

Final Periodic Output Audit Report

Audited Body	
Puro.earth Project Proponent	Exomad SRL
Name of Contact for Puro.earth Project Proponent	Marcelo Pereira
Production Facility Operator	Exomad SRL
Name of Contact for Production Facility Operator	Marcelo Pereira
Production Facility name	Exomad Green, Concepción
Production Facility ID	432524
Production Facility Location	Concepción, Bolivia

Audit Description	
Type of Audit	Periodic Output Audit
Number of CORCs under Audit	7,354.40
Tonnes of dry biochar in stock at the start of the reporting period	263.60
Tonnes of dry biochar produced under Audit	3,041.34
Tonnes of dry biochar used under Audit	3,278.72
Tonnes of dry biochar in stock at the end of the reporting period	26.21
CORC conversion factor under Audit	2.243 tCO ₂ e per tonne dry biochar
Reporting Period Covered by Audit	12 July 2025 to 11 August (referred to as: July 2025)
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1
Calculation Method	Biochar Methodology Edition 2022 v3
Date of Audit Report Submission	12 September 2025

Audit Outcomes	
Number of eligible CORCs	7,581.64
Tonnes of dry biochar in stock (start)	263.60
Tonnes of dry biochar produced under Audit	3,041.34
Tonnes of eligible dry biochar used	3,278.72
Tonnes of dry biochar in stock (end)	26.21
CORC conversion factor	2.312 tCO ₂ e per tonne dry biochar

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
Additional Audit Personnel	Thais Voll
Peer Reviewer	Brandon Melyadi

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect to the periodic biochar production output and CO₂ 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

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20250912 Exomad July Periodic Final Audit Report vF.0	12 September 2025	vF.0	Rodrigo Pardo Patron	Brandon Melyadi

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Abbreviation	Description
'H'	Hydrogen (in H/Corg)
ABT	Autoridad de Bosques y Tierras (Forest and Land Authority)
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

PART A: Auditor's Report

To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink Services) were engaged to perform a reasonable assurance audit of Exomad SRL's (Exomad) CO₂ Removal Certificate (CORC) calculation for the reporting period covered by the audit, from 12 July 2025 to 11 August, against the eligibility requirements of 'the Puro Standard General Rules v3.1' (hereafter referred to as "the Puro Rules").

Details of Audited Body

Puro.earth Project Proponent	Exomad SRL
Production Facility Operator	Exomad SRL
Production Facility name	Exomad Green, Concepción
Production Facility ID	432524
Production Facility location	Carretera Hardeman- Colonia Piraí, Concepción, Bolivia

Responsibility of the Audited Body's Management

The management of the audited body (i.e. Exomad Green, Concepción) is responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CORCs from the production of biochar, which is reflected in the proof provided to EnergyLink Services.

The management of the audited body is 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 Services 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.

Furthermore, EnergyLink Services 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*.

Our responsibility

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

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

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 body's 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 body;
- testing of calculations that the audited body performed; and
- identifying and testing assumptions supporting the calculations.

No site visits either virtual or physical were performed as part of the Periodic Output Audit. A site visit will be undertaken as part of the audit procedures during the annual Output Audit.

Use of our reasonable assurance engagement report

This audit report has been prepared for use by the audited body and Puro.earth for the sole purpose of reporting on the audited body's monthly 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 body 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 corrective action requests, which were addressed during the audit. Further, the auditor issued two recommendations to be implemented by the next audit and one suggestion for improvement.

Corrective Action Request 1: Pyrolyzer operation

In the LCA, the auditor identified that the emissions associated with the depreciation of the factory construction were calculated on an annual basis, rather than being adjusted for the specific number of days in the reporting period. Additionally, the auditor noted the need to include one extra day in time-based calculations to ensure the start and end dates of the reporting period are fully captured. Following the auditor's request, Exomad revised the calculation to reflect the emissions for the reporting period.

Furthermore, the emissions from flaring per kilogram of biochar were initially based on the total wet biochar produced. At the auditor's request, Exomad revised the LCA to calculate flaring emissions based on the dry biochar weight instead of the wet weight.

This adjustment impacted the number of CORCs.

