Final Audit Report

Audited Bodies	
Puro.earth Project Proponent	Accend
Name of Contact for Puro.earth Project Proponent	Gregor Morrison
Production Facility Operator	Carbon Hill
Name of Contact for Production Facility Operator	Kim Jones
Production Facility name	Carbon Hill
Production Facility ID	712033
Production Facility Location	Cae Bardd, Guilsfield, SY21 9DJ, Welshpool, UK

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	362.19
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	150.50
Tonnes of dry biochar used under Audit	150.50
Tonnes of dry biochar in stock (end)	0
CORC conversion factor under Audit	2.406578073 tCO_2e per tonne of dry biochar
Reporting Period Covered by Audit	1 September 2023 to 28 February 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1
Date of Auditor Engagement	24 September 2025
Date of Audit Report Submission	16 December 2025

Audit Outcomes	
Number of eligible CORCs	361.94
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	150.50
Tonnes of eligible dry biochar used	150.50
Tonnes of dry biochar in stock (end)	0
CORC conversion factor	2.404916944 tCO_2e per tonne of dry biochar
Calculation Method	Biochar Methodology Edition 2022 v3.0

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
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 biochar production output and CO_2 Removal Certificates (CORCs) claims from an approved Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v3.1.

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

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Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20251216 Carbon Hill Output Final Audit Report 2025 vF.0	16 November 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
The Puro Rules	the Puro Standard General Rules v3.1
The Biochar Methodology	Edition 2022 v3.0

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 Carbon Hill's CO_2 removal calculation for the reporting period covered by the audit, from 1 September 2023 to 28 February 2025, against the eligibility requirements of 'the Puro Standard General Rules v3.1' (hereafter referred to as "the Puro Rules").

Details of Audited Bodies

Puro.earth Project Proponent	Accend
Production Facility Operator	Carbon Hill
Production Facility name	Carbon Hill
Production Facility ID	712033
Production Facility location	Cae Bardd, Guilsfield, SY21 9DJ, Welshpool, UK

Responsibility of the Audited Bodies' Management

The management of the audited bodies Carbon Hill and Accend are responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3.0' (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.

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 one (1) corrective action request, which was addressed during the course of the audit. Further, the auditor issued three (3) recommendations to be implemented by the next audit and one (1) suggestion for improvement.

Corrective Action Request 1: Biochar Density

The auditor noted that the biochar bulk density values used in the Life Cycle Assessment (LCA) - specifically 219 kg/m^3, 200 kg/m^3 and 250 kg/m^3 - did not align with the lab-tested densities of 154 kg/m^3 (August 2024) for the C-600 pyrolysis machine and 313 kg/m^3 (March 2025) for the C-1000 pyrolysis machine. Upon request, Carbon Hill provided the *C-1000 biochar bulk density test* document which supported the use of 219 kg/m^3 as a viable calculation for biochar produced by the C-1000 reactor.

Nevertheless, during the RFI process, Carbon Hill referenced two documents that cited lab and onsite tests to justify the use of 200 kg/m^3 and 250 kg/m^3 for the C-600 reactor. However, Carbon Hill and Accend noted that they were unable to retrieve the original measurements evidence for the C-600 biochar bulk density.

However, they were able to show these densities have been used in the previous reporting period and had been considered acceptable in the previous audit. The values were derived from empirical observations of 5m^3/tonne for material as produced by the C-600 reactor and 4m^3/tonne for the biochar milled. The auditor found these quantities similar with the information for the C-1000.

Nonetheless, the auditor has qualified the audit conclusion, please refer to Basis for Qualified Conclusion.

Recommendation 1: Record Keeping Procedures

Finding

The auditor noted that Carbon Hill lacked sound record keeping procedures, for example:

- Carbon Hill was unable to provide the Production Facility Audit Report which validated the eligibility of their facility. Nevertheless, Carbon Hill had a subsequent Output Audit on December 2023, which confirmed the Production Facility eligibility;
- Carbon Hill could not provide bulk density measurements for the C-600 reactor, as described in Corrective Action Request 1;
- Carbon Hill did not weigh and measured the moisture content of each biochar bag to accurately quantify the dry mass of biochar being sold;
- Soil temperature evidence was not initially included; and
- A fixed value of 2 kWh/tonne was used without supporting operational records.

Recommendation

The auditor recommends that Carbon Hill augment their quality assurance and record keeping procedures to ensure that:

- Calculations in the LCA are reviewed, and evidence of the review provided to the auditor;
- Inputs to the LCA are correct, accurate, well documented and consistent with supporting evidence; and
- All relevant evidence is well documented and relevant files (including audit reports) are securely retained for a minimum of 5 years, as per the Puro.earth General Rules 1.5.1.

