Final Audit Report

Audited Body	
Puro.earth Project Proponent	InterEarth
Name of Contact for Puro.earth Project Proponent	Howard Carr
Production Facility Operator	InterEarth
Name of Contact for Production Facility Operator	Howard Carr
Production Facility name	InterEarth Bowgada
Production Facility ID	514150
Production Facility Location	Bowgada, WA, Australia

Audit Description	
Type of Audit	Production Facility Audit and Output Audit
Number of CORCs under Audit	49
Tonnes of dry eligible biomass under Audit	64.74
CORC conversion factor under Audit	0.769 tCO_2e per tonne dry biomass
Reporting Period Covered by Audit	27 December 2023 to 6 September 2024
Objective of Audit Engagement	Provide assurance opinion against the requirements of Puro.earth Rules v3.1
Date of Auditor Engagement	28 January 2025
Date of Audit Report Submission	23 April 2025

Audit Outcomes	
Production Facility Eligibility	**Eligible**
Number of eligible CORCs	**49**
Tonnes of eligible dry biomass	**64.74**
CORC conversion factor	**0.767 tCO_2e per tonne eligible dry biomass**
Calculation Method	**Terrestrial Storage of Biomass Methodology**

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
Additional Audit Personnel	Thais Monteiro Voll
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 Terrestrial Storage of Biomass Methodology v.1 (Edition 2023) 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

© EnergyLink Services Pty Ltd 2025

Version Control Record

Project Number – J0678				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20250423 InterEarth TSB – Facility and Output Final Audit Report vF.0	23 April 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

Contents

Abbreviation	Description
'H'	Hydrogen
'O'	Oxygen
CH_4	Methane
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
C_{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
ppmv	Parts per million by volume
UC	Undercalculation
The Puro Rules	the Puro Standard General Rules version 3.1
The TSB Methodology	The Terrestrial Storage of Biomass Edition 2023 v.1

PART A: Auditor's Report

To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink Services) was engaged to perform a reasonable assurance audit of InterEarth's CO_2 Removal calculation for the reporting period covered by the audit, from 27 December 2023 to 6 September 2024, against the eligibility requirements of 'the Puro Standard General Rules version 3.1' (hereafter referred to as "the Puro Rules").

Details of Audited Body

Puro.earth Project Proponent	InterEarth
Production Facility Operator	InterEarth
Production Facility name	InterEarth Bowgada
Production Facility ID	514150
Production Facility location	Lot 4745, Norrish Road Bowgada, WA 6623 Australia

Responsibility of the Audited Body Management

The management of the audited body (i.e. InterEarth) is responsible for the application of the requirements of Terrestrial Storage of Biomass Methodology v.1 (Edition 2023) (hereafter referred to as "the TSB Methodology") and the Puro Rules in quantifying CO_2 Removal Certificates (CORCs) from the storage of eligible biomass 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 TSB 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 has 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.*

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

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.

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;
- assessing the audited body against eligibility criteria;
- conducting interviews and a physical site visit to validate the evidence provided;
- analysing procedures that the audited body used to gather data;
- testing of calculations that the audited body 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 body and Puro.earth for the sole purpose of reporting on the audited body's quantification of CORCs and compliance with the Puro Rules. Accordingly, EnergyLink Services expressly disclaims and does 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.

Recommendations and Suggestions for Improvement

During the audit process, the auditor issued one recommendation to be implemented by the next audit, and two suggestions for improvement.

Recommendation 1: Gas monitoring

Finding

InterEarth monitored the methane emissions using two measuring equipment types:

- The High-MDL (Aeroqual): With a 10 parts per million by volume (ppmv) detection limit, which was used for early warnings, detecting potential methane points, etc., but was not intended to provide precise measurements; and
- The Low-MDL (SEM 5000): With a 0.5 ppmv detection limit. This mobile analyser was hired, installed, and operated on site over a 5-day period, providing a more accurate data. The use of this analyser confirmed the methane emissions from the Dry Stack were within levels similar to or lower than atmospheric methane levels.

