Final Audit Report

Audited Bodies	
Puro.earth Project Proponent	ACT Commodities Inc.
Name of Contact for Puro.earth Project Proponent	Quinn Letter
Production Facility Operator	Freres Lumber Co., Inc
Name of Contact for Production Facility Operator	Kyle Freres
Production Facility name	Freres Lumber Co., Inc
Production Facility ID	133206
Production Facility Location	Lyons, Oregon, USA

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	7,421.57
Tonnes of dry biochar in stock (start)	0.00
Tonnes of dry biochar produced under Audit	2,829.24
Tonnes of dry biochar used under Audit	2,829.24
Tonnes of dry biochar in stock (end)	0.00
CORC conversion factor under Audit	2.623167352 tCO_2e per tonne dry biochar
Reporting Period Covered by Audit	1 September 2023 to 30 November 2024
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1 (Edition 2023)
Date of Auditor Engagement	16 October 2025
Date of Audit Report Submission	10 December 2025

Audit Outcomes	
Number of eligible CORCs	7,422.53
Tonnes of dry biochar in stock (start)	0.00
Tonnes of dry biochar produced under Audit	2,829.60
Tonnes of eligible dry biochar used	2,829.60
Tonnes of dry biochar in stock (end)	0.00
CORC conversion factor	2.623172887 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	Thais Monteiro Voll, Jazz Ousangdikul
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 v3.1 (Edition 2023).

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

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

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

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

COMMERCIAL AND CONFIDENTIAL

Version Control Record

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Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20251210 Freres Biochar Output Final Audit Report vF.0	10 December 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

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Abbreviation	Description
'H'	Hydrogen
'O'	Oxygen
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
C_{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
UC	Undercalculation
SDS	Safety Data Sheets
The Puro Rules	the Puro Standard General Rules Edition 3.1
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 Freres Lumber Co's (Freres) CO_2 removal calculation for the reporting period covered by the audit, from 1 September 2023 to 30 November 2024, against the eligibility requirements of 'the Puro Standard General Rules v3.1 Edition 2023' (hereafter referred to as "the Puro Rules").

Details of Audited Bodies

Puro.earth Project Proponent	ACT Commodities Inc.
Production Facility Operator	Freres Lumber Co., Inc.
Production Facility name	Freres Lumber Co., Inc.
Production Facility ID	133206
Production Facility location	141 14th St., Lyons, Oregon, 97358

Responsibility of the Audited Bodies' Management

The management of the audited bodies (i.e. ACT Commodities Inc. and Freres Lumber Co., Inc.) 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 two (2) corrective action requests, which were addressed during the course of the audit. Further, the auditor issued two (2) recommendations, to be implemented by the next audit.

Corrective Action Request 1: Weight Correction

The auditor found that the weight of one of the shipments was entered incorrectly to the CORC calculation. The shipment KB102924-2 initially listed 5.34 US tons but was corrected to 5.94 US tons to reflect the evidence provided. This resulted in the undercalculation of 1.41 CORCs.

Corrective Action Request 2: Moisture Content

The auditor found that the moisture content of screened and quenched biochar produced during the period of 1 November 2024 to 30 November 2024 was not measured. Freres provided the moisture content data of biochar produced during April 2025 as a representative sample of the screened and quenched biochar measured using the updated sampling and moisture measuring protocol. The auditor noted that the moisture content used in the initial CORC calculation (56%) was calculated from the sample average of the dry biochar content (44%). Upon request, Freres updated the moisture content to 56.21% to reflect the weighted average value of the dry biochar content (43.79%). This resulted in the overcalculation of 0.46 CORCs.

Recommendation 1: Evidence for Sustainable Sources of Waste Biomass

Finding

The auditor observed that, aside from the onsite lumber waste used as biomass for biochar production, there was no evidence for sustainable sourcing of other biomass feedstocks.

Recommendation

The auditor recommends Freres augment its record keeping procedures by obtaining specific evidence for sustainable sourcing of all biomasses used (including waste material), which may include Forest Stewardship Council (FSC) Forest Management Certification, Sustainable Forestry Initiative (SFI) Forest Management Certification, SFI Chain of Custody (COC) Certification and/or external audit report of specific site certification under ASTM D7612 and the American Tree Farm System.

Recommendation 2: Record Keeping

Finding

The auditor found that there was limited documentation (i.e. evidence) for the transactions and shipments related to the biochar sent to clients for soil application (as the biochar for this reporting period was shipped free of charge). As such, the auditor qualified the conclusion for the production output.

