer Engineering (minoring in Chemical Engineering). • Category 1 Registered Greenhouse and Energy Auditor with the Clean Energy Regulator (Australia). • Climate Active Registered Consultant. • Integrated Management Systems Lead Auditor ISO 19011, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018.
Peer reviewer contact details	Email: katherine.simmons@kreaconsulting.com.au Phone: +61 431 612 950
Outcome of the evaluation undertaken by the peer reviewer	I have reviewed the engagement letter, audit report and supporting work papers / source data and am satisfied that the audit has been performed in accordance with the eligibility requirements of the Puro Standard General Rules Version 4.2

Appendix A: Summary of Site Visit Findings

Table 7: Site visit summary table

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that the raw material is of eligible type and sustainably sourced.	Y	The auditor noted that wood chips and tree trimmings are screened prior to being used as feedstock for biochar production. The biomass was classified as waste biomass, specifically derived from chips produced during waste forestry operations. These materials are sourced exclusively from local tree surgeon suppliers operating within a 25-mile radius of the production facility. The UK maintains a corruption perception Index score of 50 or above, forest management plans are required to be approved by a governmental body. However, in this case, the feedstock is not derived from managed forests but from urban and suburban tree maintenance activities. Therefore, the requirement for governmental approval of forest management plans does not apply. Considering the above, the auditor confirmed that the sustainability requirements outlined in Section 5 of the Biochar Methodology have been met	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed the LCA provided was an accurate representation of the Production Facility and used appropriate assumptions where necessary.	N/A.
Confirm that the LCA considered the emissions related to the use of fossil fuels (coal, oil, natural gas) for ignition, pre-heating, or heating of the pyrolysis reactor. Additionally, there is no co-firing of fossil fuels and biomass in the same reaction chamber.	Y	During the site visit, the auditor confirmed that although the powerplant system is an auto-thermal process, in which the thermal energy required to run the process is created from the feedstock being processed, the system relied on electrical ignition of the pyrolysis reactor, where no co-firing of fossil fuels and no emissions-related to the use of fossil fuels were released. Additionally, the pyrolysis gases were combusted with energy (heat) recovered to sustain the process and the molar H/Corg ratio is 0.2, which is less than 0.7.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	The biochar was quenched in a bath immediately post-production, which cools the material and minimises dust formation. Once quenched, the biochar was augured into a dedicated storage area with a moisture content exceeding 60%, eliminating airborne particulate risks.	N/A
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Y	The auditor confirmed during the virtual site visit that an appropriate system was in place to quantify the biochar produced and sold during the reporting period.	N/A.
Check that appropriate metering infrastructure is in place and calibrated correctly to quantify the Production Facility output and the energy use of the Production Facility.	Y	The auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (platform scales) was recently purchased and factory calibrated. Furthermore, BBL provided screenshots of the C-1000 reactor biochar production software where all parameters are measured in and out of the machine and updated in real time. The auditor verified electricity usage at the Production Facility through monthly invoices, using December 2023 as a baseline for non-biochar energy consumption.	N/A.
Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO_2 removal for the purpose of Preparing the Output Report and calculating CORCs.	Y	During the virtual site visit, the auditor confirmed that the appropriate processes were in place to quantify the LCA inputs and prepare an output report for CORC calculation.	N/A.

Appendix B: Summary of Calculation Errors

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

Table 8: Summary of Calculation Errors

Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Error in INV-007 and the biochar allocation of INV-0073	1,459.53	1,458.94	0.6	0.6 OC	0.04%	-0.04%
Error in biochar dry mass calculations and allocation of biochar to lab tests.	1,458.94	1,444.81	14.1	14.1 OC	0.97%	-0.97%
Error in the quantity of eligible biochar sold	1,444.81	1,416.14	28.67	28.67 OC	1.98%	-1.98%
Total	1,459.53	1,416.14	43.4	43.4 OC	2.97%	-2.97%