According to InterEarth's Measurement, Reporting and Verification (MRV) Plan, the analysis of gas occurred every minute for the first 5,000 hours and afterwards, every hour. This continuous methane analysis relied on the High-MDL (Aeroqual) meter, which has a detection point above the required detection of CH_4 concentrations of at least 2 ppmv. Nevertheless, InterEarth provided a 'Supplementary CH_4 Monitoring – Update' document which outlined the use of the lower detection limit gas analyser (i.e. the SEM 5000 analyser) that demonstrated the methane levels in the exhaust gas were lower or similar compared to methane levels outside of the chamber.

Whilst InterEarth's approach is sound, and the Supplementary CH_4 Monitoring – Update concludes that the Aeroqual data is fit for the purpose of providing early warning of the Dry Stack methane generation, InterEarth's monitoring plan does not outline the periodicity of the use of the low detection limit analyser to confirm the methane levels are continued to be maintained as expected, through time.

Recommendation

The auditor recommends InterEarth enhance their Measurement, Reporting and Verification (MRV) Plan with the findings made in the 'Supplementary CH_4 Monitoring – Update' document and outline the periodicity of the measuring process to be employed with an instrument capable of detecting a lower concentration of methane (at least 2 ppmv) to corroborate the lack of methane in the exhaust gas from the stored biomass.

Suggestion for Improvement 1: Measurement and exclusion of ineligible material

The auditor suggests that for future projects (such as the commercial 3PB Dry Stack and the Grow-Your-Own Biomass Dry Stack) where the content of leaves is expected to be higher than in the current Demonstration Dry Stack project, InterEarth develop a procedure to measure and exclude any ineligible biomass (e.g. leaves) from the CORC calculation.

Suggestion for Improvement 2: Unique Identification of Chambers

The auditor suggests that for future audits involving multiple chambers on-site, InterEarth install signage for each chamber, clearly displaying unique identification and relevant details.

Overall Conclusion

Positive Conclusion (Production Facility and Output Audit)

Production Facility Audit

In the lead auditor's opinion, the carbon removal activity performed in the audited CO_2 Removal Supplier's Production Facility met the eligibility requirements of the Puro Standard General Rules Version 3.1.

Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **49 CO_2 Removal Certificates (CORCs)** for the reporting period 27 December 2023 to 6 September 2024 by the audited body was correct.

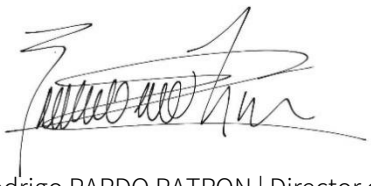
Table 1: Audited CORCs summary

Terrestrial Storage of Biomass	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	49	-	-	49	0.0 %	0.0 %

*OC = Overcalculation / UC = Undercalculation

Furthermore, it is the auditor's opinion that InterEarth designed the chamber to prevent decomposition of the biomass for at least 100 years. Based on the current political, environmental, and social conditions, the auditor confirmed that the site can store the eligible biomass under conditions that prevent decomposition for at least 100 years. However, this assessment does not guarantee that these conditions will remain unchanged over the entire period.

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
23 April 2025

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 9 summarise the findings from the Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a physical 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 body were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated.

Core Carbon Principles

Table 2: Core Carbon Principles

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the Production Facility follows the Core Carbon Principles[1].	Y	The auditor confirmed that InterEarth follows the Core Carbon Principles.	N/A
Confirm that the CO_2 Removal Supplier demonstrate additionality, that the CO_2 removals are a result of carbon finance, and that the project is not required by existing regulations or other obligations.	Y	For the Demonstration Dry Stack, InterEarth collected dried, mixed eucalyptus woody biomass, which was legally cleared for firebreak construction and fence line reconstruction within the firebreak zone. The biomass was originally meant to be burned on site as part of firebreak maintenance and refurbishment. Additionally, the project was not mandated by any laws, regulations, or binding obligations. InterEarth had raised capital and applied for federal and state grants but not yet received it at the time of this audit report. Additionally, InterEarth provided the auditor with a financial model that rely on CORC sales for viability. As such, the auditor confirmed that the CO_2 removal supplier provided sufficient evidence to meet the additionality criteria.	N/A

[1] Information in Core Carbon Principles includes:

- Proof of additionality
- Robust quantification of emission reductions and removals
- Contribution to net zero transition
- Proof of permanence
- Proof of no double counting/C positive marketing.