Corrective Action Request 2: Waste disposal

In the LCA, the auditor identified that the disposal of lubricants was allocated to both, hazardous-waste treatment and landfill disposal. Exomad reviewed the LCA to include the emissions associated with hazardous-waste treatment.

This adjustment impacted the number of CORCs.

Recommendation 1: Standardised CORCs Claim Procedure

Finding 1

Because of the findings described in Corrective Action Request 1 and Corrective Action Request 2, the auditor has issued the following recommendation.

Finding 2

The auditor noted that in the CORC Summary of the June reporting period, the total emissions were calculated based on biochar delivered and applied to the soil (i.e. emissions from the E biomass and E production of biochar not yet applied to soil were excluded from the LCA). In contrast, the July reporting period considered all the emissions based on actual energy consumption during the reporting period, including electricity, LPG, and diesel usage. Additionally, Exomad included the emissions from the E biomass and E production of biochar not yet applied to soil from the June reporting period. As a result, the July report captured emissions associated with biochar not yet applied to soil from both June and July production.

The auditor confirmed all emissions were captured across the two reporting periods and that no changes to the CORC Summary were required. However, different approaches were applied by Exomad in the June and July reporting periods.

This adjustment did not impact the number of CORCs.

Recommendation

The auditor recommends Exomad establish and implement a standardised CORCs claim procedure to:

- Ensure a consistent approach is applied to the CORCs claim between reporting periods; and
- All E production emissions are based on the number of days of operation in the reporting period, such as depreciation of the factory construction, rather than on an annual basis.

Recommendation 2: Disposal of lubricants

Finding

As a result of the findings that led to the Corrective Action Request 2, the auditor noted that Exomad used the Concepción's municipality for the collection and disposal of used oils and lubricants. At the time of the audit, the municipality provides landfill disposal for these oils and lubricants. Exomad acknowledged there is a hazardous waste collection and management at Santa Cruz de la Sierra, a city that does provide hazardous-waste treatment options.

Recommendation

The auditor recommends that Exomad ensures used lubricants and greases, which are classified as hazardous or special waste, are properly treated rather than disposed of in landfill².

Suggestion for Improvement 1: Frequent Laboratory Testing

At the time of the audit, Exomad had a bi-monthly laboratory testing regime. The auditor suggests that Exomad continue obtaining frequent laboratory testing to determine an appropriate testing frequency, ensuring a representative analysis of the biochar characteristics.

Overall Conclusion

Positive Conclusion (Production Output Audit)

Production Output Audit

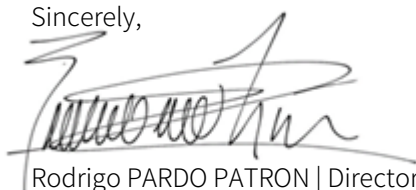
The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **7,581.64 CO₂ Removal Certificates (CORCs)** for the reporting period 12 July 2025 to 11 August 2025 (July 2025) by the audited body was correct.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Net Error (CORCs)	Eligible CORCs	Net Error Rate (%)
Total	7,354.40	227.24 UC	7,581.64	3.089%

UC Under-calculated / OC Over-calculated

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
12 September 2025

² The auditor acknowledges the used oils and greases would need to be stored on site until sufficient volume is collected to justify its transportation and treatment / disposal. As such, the auditor expects receipts to be provided in due course.

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 5 summarise the findings from the Periodic Output Audit. Where possible, the findings from these procedures were used to validate the proofs and evidence provided by the audited body were accurate, and that the metering used to quantify the output was appropriate. A site visit to the Production Facility was not part of the audit scope as it is expected that a site visit (either physical or virtual) will be conducted by the auditor during the annual Output Audit.