Because of the findings described above along with in Corrective Action Request 1 and Corrective Action Request 2, the auditor has issued the following recommendation, to be assessed by the next audit.

Recommendation

The auditor recommends Freres augment its record keeping and quality assurance procedures to ensure that data inputs are correct, accurate, well-documented and consistent across documents. This may include improved record keeping of truckload weights, issuing invoices for all biochar transactions (even if free), and tracking each shipment.

Overall Conclusion

Production Output Verification Audit

The lead auditor is able to express a qualified reasonable assurance opinion that, noting the matters discussed in Basis for Qualified Conclusion, the quantification of 7,422.53 CO_2 Removal Certificates (CORCs) for the reporting period 1 September 2023 to 30 November 2024 by the audited bodies, in all material respects, is correct. The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v3.1 and all eligibility requirements have been met. A summary of the CORCs under audit is provided in Table 1. A detailed breakdown of the changes to the calculation of CORCs associated with these errors can be found in Appendix C.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	7,421.57	1.86	0.96 UC	7,422.53	0.025%	0.013%

*OC = Overcalculation / UC = Undercalculation

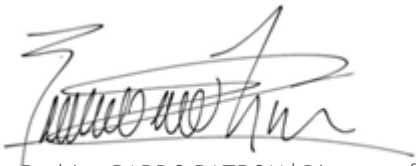
Basis for Qualified Conclusion

The auditor identified that for biochar intended for soil application, there was no documentation or evidence for the shipments listed in Table 2. Whilst the auditor confirmed the delivery confirmation email and photo evidence of biochar being applied to soil, these were not sufficient to confirm the quantity of biochar used. As such, this quantity of biochar was not supported by appropriate documentation or evidence. The auditor notes that whilst most of the biochar was mixed with ash and sent to landfill and was well documented and evidenced, Freres commenced production of 'pure' biochar for soil applications which lacked the evidence required. As this quantity of biochar is not material, the auditor has formed a qualified audit opinion. The audited bodies noted that the lack of invoices was because biochar sent to soil applications during this reporting period was done free of charge. Additionally, Freres recorded the mass of each truckload in their online system but was unable to provide evidence to support any discrepancies identified.

Table 2: Biochar sent to soil application (not appropriately evidenced)

Ticket Reference	Date	Wet Weight of Biochar (tonnes)	Dry Weight of Biochar (tonnes)	Associated CORCs (CORCs)
N/A101223	12 October 2023	2.72	2.68	7.03
N/A101923	19 October 2023	9.07	8.94	23.44
N/A111023	10 November 2023	9.98	9.83	25.78
N/A111523	15 November 2023	10.89	10.72	28.13
N/A113023	30 November 2023	2.27	2.23	5.86
	Total	34.93	34.40	90.24

Sincerely,



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

Part B: Detailed Findings

Audit Findings and Conclusions

Table 3 to Table 6 summarises the findings from the Production 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 C).

Eligibility Assessment

Table 3: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the biochar is used in applications other than energy.	Y	The auditor confirmed that the biochar and ash mixture produced from the period of 01 September 2023 to 31 October 2024 was sent to landfill. The auditor notes that there was a change to the production facility where a screening system was installed at the biochar storage silo outlet to separate biochar from ash. This was installed and fully operational from 01 November 2024. However, Freres had tested the screening system for some shipments in 2023 (with the screener not permanently installed/ commissioned). As such,the biochar produced in the period of 1 November 2024 to 30 November 2024 and some biochar prior to the permanent installation of the screening system was separated from the ash component. The separated biochar was transported to be used as soil amendment for agricultural purposes. Confirmation emails and photos of soil application from the client were submitted. The remaining mix of ash and fine biochar was sent to landfill, and from 1 November 2024, this stream was not included in CORC claims.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Finding	The auditor confirmed that the biochar was produced from sustainably sourced biomass, predominantly waste bark and lumber from onsite processes. The auditor confirmed through audit reports conducted by the Pacific Lumber Inspections Bureau that the onsite biomass was responsibly sourced under ASTM D7612 and the American Tree Farm System. Additional biomass feeds were sourced from in-state lumber facilities as waste lumber. Whilst the auditor observed the stockpile of these offsite biomasses and deemed them to be waste materials (i.e. leftover pallet pieces and wood debris), certificates and/or documents for this biomass feed were not provided.	Recommendation 1
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 that over the course of audit, the LCA provided by Freres included all information on the emissions of the different stages of the biochar cradle to grave life cycle. In 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.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
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	The auditor confirmed that the powerplant system was an auto thermal process, in which the thermal energy required to run the process was created from the feedstock (biomass) being processed. The auditor confirmed that the pyrolysis gases and heat were used for electricity generation and in the veneer drying and block conditioning processes. The auditor confirmed the pyrolysis gases were recovered and combusted. The molar H/C_{org} ratio for the Biochar and Ash mixture was 0.20, which is less than 0.7. The auditor noted that the molar H/C_{org} ratio of biochar (after screening) was expected to be lower than the biochar and ash mixture. However, as there are no lab results to confirm the value, Freres had use the same H/C_{org} ratio for all shipments when calculated CORCs which was deemed to be a conservative approach.	N/A.
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	During the virtual site visit, the auditor observed that the biochar was carried out by conveyors to cool in closed silos. After November 2024, a quenching system was installed to assist the quenching. The auditor confirmed that appropriate safety measures were taken to ensure the safe handling and transport of the biochar. Additionally, Freres provided a copy of the Safety Data Sheets (SDS) of the biochar produced.	N/A.