Eligibility Assessment

Table 3: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the site can sustainably source eligible biomass and store it under conditions that prevent decomposition for at least 100 years.	Y	This audit covered a single storage chamber located at Bowgada, Perenjori Shire, in a remote area of Western Australia. InterEarth designed the Demonstration Dry Stack chamber with the objective of preventing decomposition for at least 100 years. To ensure conditions that prevent decomposition are kept through time, InterEarth has provided a plan that includes regular monitoring of gas, temperature, and moisture. During the site visit (refer to Appendix A for more details), the auditor confirmed the Demonstration Dry Stack chamber was dry and well-ventilated, and allowed for natural airflow. InterEarth provided evidence that indicates that even though oxidation is possible, initial testing of the biomass' carbon levels suggest minimal decomposition and low presence of methane in the exhaust gas. Based on the above, the auditor confirmed that the site can sustainably source eligible biomass and store it under conditions that prevent decomposition for at least 100 years.	N/A
Confirm that the CO_2 Removal Supplier demonstrates sustainable biomass sourcing per local regulations and the methodology of Puro Standard, with proof of land use rights, permits, and certifications.	Y	At the time of the audit, InterEarth was working on three different biomass projects, of which, only the first one is covered by this audit: 1. Current Project: Demonstration Dry Stack: Biomass from mixed Eucalyptus regrowth forests cleared for fire breaks, classified as type B (unmanaged forests) and fence line reconstruction, type D (biomass waste). The Demonstration Dry Stack project was covered under this audit. 2. Future Project: Commercial 3PB Dry Stack: Biomass from Blue Gum plantations (logged, with leftover branches). 3. Future Project: Grow-Your-Own Biomass Dry Stack: Biomass from high-biomass, coppicing woody plants grown on marginal farmland. Additionally, InterEarth own the land where the Demonstration Dry Stack was built and provided proof of land use rights and permits. Based on the information above and additional evidence provided, the auditor confirmed that the CO_2 removal supplier demonstrated sustainable biomass sourcing per local regulations and the TBS methodology, with proof of land use rights, permits, and certifications.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that eligible biomass consists of lignocellulosic biomass (LCB) with the following properties: - A rigid physical structure and a high lignin content. - A carbon to nitrogen (C:N) ratio higher than 80. - Non-tree sources such as algae, herbaceous plants, and grasses are excluded. Also, the CO_2 Removal Supplier has provided proof of eligibility, including a list of stored biomass species.	Observation	InterEarth provided a list of stored biomass species for the Demonstration Dry Stack. As the biomass was waste material from land clearing from firebreak and fence line reconstruction, the feedstock contained a variety of species. InterEarth provided evidence that showed the dominant species buried were: • ~50% *Eucalyptus loxophleba* ssp. *supralevis*, • ~50% *Eucalyptus kochii* ssp. *borealis*, and • other minor species. It was noted that the waste material had been left on site for over a year and the intent (and common practice in the region) was to burn it in a controlled way. During this time, the material was subject to grazing (leaves mainly) and afterwards, once dried, the leaves were subject to winds that normally remove them from the tree. Furthermore, when the material was moved to be stored in the Demonstration Dry Stack, the process involved intensive handling, which caused most of the remaining leaves to be lost. As such, the leave content in the biomass destined for the Demonstration Dry Stack was limited. InterEarth collected samples of the biomass, including leaves, and sent them to a laboratory to complete testing. The laboratory results showed that the leaves had a C:N ratio below 80, making them ineligible for the creation of CORCs. InterEarth excluded these laboratory results from the LCA calculation and used only the rigid biomass laboratory results for their calculations. InterEarth provided sufficient evidence, including photographic evidence that showed the quantity of the remaining leaves in the biomass was negligible. Based on the above and additional evidence, the auditor confirmed that the eligible biomass consists of lignocellulosic biomass (LCB) with the required properties, including a rigid physical structure, high lignin content, and a carbon-to-nitrogen (C:N) ratio exceeding 80. Non-tree sources of biomass, such as algae, herbaceous plants and grasses were not buried in the Demonstration Dry Stack.	Suggestion for Improvement 1