Recommendation 2: Electricity Metering

Finding

The auditor identified that neither the facility nor the farm was equipped with dedicated electricity metering infrastructure. Consequently, the electricity invoices reviewed during the audit did not accurately reflect the electricity consumption associated with the biochar production process. To address this gap, conservative estimates of electricity usage were developed by Carbon Hill. For the C-600 system, these estimates were based on data monitored in 2022, while estimates for the C-1000 system relied on equipment specifications and analysis of the available invoices.

Further scrutiny of the Life Cycle Assessment (LCA) calculations revealed a lack of clarity in the approach used to estimate electricity consumption for the C-1000 machine. Initially, Carbon Hill's calculations omitted the consideration of electricity invoices in determining consumption figures. Carbon Hill revised the LCA electricity calculations to include data from the invoices. Specifically, December 2024 was used as a baseline month when no biochar was produced, and the subsequent increase in electricity usage over the following two months was attributed to biochar production activities. This updated approach led to an overcalculation of 0.25 CORCs.

Recommendation

The auditor recommends that Carbon Hill implement appropriate metering and monitoring procedures to quantify the electricity consumption at the biochar production facility.

Recommendation 3: Laboratory Tests

Finding

Carbon Hill provided two laboratory test results, nevertheless, the auditor noted that the C-1000 bulk density used for calculations was based on a single biochar sample for the bulk density calculations. Additionally, that biochar sample was from a batch less than a month after the reporting period. Carbon Hill demonstrated that this sample was representative of biochar produced during the reporting period as it was produced using the same feedstock and the same C-1000 machine was used with no operational changes between the end of the reporting period and the production of the biochar sample.

Furthermore, the use of this sample aligned with the EBC certification requirements. Carbon Hill provided two EBC certificates. These certificates substantiate that the biochar was representative of compliant and certified material across the monitoring period.

Recommendation

The auditor recommends Carbon Hill obtain frequent laboratory testing to determine an appropriate testing frequency, ensuring a representative analysis of the biochar characteristics.

Suggestion for Improvement 1: Evidence of Biochar Application

The auditor confirmed that the biochar was sold to clients that operate in the agricultural sector, and use the biochar as soil amendments. However, to strengthen future audit processes, the auditor suggests that Carbon Hill obtain evidence of the biochar application, such as photos or written confirmation from purchasers.

Overall Conclusion

Production Output Verification

Qualified Conclusion

The lead auditor is able to express a qualified reasonable assurance opinion that, noting the effects of Corrective Action Request 1, as well as the matters discussed in Basis for Qualified Conclusion, the quantification of 361.94 CO_2 Removal Certificates (CORCs) for the reporting period 1 September 2023 to 28 February 2025, 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 audited CORCs is provided in Table 1.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	362.19	0.25	0.25 OC	361.94	0.069%	-0.069%

*OC = Overcalculation / UC = Undercalculation

The audit procedures indicated that an over calculation of 0.25 CORC was made by the audited bodies, which is not considered material.

Basis for Qualified Conclusion

The auditor identified a variance in Carbon Hill's records of biochar production output. Carbon Hill estimated the dry biochar weight using the dry bulk density by volume method based on bags that ranged between 1.25m^3, 1.5 m^3 and 2m^3 bags, citing it as a standardised approach given the variability in wet biochar weight and moisture content across bags.

Nevertheless, the auditor identified several limitations with this method, including:

- Two documents were referenced by Carbon Hill that cited lab and onsite tests to justify the use of 200 kg/m^3 and 250 kg/m^3 for the C-600 reactor, however, these tests were unavailable and therefore these densities were deemed as estimations. Nevertheless, the auditor notes the method for the C-600 reactor had been validated during the previous output audit (undertaken by bio-inspecta AG in December 2023). The auditor issued Recommendation 1 to ensure Carbon Hill enhance its record keeping procedures; and
- The C-1000 bulk density used for calculations was based on limited sampling for bulk density, which may not be representative of the overall production period, consequently, the auditor has issued Recommendation 3.

Sincerely,

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

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 5 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.