Eligibility Confirmation

Table 2: Eligibility Confirmation

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 produced biochar was used as a soil amendment for agricultural purposes. Exomad had a signed agreement with the municipality to supply/donate the produced biochar. The distribution of the biochar to end-users was carried out by Exomad, which distributed the biochar to the local community for agricultural purposes.	N/A
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar was produced from waste biomass sourced from sawmills, in compliance with the regulations of the Autoridad de Bosques y Tierras (ABT), which is Bolivia’s regulatory authority responsible for the supervision and control of forest and land use. Exomad provided updated ABT certifications covering the period from 1 April 2025 to 31 March 2026. Based on the evidence provided, the auditor confirmed that all sawmills supplying wood biomass to Exomad during this reporting period were ABT-certified.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the producer demonstrates net-negativity with results from a LCA that shows:</p> <ul style="list-style-type: none"> – [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 the LCA provided by Exomad included all information on the emissions of the different stages of the biochar cradle to grave life cycle.	N/A
<p>Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that:</p> <ul style="list-style-type: none"> – 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	<p>The auditor verified that while the gasification system operated as an auto-thermal process, generating the necessary thermal energy from the processed feedstock, it initially relied on LPG to initiate and stabilise the syngas flame within the reactors. Additionally, firewood was used initially in the furnace before being replaced by syngas from the reactors.</p> <p>Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there was no co-firing of fossil fuels and biomass in the same reaction chamber.</p> <p>A portion of the pyrolysis gases were recovered and combusted for use in the rotary dryers, while the excess was combusted in an open-flaring system.</p> <p>The auditor confirmed that the molar H/C_{org} ratio was 0.33, which is less than 0.7</p>	N/A
<p>Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.</p>	Y	Exomad has implemented occupational health and safety procedures, including fire risk management protocols, with photographic evidence showing staff participation in fire and emergency training. Based on this evidence, the auditor confirmed that measures are in place for the safe handling and transport of biochar to prevent fire and dust hazards.	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.	Y	The auditor confirmed that the audited body have already gone through a Production Facility Audit in 2023 and achieved a positive outcome.	N/A
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	Exomad tracked the biochar deliveries using the Carbonfuture platform. Each truckload was recorded as a ‘packing unit’, with gross weight and moisture content measured at the time of dispatch. These packing units were then grouped into ‘deliveries’, which included details such as the end-user location, responsible person, and application type. The auditor confirmed that an appropriate system was in place to quantify biochar produced and delivered during the reporting period.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that metering infrastructure is in place to determine:</p> <ul style="list-style-type: none"> – the production output. – the energy use of the Production Facility. 	Y	<p>Production Output</p> <p>Exomad used an industrial scale to measure biochar production and supply to third parties for field applications, supported by third-party calibration certificates. Additionally, two moisture analysers were used to measure moisture content. These were internally calibrated and tested weekly, with records documenting the responsible person, their signature, and the calibration date.</p> <p>Electricity consumption</p> <p>Emissions from electricity consumption were calculated using actual data from electricity bills.</p> <p>Diesel usage</p> <p>The auditor checked the diesel records and confirmed that Exomad used a centralised diesel tank with a calibrated meter. Every time diesel was used, Exomad recorded the vehicle type, date, and driver's signature. There was a procedure in place, and one person was responsible for keeping these records. This system allowed Exomad to allocate diesel usage specifically to the biochar value chain, including biomass collection, biochar production, and field application. Based on the above, the auditor confirmed that calibrated metering infrastructure was in place to determine the production output and the energy use of the Production Facility.</p> <p>Tar and wood vinegar</p> <p>Based on discussions with Exomad personnel and additional evidence provided, tar and wood vinegar were distributed free of charge to local stakeholders. Exomad stated that it did not receive compensation for the transport or distribution of these materials, which aligns with its environmental and social impact strategy. Transportation emissions were considered from the diesel consumption.</p>	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm the calculations used to quantify emissions from the process. These must account for:</p> <ul style="list-style-type: none"> – 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	<p>The auditor reviewed the emission calculation methodology and underlying data provided by Exomad. Evidence was obtained for:</p> <ul style="list-style-type: none"> - Cultivation and harvesting: The auditor confirmed that the diesel used for the collection and loading of the raw materials was correctly accounted for in the LCA. - Energy use: Energy consumption during the production process was quantified using the electricity bills and diesel consumption records. - Biomass and biochar transportation: The auditor noted that diesel usage was quantified and correctly used to account for the emissions from the transport of the biomass and the biochar. 	N/A
	<u>Finding</u>	<p>In the LCA, the auditor identified that the emissions associated with the depreciation of the factory construction were calculated on an annual basis, rather than being adjusted for the specific number of days in the reporting period. Additionally, the auditor noted the need to include one extra day in time-based calculations to ensure the start and end dates of the reporting period are fully captured. Following the auditor's request, Exomad revised the calculation to reflect the emissions for the reporting period.</p> <p>This adjustment impacted the number of CORCs.</p>	<p>Corrective Action Request 1</p> <p>Recommendation 1</p>
	<u>Finding</u>	<p>In the LCA, the auditor identified that the disposal of lubricants was allocated to both, hazardous-waste treatment and landfill disposal. Exomad reviewed the LCA to include the emissions associated with hazardous-waste treatment.</p> <p>Furthermore, the auditor noted that Exomad used the Concepción's municipality for the collection and disposal of used oils and lubricants. At the time of the audit, the municipality provides landfill disposal for these oils and lubricants.</p> <p>Exomad acknowledged there is a hazardous waste collection and management at Santa Cruz de la Sierra, a city that does provide hazardous-waste treatment options.</p> <p>This adjustment did not impact the number of CORCs.</p>	<p>Corrective Action Request 2</p> <p>Recommendation 2</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the CO ₂ Removal Supplier is able to calculate the CO ₂ Removal independently.	Y	The auditor reviewed the evidence provided by the audited body and confirmed that the CO ₂ Removal Supplier was able to calculate the CO ₂ removal independently.	N/A