Production Facility Assessment

Table 4: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Y	The auditor confirmed that the Production Facility is eligible under the general rules of Puro Standard, and all necessary evidence had been provided.	N/A
Confirm that the standing data of the Production Facility and the CO_2 Removal Supplier was collected and checked.	Y	The auditor confirmed that the standing data of the Production Facility and the CO_2 Removal Supplier was collected and checked.	N/A

Storage site design

Table 5: Storage site design

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
The CO_2 Removal Supplier follows an eligible storage chamber design as defined by the TSB Methodology.	Y	InterEarth's biomass is stored in an above-ground chamber designed maintaining low humidity, in a well-ventilated environment. The chamber protects the biomass from UV exposure, pests, and decomposition. The chamber included a base layer, a salt layer for pest control, and coverage with a plastic tarp sourced from waste materials, sealed with soil and compacted clay. The ventilation stacks are protected from pests and fire embers and termite traps are installed in the periphery. Based on the above, the auditor confirmed that the CO_2 Removal Supplier followed an eligible storage chamber design as defined by the TSB Methodology.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the CO_2 Removal Supplier considered the effect of the following general design principles: - Absence of light and biomass disturbance for 100 years - Temperate, gas and moisture monitoring and control - Consistent moisture conditions - Limit external risk factors	Y	The auditor confirmed through the site visit and additional evidence provided that InterEarth considered the following general design principles: - Absence of Light: Verified through the impermeable membrane, soil cover, and stable O_2 and CO_2 levels. - Biomass Stability: Confirmed by total organic carbon (TOC) measurements. - Environmental Monitoring and Moisture Control: Ongoing tracking of temperature, CO_2, O_2, and moisture ensured stable conditions. - Risk Management: External risks were managed through visual inspections and termite traps.	N/A
For storage systems at risk of fire (e.g., dry ventilated conditions), confirm that the CO_2 Removal Supplier has fire prevention, detection, and suppression measures in place.	Y	The auditor confirmed that InterEarth had procedures in place to prevent, detect, and manage fire risks in its biomass storage system. The storage chamber was sealed and covered with compacted clay, making them fire-resistant. InterEarth designed the chamber with physical separation to limit the spread of fire. The site is regularly monitored, with fire detection measures such as automatic alarms and response protocols in place. Also, frequent biomass removal help keep fuel loads low, further reducing fire risk.	N/A
Confirm that the CO_2 Removal Supplier has considered appropriate storage design conditions for water activity above or below 0.71, ensuring physical integrity, environmental stability, and long-term prevention of degradation and emissions.	Y	The storage chamber was designed to maintain dry conditions by monitoring relative humidity and temperature to prevent excess moisture. During the site visit, the auditor entered the ventilation shafts and observed that the biomass remained dry. Runoff flows to a nearby creek without any leachate, and an impermeable membrane was in place to prevent contamination. Based on the above, the auditor confirmed that the CO_2 Removal Supplier provided sufficient evidence to demonstrate that appropriate storage design conditions for water activity below 0.71 were considered, ensuring the physical integrity and dryness of the biomass.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that each storage chamber has been uniquely identified and characterized, specifically engineered to inhibit the decomposition biomass in CO_2. Including measures to inhibit and monitor potential decomposition of biomass.	Observation	InterEarth built one storage chamber at Bowgada, Perenjori Shire, WA, for the Demonstration Dry Stack project, the only chamber covered under this audit. For the next audit, InterEarth mentioned that additional chambers are intended to be constructed at Condingup, Esperance Shire, WA. For future audits involving multiple chambers on-site, InterEarth must ensure each chamber is uniquely identified. Additionally, to collect biomass samples, InterEarth personnel has the capacity to access the storage chamber through the ventilation shaft(s). Although using these shafts for easy access to the biomass could lead to potential damage and re-emission, the risk of damage and biomass usage is very low due to the remote location of the storage chamber and the widespread distribution of easily available biomass in the area. As such, the auditor confirmed that InterEarth implemented the necessary measures and design principles to inhibit biomass decomposition.	Suggestion for Improvement 2