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 confirmed that the biochar was sold to clients that operate in the agricultural sector and use the biochar as soil amendments.	Suggestion for Improvement 1
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that Carbon Hill uses waste biomass from municipal green waste collection and hedgerow cuttings. Carbon Hill had a failsafe implemented as a hopper system, which only activates if the feedstock maintains a specific biomass-to-biochar conversion ratio.	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	Except where noted in Table 4, the auditor confirmed that the LCA provided by Carbon Hill included information on emissions across all stages of the biochar cradle-to-grave life cycle, based on the following breakdown: - A1: No emissions were accounted for the harvesting of raw materials as the feedstock is a waste material. The stockpile emissions from uncontrolled self-heating are included in the LCA using the EBC methodology (EBC, 2020). - A2: Emissions from the transport of biomass were calculated using a weighted average distance. The masses and distances of biomass transport were well documented. - A3: The auditor confirmed the emissions related to Production had been included in the LCA, including: o The C-600 related infrastructure emissions were considered negligible in accordance with the cut-off criteria and because it was a pilot plant. o The C-1000 related infrastructure implementation emissions were appropriately considered. o All electricity and liquid fuel emissions were correctly considered by Carbon Hill. - A4: Emissions from transporting the biochar to its purchasers were estimated using weighted average tonne-kilometre emission factors, applied to biochar mass data and delivery distances. - B1: Emissions from the application of biochar were estimated based on the quantity of biochar sold and the diesel consumption associated with spreading it to the soil.	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 all electricity and liquid fuel emissions were correctly considered by Carbon Hill. Furthermore, 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. Lastly, it was confirmed that there were two separate chambers for biochar & pyrolysis gas combustion. As such, the auditor confirmed that there was no co-firing of fossil fuels and biomass in the combustion chamber.	N/A.
		The auditor confirmed that the pyrolysis gases were combusted and excess heat used on site.	
		The produced biochar from the C-600 and C-1000 units had a H/Corg molar ratio of 0.17 and 0.14 respectively, which are less than 0.7.	
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	The auditor confirmed that the facility operated with an automated conveyor system that minimized manual handling, significantly reducing risks associated with fire and dust hazards. The system was equipped with multiple safety mechanisms, including a mechanical thermal safety drain, a temperature-sensitive probe that triggered a gravity-fed water release, pressure release valves, air bleed systems, and chemical safety switches for high temperature, high pressure, and low pressure.	N/A.

Confirmation of Production Facility Eligibility

Table 3: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Finding	The auditor confirmed that the audited entities previously underwent a Production Facility Audit and received a positive outcome. The Output Audit Statement stated the validity to be 18 December 2027. However, when the auditor requested a copy of the audit report, Carbon Hill noted the audit report was unavailable, but provided the Facility Audit Statement as a substitute.	Recommendation 1
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that Carbon Hill supported their commitment to environmental and social responsibility through community outreach, educational initiatives, and public communications.	N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	The auditor noted that Carbon Hill recorded and sold biochar based on volume measurements. This volume was determined by the rotation of two rotary valves (one at the feedstock input and one at the biochar output) where each turn represented a fixed volume of material processed. While this method provided a consistent approach aligned with industry practices, it did not inherently reflect the mass of the material processed. Carbon Hill relied on the biochar bulk density for calculations (refer to Corrective Action Request 1). Considering the above, the auditor confirmed that the quantity of the biochar produced and sold was quantified and documented in a reliable manner. Lastly, during the RFI process, the auditor noted that a biochar entry was missing from the *CORC Summary* (Row 64). Carbon Hill explained that this was related to the biochar used on their own farm, which had not yet been measured prior to application, but retained the entry for transparency. No CORCs were claimed from this biochar.	N/A.

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.	Finding	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 was calibrated. Conversely, the auditor identified that neither the facility nor the farm was equipped with dedicated electricity metering infrastructure. Consequently, the electricity invoices reviewed during the audit did not accurately reflect the electricity consumption associated with the biochar production process. To address this gap, conservative estimates of electricity usage were developed by Carbon Hill. For the C-600 system, these estimates were based on data monitored in 2022, while estimates for the C-1000 system relied on equipment specifications and analysis of the available invoices. Further scrutiny of the Life Cycle Assessment (LCA) calculations revealed a lack of clarity in the approach used to estimate electricity consumption for the C-1000 machine. Initially, Carbon Hill's calculations omitted the consideration of electricity invoices in determining consumption figures. Carbon Hill revised the LCA electricity calculations to include data from the invoices. Specifically, December 2024 was used as a baseline month when no biochar was produced, and the subsequent increase in electricity usage over the following two months was attributed to biochar production activities. This updated approach led to an overcalculation of 0.25 CORCs.	Recommendation 2

Quantification of CO_2 Removal

Table 4: 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.	Y	The auditor reviewed the inputs used in the CO_2 removal calculation and noted that evidence of the soil temperature being used in the LCA was not supplied. During the RFI process, Carbon Hill provided the source of the soil temperature which was assumed to be the same as the air temperature at the end use area. We consider this a conservative approach as the air temperature is theoretically lower than the soil temperature.	N/A.
	Y	In the LCA, the energy required for milling biochar was included as a fixed value of 2 kWh per tonne. While this figure was provided by Carbon Hill and applied to specific sales to 'A Inglis' and 'Botanical Ops', the auditor noted that no operational records or equipment specifications were submitted to substantiate this value.	
	Finding	The auditor noted that the C-1000 bulk density used for calculations was based on a single biochar sample for the bulk density calculations. Additionally, that biochar sample was from a batch less than a month after the reporting period. Carbon Hill demonstrated that this sample was representative of biochar produced during the reporting period as it was produced using the same feedstock and the same C-1000 machine was used with no operational changes between the end of the reporting period and the production of the biochar sample.	Recommendation 3