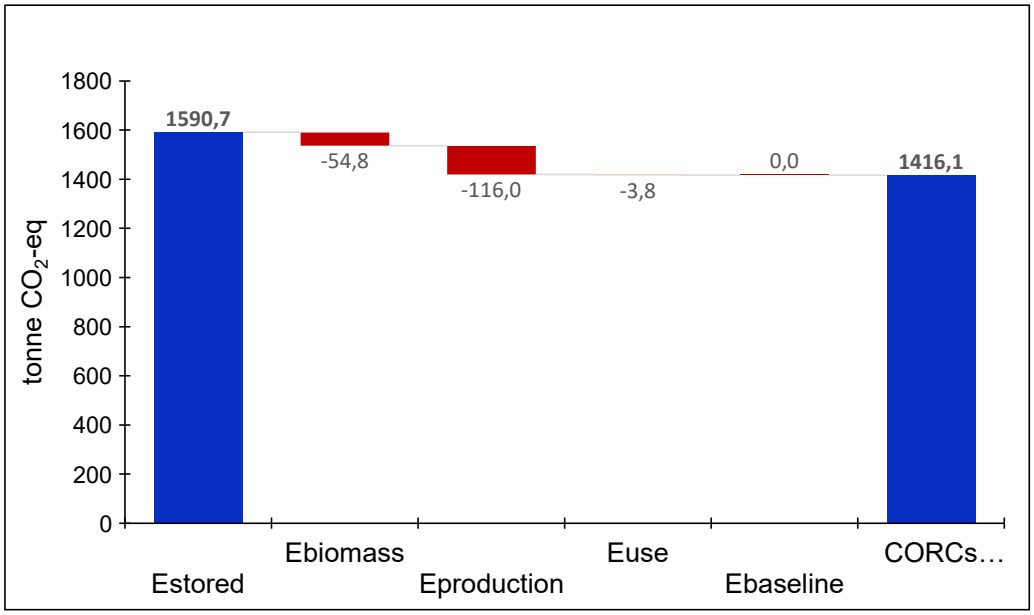
*OC = Overcalculation/UC = Undercalculation

PUBLIC CONTENT on Puro's Registry

Monitoring Period & Facility	
Monitoring period starts on	01/09/2024
Monitoring period ends on	31/07/2025
Facility name	Brodie Biomass

Totals over monitoring period			*Remarks*
Biochar records			a
Biochar used for which CORCs are reported in t	613,94	**dry metric tonnes**	b
Life cycle greenhouse gas emissions, totals over monitoring period			
$E_{baseline}$	0,00	**tonne CO2-eq**	c
$E_{biomass}$	54,8	**tonne CO2-eq**	d
$E_{production}$	116,0	**tonne CO2-eq**	e
E_{use}	3,8	**tonne CO2-eq**	f
E_{stored}	1590,7	**tonne CO2-eq**	g
CORCs issued	1416,14	**CORCs**	
Life cycle greenhouse gas emissions, scaled per tonne of biochar used			
$E_{baseline}$	0,00	**tonne CO2-eq / tonne biochar**	
$E_{biomass}$	0,09	**tonne CO2-eq / tonne biochar**	
$E_{production}$	0,19	**tonne CO2-eq / tonne biochar**	
E_{use}	0,01	**tonne CO2-eq / tonne biochar**	
E_{stored}	2,59	**tonne CO2-eq / tonne biochar**	
CORC factor	2,31	**CORCs / tonne biochar**	
Calculations details of E_{stored}			
Organic carbon content (average over period, mi	72,0%	73 %	73 %
Hydrogen content (average over period, min, ma	1,21 %	1,22 %	1,22 %
Molar H/C_{org} ratio (average over period, min, max	0,197	0,20	0,20
Soil temperature (average over period, min, max	8,80	9,0	9,0

Remark ID	Text information
a	*No stock from previous period. Brodie Biomass started operations in September 2024*
b	*Biochar used mixed with compost on BBL fields as a soil enhancement, and sold a a soil enhancement and for soil*
c	*In the absence of the project, the feedstock would have been diverted to power stations as fuel. As such, the baseline scenario reflects a non-sequestering use, where no durable carbon storage occurs and net long-term carbon removal is*
d	*Biomass emissions include wood supplied by local tree surgeons and wood from BBL's maintenance and management of their woodlands chipping processing emissions and the transport of the feedstock. The feedstock is considered*
e	*Biochar production emissions include energy inputs (electricity and diesel), stack emissions, water emissions at Brodie Biomass and equipment infrastructure emissions. The emissions are derived from Ecoinvent 3.11. The activity data is*
f	*Biochar deliveries to end-use cover packaging, transport emissions as well as soil incorporation emissions, for the biochar delivered with a >50% biochar content. Emissions from Ecoinvent 3.11 were used in the calculations. The*
g	*Percise dry mass determination is made according to the facility's protocol. Biochar is also sent to laboratory for determination of its properties.*


1800
1600
1400
1200
1000
800
600
400
200
0
tonne CO_2-eq
1590,7
-54,8
-116,0
-3,8
0,0
1416,1
Estored
Ebiomass
Eproduction
Euse
Ebaseline
CORCs…