Storage site monitoring

Table 6: Storage site monitoring

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that all storage sites are equipped to monitor and quantify greenhouse gas emissions, with instruments capable of detecting CH_4 concentrations of at least 2 ppmv, following the monitoring plan.	Y	InterEarth monitored the methane emissions using two measuring equipment types: – The High-MDL (Aeroqual): With a 10 parts per million by volume (ppmv) detection limit, which was used for early warnings, detecting potential methane points, etc., but was not intended to provide precise measurements; and – The Low-MDL (SEM 5000): With a 0.5 ppmv detection limit. This mobile analyser was hired, installed, and operated on site over a 5-day period, providing a more accurate data. The use of this analyser confirmed the methane emissions from the Dry Stack were within levels similar to or lower than atmospheric methane levels. According to InterEarth's Measurement, Reporting and Verification (MRV) Plan, analysis of gas occurred every minute for the first 5,000 hours and afterwards, every hour. This continuous methane analysis relied on the High-MDL (Aeroqual) meter, which has a detection point above the required detection of CH_4 concentrations of at least 2 ppmv. Nevertheless, InterEarth provided a 'Supplementary CH_4 Monitoring – Update' document which outlined the use of the lower detection limit gas analyser (i.e. the SEM 5000 analyser) that demonstrated the methane levels in the exhaust gas were lower or similar compared to methane levels outside of the chamber. Whilst InterEarth's approach is sound, and the Supplementary CH_4 Monitoring – Update concludes that the Aeroqual data is fit for the purpose of providing early warning of Dry Stack methane generation, InterEarth's monitoring plan does not outline the periodicity of the use of the low detection limit analyser to confirm the methane levels are continued to be maintained as expected, through time.	Recommendation 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the CO_2 Removal Supplier has documented a monitoring plan to ensure consistent storage conditions for the biomass over time, including experimental determination of these conditions. The plan must also specify a systematized approach for detecting and addressing compromised storage conditions, including methane oxidation if relevant.	Y	The auditor confirmed that the CO_2 Removal Supplier provided sufficient evidence to demonstrate that a monitoring plan has been documented to ensure consistent storage conditions for the biomass over time, including the experimental determination of these conditions.	N/A
Ensure that storage chambers are designed to maintain dry conditions, monitor relative humidity and temperature, remove excess moisture, and detect and suppress fire in line with 4.3.4.	Y	The auditor confirmed that InterEarth's storage chamber was designed to maintain dry conditions through a sealed structure and compacted clay cover. The continuous monitoring of temperature, CO_2, O_2, and moisture ensures stable conditions, while regular visual inspections and termite traps help manage potential risks. The fire risks are addressed with physical separation, automatic alarms, and response protocols, aligning with the requirements of section 4.3.4.	N/A

Property management and liabilities

Table 7: Property management and liabilities

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the CO_2 Removal Supplier has demonstrated legal authority over the storage site. Additionally, confirm proof of the right to harvest or collect the biomass, including documentation for third-party sourcing if applicable.	Y	The auditor confirmed that the CO_2 Removal Supplier has demonstrated legal authority over the storage site, with approval from the Shire of Perenjori, Western Australia. Additionally, InterEarth provided the Biomass Purchase and Land Access Agreement, confirming the right to harvest or collect the biomass.	N/A
Confirm that legal and contractual safeguards are in place to ensure long-term land use for biomass storage, including an easement guaranteeing 100 years of site conditions where applicable, and that liability for emissions from stored biomass extends for at least 100 years from CORC issuance. Additionally, verify that a binding contractual framework secures the site against re-emissions, ensures compliance with regulatory and carbon confinement standards, and includes a detailed cost estimate for these long-term commitments.	Y	InterEarth provided evidence of land ownership of the biomass storage site and was responsible for communicating and addressing any re-emissions that may occur within 100 years. Based on this, the auditor confirmed that legal and contractual safeguards are in place to ensure long-term land use for biomass storage, with liability for any emissions from stored biomass secured for at least 100 years from CORC issuance.	N/A

Environmental and social safeguards

Table 8: Environmental safeguards

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the CO2 Removal Supplier demonstrate Environmental and Social Safeguards.	Y	InterEarth obtained planning approval from the Shire of Perenjori for its biomass production and storage facilities. Additionally, InterEarth provided an environmental impact assessment (EIA) by Preston Consulting. InterEarth followed Puro.earth's stakeholder engagement requirements and provided safe working procedures. Based on the above, the auditor confirmed that the CO_2 Removal Supplier demonstrated compliance with environmental and social safeguards.	N/A