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
(Cont.) Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided.	Finding	The auditor noted that the biochar bulk density values used in the Life Cycle Assessment (LCA) - specifically 219 kg/m^3, 200 kg/m^3 and 250 kg/m^3 - did not align with the lab-tested densities of 154 kg/m^3 (August 2024) for the C-600 pyrolysis machine and 313 kg/m^3 (March 2025) for the C-1000 pyrolysis machine. Upon request, Carbon Hill provided the *C-1000 biochar bulk density test* document which supported the use of 219 kg/m^3 as a viable calculation for biochar produced by the C-1000 reactor. Furthermore, during the RFI process, Carbon Hill referenced two documents that cited lab and onsite tests to justify the use of 200 kg/m^3 and 250 kg/m^3 for the C-600 reactor. Nevertheless, Carbon Hill and Accend notified us that they were unable to retrieve the original measurements evidence for the C-600 biochar bulk density and consequently, the CORCs created using the C-600 produced biochar were based on estimates.	Corrective Action Request 1 Recommendation 1

Verification of Proofs

Table 5: 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 the virtual site visit.	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[2].	Y	The auditor confirmed all necessary evidence has 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 Carbon Hill were obtained from Eurofins Emwelt, certified under DIN EN ISO/IEC 17025:2018. The auditor has issued Recommendation 3 to determine an appropriate testing frequency to ensure a representative analysis of the biochar characteristics is made.	Recommendation 3

[2] Information in Section 5 of the Biochar Methodology includes (continues overleaf):
- 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: Table of Site Visit Findings

Table 6: 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 confirmed that Carbon Hill used waste biomass from municipal green waste collection and hedgerow cuttings. Carbon Hill had a failsafe implemented on the reactor which only operates if the feedstock maintained a certain biomass to biochar conversion ratio.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed that 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, it was determined that there were no fossil fuel emissions on site due to the use of an electric ignition system and reliance on dry feedstock, allowing easy ignition. The also auditor confirmed during the site visit that there were two separate chambers for biochar & pyrolysis gas combustion and that the pyrolysis gases are combusted.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	The auditor confirmed that the facility operated with an automated conveyor system that minimized manual handling, significantly reducing risks associated with fire and dust hazards. The system was equipped with multiple safety mechanisms, including a mechanical thermal safety drain, a temperature-sensitive probe that triggered a gravity-fed water release, pressure release valves, air bleed systems, and chemical safety switches for high temperature, high pressure, and low pressure.	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.	Y	The auditor noted that Carbon Hill recorded and sold biochar based on volume measurements. This volume was determined by the rotation of two rotary valves (one at the feedstock input and one at the biochar output) where each turn represented a fixed volume of material processed. While this method provided a consistent approach aligned with industry practices, it did not inherently reflect the mass of the material processed. Carbon Hill relied on the biochar bulk density for calculations (refer to Corrective Action Request 1). As such, auditor found the Production Facility's documentation system was accurate and reliable for recording the quantity of biochar produced and sold. Nevertheless, during the RFI process, the auditor noted that a biochar entry was missing from the *CORC Summary* (Row 64). Carbon Hill explained that this was related to the biochar used on their own farm, which had not yet been measured prior to application, but retained the entry for transparency. No CORCs were claimed from this biochar.	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.	Finding	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 was calibrated. Conversely, the auditor identified that neither the facility nor the farm was equipped with dedicated electricity metering infrastructure. Consequently, the electricity invoices reviewed during the audit did not accurately reflect the electricity consumption associated with the biochar production process. To address this gap, conservative estimates of electricity usage were developed by Carbon Hill. For the C-600 system, these estimates were based on data monitored in 2022, while estimates for the C-1000 system relied on equipment specifications and analysis of the available invoices.	Recommendation 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO2 removal for the purpose of Preparing the Output Report and calculating CORCs.	Finding	The auditor identified several issues and updates in the Life Cycle Assessment (LCA) used for CO_2 removal calculations, for example: - Carbon Hill was unable to provide the Production Facility Audit Report which validated the eligibility of their facility. Nevertheless, Carbon Hill had a subsequent Output Audit on December 2023, which confirmed the Production Facility eligibility; - Carbon Hill could not provide bulk density measurements for the C-600 reactor, as described in Corrective Action Request 1; - Carbon Hill did not weigh and measured the moisture content of each biochar bag to accurately quantify the dry mass of biochar being sold; Soil temperature evidence was not initially included; and A fixed value of 2 kWh/tonne was used without supporting operational records.	Recommendation 1