Quantification of CO₂ Removal

Table 4: Quantification of CO₂ 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 Exomad and confirmed that the formulae applied in the quantification of CO ₂ removal for biochar production were calculated using the calculation formula of CO ₂ removal.	N/A
Confirm that the inputs to the calculation formula of CO ₂ removal are appropriate and consistent with the evidence provided.	Finding	<p>The auditor noted that in the CORC Summary of the June reporting period, the total emissions were calculated based on biochar delivered and applied to the soil (i.e. emissions from the E biomass and E production of biochar not yet applied to soil were excluded from the LCA).</p> <p>In contrast, the July reporting period considered all the emissions based on actual energy consumption during the reporting period, including electricity, LPG, and diesel usage. Additionally, Exomad included the emissions from the E biomass and E production of biochar not yet applied to soil from the June reporting period.</p> <p>As a result, the July report captured emissions associated with biochar not yet applied to soil from both June and July production.</p> <p>The auditor confirmed all emissions were captured across the two reporting periods and that no changes to the CORC Summary were required. However, different approaches were applied by Exomad in the June and July reporting periods.</p> <p>This adjustment did not impact the number of CORCs.</p>	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 body and confirmed this was consistent with the desktop testing.	N/A
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 has been provided as per Section 5 of the Biochar Guidelines.	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.

Appendix A: Summary of Audit Details

Table 6 summarises key data from all monthly Puro.earth audits of the Exomad facility, including production, usage, and stock levels of dry biochar, as well as moisture content, H/Corg ratio, and the CORC conversion factor.

Table 6: Summary of Audit Details

Audit Number	Start date	End date	Tonnes of dry biochar in stock (start)	Tonnes of dry biochar produced	Tonnes of dry biochar used	Tonnes of dry biochar in stock (end)	H/C _{org}	Average Moisture Content	Eligible CORCs	CORC conversion factor
			tonnes	tonnes	tonnes	tonnes	-	%	tCO ₂ e sequestered	tCO ₂ e/t dry biochar
01	25 Mar 2025	12 May 2025	238.09	3,526.15	3,228.11	536.13	0.276	17.65	8,122.39	2.516
02	13 May 2025	11 June 2025	536.13	2,301.14	2,516.69	320.58	0.276	17.59	6,304.70	2.505
03	12 June 2025	11 July 2025	320.58	3,287.27	3,344.25	263.60	0.331	16.49	7,818.06	2.338
04 (Current)	12 July 2025	11 August 2025	263.60	3,041.34	3,278.72	26.21	0.331	16.55	7,581.64	2.312
Subtotal (year to date)	25 Mar 2025	11 August 2025	N/A	12,155.90	12,367.77	N/A	N/A	N/A	29,826.79	2.412