Quantification of CO_2 Removal

Table 9: Quantification of CO_2 Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the CO_2 Removal Supplier has provided a LCA quantifying the greenhouse gas emissions related to the terrestrial storage activity showing the contributions of each life cycle stage, as per the scope and system boundaries defined in section 5, such as: - Establishment of storage site - Construction of storage units - Operation of storage units -Site closure and post-closure monitoring and emission control	Observation	InterEarth provided an LCA that quantified the GHG emissions from the terrestrial storage activity, showing the contributions by life cycle stage as follows: – **Establishment of Storage Site:** No emissions were recorded. – **Construction of Storage Units:** ▪ The construction of the storage unit included GHG emissions from the production and transportation of materials used, such as the tarp, ventilation shafts, salt, and extraction fans. ▪ The ventilation tubes only account for transportation emissions, as they were waste materials. ▪ The carbon footprint of used materials was adjusted based on their price compared to new materials. For example, since the tarp was purchased at 16% of the price of a new tarp, only 16% of its carbon footprint was included in the LCA. The same methodology was applied to calculate the GHG emissions associated with for the shaft and fan materials. ▪ Lastly, InterEarth revised the total amount of required materials, such as the ventilation tubes and the extraction fans, but these changes did not impact the total number of CORCs claimed. – **Operation of Storage Units:** Diesel consumption from machinery used on-site, such as the loader vehicle collecting and filling the pit with biomass and the truck used to transport the biomass, was included in the LCA. – **Site Closure and Post-Closure Monitoring:** No emissions were recorded. The auditor confirmed that the CO_2 Removal Supplier provided an LCA quantifying the GHG emissions related to the terrestrial storage activity, showing the contributions of each life cycle stage.	N/A
Confirm that the length of the reporting period does not exceed one (1) year.	Y	The reporting period is from 27 December 2023 to 6 September 2024. The auditor confirmed that the length of the reporting period does not exceed one year.	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: - Biomass used, - Direct use of energy and fuels - Infrastructure and material, - Waste treatment, and, - Other greenhouse gas emissions from the process.	Y	<u>Direct use of energy and fuels</u> InterEarth provided invoices for hired machinery, such as tipper trucks and loaders, detailing the hours of operation and the litres of fuel consumed. <u>Biomass used</u> The emissions associated with the biomass used were considered under the fuel consumption records. <u>Infrastructure and material</u> The infrastructure and materials used by InterEarth in the construction of the storage unit included various components such as the plastic tarp, the ventilation shafts, salt, ventilation tubes, and extraction fans. The carbon footprint of these materials accounted for both the production and transportation emissions. <u>Waste treatment and other emissions</u> There are no records of waste treatment or other GHG emissions related to the TSB process.	N/A
The CO_2 Removal Supplier has ensured that any instrumentation used for data collection is in place and adequately calibrated at all times. The data records are kept in a reliable data system.	Y	The auditor confirmed that the CO_2 Removal Supplier has ensured that any instrumentation used for data collection is in place and adequately calibrated.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the CO_2 Removal Supplier has provided a chemical analysis of the biomass, including the C:N ratio and major structural components, based on a representative sample or peer-reviewed literature. The dry matter content (DM) should be determined through direct on-site measurements with calibrated weight measurement equipment.	Y	Except for the observation in the Eligibility Assessment table, the auditor confirmed that InterEarth provided a chemical analysis of the biomass, covering the C:N ratio, key structural components, and dry matter content (DM). This analysis was based on representative samples collected by accessing the biomass through the ventilation shaft, along with direct on-site measurements using calibrated equipment.	N/A
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 body and confirmed that the formulae applied in the quantification of CO_2 removal for biomass were in accordance with the Puro Rules and TSB Methodology.	N/A
Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided.	Y	The auditor confirmed that the inputs to the CO_2 removal calculation formula are appropriate and consistent with the evidence provided. Additionally, InterEarth adopted default values for DOC_f and F_{CH4} values in accordance with section 6.5 of TSB methodology. As per sections 6.5.7 and 6.5.8 of the TSB methodology, if higher DOCf and F_{CH4} values were used in previous reporting periods, the CO_2 Removal Supplier can request retroactive CORC issuance to the Puro.earth eligibility team, as long as they can provide evidence that the conditions justifying the new values were maintained throughout the reporting periods.	N/A

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's 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 Puro Standard General Rules Version 3.1.