Confirmation of Production Facility Eligibility

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 audited bodies had completed a Production Facility Audit in 2021 and achieved a positive outcome. The auditor noted that the auditing period of 1 September 2023 to 30 November 2024 contained outputs produced over 18 months prior to the audit engagement. However, Puro granted Freres the exemption from Puro General Rules v3.1, section 3.2.5 ii) which states "CORCs may be Issued for Output, which at the time of Issuing has taken place maximum of 18 months in the past".	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that the CO_2 Removal Supplier provided sufficient evidence to demonstrate that the Production Facility does no significant harm to the surrounding natural environmental and local communities. The facility maintained a "Title V" operating permit and was permitted to operate under the Cleaner Air Oregon program[2] from the State of Oregon Department of Environmental Quality.	N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Finding	The auditor confirmed that shipments of biochar and/or biochar and ash mixtures sent to landfill were documented via traceable and appropriate processes. However, it was found that there was a lack of documentation of the transactions and shipments of biochar to clients who are responsible for the soil application of biochar (as the biochar for this reporting period was performed on a test basis and was shipped free of charge).	Recommendation 2

[2] Cleaner Air Oregon is a health-based permitting program that regulates emissions of toxic air contaminants from facilities based on risk to nearby communities. Department of Environmental Quality: Freres Lumber Co. Inc.: Eastern Region Facilities Home: State of Oregon

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that metering infrastructure is in place to determine: – the production output. – the energy use of the Production Facility.	Y	<u>Production output</u> The auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar. Calibration of the onsite scales was completed bi-annually throughout the reporting period. A sampling protocol for moisture content had been updated to increase sampling frequency including moisture measurement of each truck shipment. This protocol was effective from 1 April 2025 therefore did not apply to the reporting period. However, the auditor observed the practice during the virtual site visit. <u>Energy use</u> The auditor confirmed that the electricity consumed by the biochar production facility had its own dedicated electricity metering infrastructure. Furthermore, the fuel consumed by mobile equipment was calculated by their operating hours, gallon fuel consumption per hours, and the estimated allocation factor to the boiler operation of each equipment.	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.
Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided.	<u>Finding</u>	The auditor found inconsistencies and errors in the inputs to the calculation formula of CO_2 removal. The errors found varied on the source and nature, and were all corrected during the course of the audit. The auditor has issued a recommendation to ensure checks are performed to the calculations prior to the creation of CORCs. A summary of the errors found by the auditor is provided below and in Appendix C.	Recommendation 2

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 (Cont.).	Finding	The auditor found that the weight of one of the shipments was entered incorrectly to the CORC calculation. The shipment KB102924-2 initially listed 5.34 US tons but was corrected to 5.94 US tons to reflect the evidence provided. This resulted in the undercalculation of 1.41 CORCs.	Corrective Action Request 1
	Finding	The auditor found that the moisture content of screened and quenched biochar produced during the period of 1 November 2024 to 30 November 2024 was not measured. Freres provided the moisture content data of biochar produced during April 2025 as a representative sample of the screened and quenched biochar measured using the updated sampling and moisture measuring protocol. The auditor noted that the moisture content used in the initial CORC calculation (56%) was calculated from the sample average of the dry biochar content (44%). Upon request, Freres updated the moisture content to 56.21% to reflect the weighted average value of the dry biochar content (43.79%). This resulted in the overcalculation of 0.46 CORCs.	Corrective Action Request 2