Appendix A: Table of Site Visit Findings

Table 10: Site visit summary table

Requirement	Verification Remarks	Corrective Action Request / Recommendations
Site description and storage conditions	**Site description:** This audit covered a single storage chamber located at Bowgada, Perenjori Shire, in a remote area of Western Australia. **Storage Method:** The biomass is stored in a well-ventilated, above-ground chamber. The chamber base layer was prepared, followed by a salt layer to prevent termites and insects. Biomass was then placed on top, covered with a plastic tarp sourced from waste materials, and further sealed with soil. Ventilation tubes and stacks were installed, and termite traps were mounted in the periphery. **Degradation Protection:** The ventilation shafts and tubes, reused from nearby mining and maritime operations, prevent moisture accumulation and provide certain stability to the chamber. The chamber was well compacted, and the auditor noted sporadic wild grass was starting to grow in the surface of the chamber, preventing degradation and erosion. Pest control measures were in place in the periphery of the Demonstration Dry Stack. **Fire Prevention:** Fire risks are managed through spacing, firebreaks, and monitoring. The ventilation tubes were fitted with ember mesh. The auditor noted that the surrounding area was cleared of vegetation and combustible materials. **Storage Conditions:** The storage system maintained dry, well-ventilated conditions. Continuous monitoring is conducted for gas levels, temperature, humidity, wind speed, and rainwater infiltration.	N/A
Biomass characteristics	**Type and Source of Biomass:** The biomass in the chamber consisted of eucalyptus forestry residues and waste, including land clearing materials from roadwork projects for wire boundary rebuilding. Otherwise, based on the common practices in the region, this wood would have been discarded and burned on-site. **Sustainability and Traceability:** The biomass is classified as waste material with no formal sustainability certification (e.g., FSC or PEFC). **Processing and Treatment:** The biomass was dried on land and then crushed using heavy machinery before being stored.	N/A

Requirement	Verification Remarks	Corrective Action Request / Recommendations
Carbon storage permanence	**Monitoring and Maintenance:** During the site visit, InterEarth mentioned that regular monitoring was conducted, including monthly biomass sample collected from the storage chamber and sent for lab analysis. After one year of continuous monitoring, the collection of biomasses is intended to expand to quarterly sampling. **Risks of Decomposition:** The chamber was designed to maintain dry and well-ventilated conditions by promoting natural airflow through ventilation tubes and shafts. InterEarth provided evidence that indicates that even though oxidation is possible, initial testing of the biomass' carbon levels suggest minimal decomposition and low presence of methane in the exhaust gas. **Long-Term Stability:** The site showed signs of short-term erosion, but a significant soil cover was implemented to mitigate this. Furthermore, the presence of sporadic wild grass (similar to the grass present near the chamber) ensures the erosion will slow down. Visits to other chambers (prior to the Demonstration Dry Stack construction, and not covered by this audit) confirmed that, despite some soil movement, the chambers remained intact.	N/A
Environmental and Regulatory Compliance	**Local Permits and Compliance:** The site acquired a permit from the Shire for land use change, with evidence provided to the auditor. The auditee provided a permit from the Environmental Protection Agency (EPA) which confirmed that the site did not require organic waste disposal registration, as it does not meet the criteria for any specific EPA approvals (i.e. the chamber was not considered a landfill). **Biodiversity and Land-Use Impact Assessment:** The land was used for agriculture but has not proved to be viable. As such, the site is used for plantation forest. The site is expected to increase the biodiversity of the area. No additional impact assessment was required. A letter from 'Fred', an Aboriginal Elder representative, supports this land use. **Leachate and Runoff Management:** The storage chamber was designed to maintain well vented, dry conditions by monitoring relative humidity and temperature to prevent excess moisture. During the site visit, the auditor entered the ventilation shafts and observed that the biomass remained dry. Rain runoff flows to a nearby creek without any leachate, and an impermeable plastic membrane was in place to prevent contamination. **GHG Emissions Monitoring:** Measures for monitoring significant methane emissions and detecting oxidation to minimise atmospheric release were in place at the time of audit.	N/A
Operational and Safety Procedures	InterEarth provided evidence of the operational and safety procedures in place.	N/A