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 it was consistent with desktop testing and the virtual site visit. There was a change to the production facility where a screening system was installed at the biochar storage silo outlet to separate the biochar from the ash stream. This was installed and fully operational on 1 November 2024. The emissions associated with the new infrastructure and new product end uses was accounted for. The separated biochar was sent to clients who used the biochar for soil application. The auditor reviewed Freres' updated financial summary which included the sales of biochar for soil application and confirmed the facility was able to demonstrate additionality.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the necessary proof and evidence documents are maintained by the Production Facility as per Section 5 of the Biochar Methodology[3].	Y	The auditor confirmed all necessary evidence had been provided as per Section 5 of the Biochar Guidelines.	N/A.
Confirm the biochar properties are based on laboratory analyses performed in laboratories accredited by national authorities and comply with international testing standards (e.g. ASTM, ISO, AS, D).	Y	The auditor confirmed the laboratory tests presented by Freres were obtained from Control Laboratories, which hold analytical certifications from State regulatory agencies and the US Environmental Protection Agency (EPA) and are approved by the International Biochar Initiative (IBI). Furthermore, Control Laboratories used ASTM D4373 for the Organic Carbon. Lastly, Freres provided the auditor with an updated Biochar sampling and testing protocol, which outlined the monitoring plan (including sampling frequency) to ensure representative sampling.	N/A.

[3] 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.

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 General Rules of Puro Standard General Rules Version 3.1.

Appendix A: Response to Previous Audit Recommendations

The Output audit dated 27 June 2024 (EnergyLink Services Pty Ltd) contained no recommendations.

Appendix B: Table 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.	Finding	The auditor confirmed that the biochar was produced from sustainably sourced biomass, predominantly waste bark and lumber from onsite processes. The auditor confirmed through audit reports conducted by the Pacific Lumber Inspections Bureau that the onsite biomass was responsibly sourced under ASTM D7612 and the American Tree Farm System. Additional biomass feeds were sourced from in-state lumber facilities as waste lumber. Whilst the auditor observed the stockpile of these offsite biomasses and deemed them to be waste materials (i.e. leftover pallet pieces and wood debris), certificates and/or documents for this biomass feed were not provided.	Recommendation 1
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed 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	The auditor confirmed that the powerplant system was an auto thermal process, in which the thermal energy required to run the process is created from the feedstock (biomass) being processed. The auditor confirmed that the pyrolysis gases and heat are used for electricity generation and in the veneer drying and block conditioning processes. There was no co-firing of fossil fuel and biomass in the same reaction chamber.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	During the virtual site visit, the auditor observed that the biochar was carried out by conveyors to completely cool in closed silos. After November 2024, a quenching system was installed to assist the quenching. The auditor confirmed that appropriate safety measures were taken to ensure the safe handling and transport of the biochar. Additionally, Freres provided a copy of the Safety Data Sheets (SDS) of the biochar produced.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Finding	The auditor confirmed that shipments of biochar and/or biochar and ash mixture sent to landfill were document via traceable and appropriate process. However, it was found that there was a lack of documentation of the transactions and shipments of biochar to clients who are responsible for the soil application of biochar (as the biochar for this reporting period was performed on a test basis and was shipped free of charge).	Recommendation 2
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	Production output The auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar. Calibration of the onsite scales was complete bi-annually throughout the reporting period. A sampling protocol for moisture content had been updated to increase sampling frequency including moisture measurement of each truck shipment. This protocol was effective from 1 April 2025 therefore did not apply to the reporting period. However, the auditor observed the practice during the virtual site visit. Energy use The auditor confirmed that the electricity consumed by the biochar production facility had its own dedicated electricity metering infrastructure. Furthermore, the fuel consumed by mobile equipment was calculated by their operating hours, gallon fuel consumption per hours, and the estimated allocation factor to the boiler operation of each equipment.	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	The auditor reviewed the evidence provided by the audited bodies and confirmed that the inputs to the Calculation formula of CO_2 removal had been correctly determined.	N/A.

Appendix C: 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 mass of biochar record	7,421.57	7,422.98	1.41	1.41	0.019%	0.019%
Change to weighted average moisture content value	7,422.98	7,422.53	0.45	-0.45	0.006%	-0.006%
Total	**7,421.57**	**7,422.53**	**1.86**	**0.96**	**0.025%**	**0.013%**

*OC = Overcalculation/UC = Undercalculation