Final Audit Report

Audited Bodies	
Puro.earth Project Proponent	Accend AS
Name of Contact for Puro.earth Project Proponent	Paul Fergusson
Production Facility Operator	Wakefield Biochar
Name of Contact for Production Facility Operator	Thomas Marrero
Production Facility name	Wakefield Biochar 3
Production Facility ID	939902
Production Facility Location	Fitzgerald, GA – United States

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	738.35
Tonnes of dry biochar in stock at the start of the reporting period	0
Tonnes of dry biochar produced under Audit	397.85
Tonnes of dry biochar used under Audit	301.56
Tonnes of dry biochar in stock at the end of the reporting period	96.29
CORC conversion factor under Audit	2.448 tCO_2e per tonne dry biochar
Reporting Period Covered by Audit	1 October 2023 to 30 September 2024
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1 (Edition 2023)
Date of Auditor Engagement	15 May 2025
Date of Audit Report Submission	27 October 2025

Output Audit Outcomes	
Number of eligible CORCs	770.04
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	397.85
Tonnes of eligible dry biochar used	318.61
Tonnes of dry biochar in stock (end)	79.24
CORC conversion factor	2.417 tCO_2e per tonne dry biochar
Reporting Period given assurance	1 October 2023 to 30 September 2024
Calculation Method	Biochar Methodology Edition 2022 v3

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo
Additional Audit Personnel	Thais Monteiro Voll Jazz Ousangdikul
Peer Reviewer	Katherine Simmons

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect of the eligibility of the CO_2 Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v3.1 (Edition 2023).

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

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

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

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

COMMERCIAL AND CONFIDENTIAL

Version Control Record

Project Number – J0651				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20251027 Final Audit Report Fitzgerald Output 2025 vF.0	27 October 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

Contents

Abbreviation	Description
'H'	Hydrogen (in H/C_{org})
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
C_{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
OSHA	The Occupational Safety and Health Administration
SDS	Safety Data Sheet
SFI	Sustainable Forestry Initiative
The Biochar Methodology	Edition 2022 v3
The Puro Rules	the Puro Standard General Rules v3.1 (Edition 2023)
UC	Undercalculation
WIC	Wakefield Innovation Centre

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 Wakefield Biochar Facility 3's CO_2 Removal calculation for the reporting period covered by the audit, from 1 October 2023 to 30 September 2024, against the eligibility requirements of 'the Puro Standard General Rules v3.1 Edition 2023' (hereafter referred to as "the Puro Rules").

Details of Audited Bodies

Puro.earth Project Proponent	Accend AS
Production Facility Operator	Wakefield Biochar
Production Facility name	Wakefield Biochar Facility 3
Production Facility ID	939902
Production Facility location	173 Peachtree Rd Fitzgerald, GA31750 United States

Responsibility of the Audited Bodies' Management

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

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

Our independence and quality control

EnergyLink 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.*

[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 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 site visit to validate the evidence provided;
- analysing procedures that the audited bodies used to gather data;
- testing of calculations that the audited bodies performed; and
- identifying and testing assumptions supporting the calculations.

Use of our reasonable assurance engagement report

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

Inherent limitations

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

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

Corrective Action Requests / Recommendations

During the audit process, the auditor issued three corrective action requests, which were addressed during the course of the audit. Further, the auditor issued two recommendations, and one carry forward recommendation to be implemented by the next audit and one suggestion for improvement which is optional to be implemented.

Corrective Action Request 1: LCA Boundary

According to section 4.5 of the Biochar Methodology, 'all greenhouse gas emissions from the transportation and handling of biochar must be accounted for until it is used in a mineral matrix (such as soil or concrete) from which it cannot be separated'. Following the blending process, the biochar cannot be separated from the compost, marking the end of the biochar's life cycle assessment.

Upon review by the auditor and Puro.earth, Wakefield had revised its LCA boundary to end the assessment once the biochar was mixed with compost, and exclude emissions associated with the transportation and spreading of the blended biochar. All emissions—including transportation to end-user and application— of pure biochar products (100%) remained to be accounted for. This change affected the calculations of the entire LCA.

This error led to an undercalculation of CORCs[2].

Corrective Action Request 2: Retail Sales Records

Following the request for evidence of retail sales, Wakefield reviewed their records and found many errors and discrepancies that were attributed to:

- Cancelled or non-complete orders leading to a decrease in mass of biochar sold for Walmart, Tractor Supply Co, and Amazon;
- Loss of access to transaction records with Lowes and Home Depot. This resulted in the exclusion of biochar sold to Lowes and Home Depot in the LCA to maintain traceability and accuracy;
- Large errors in units sold records for Meijer due to unknown source of error. This resulted in an increase in the mass of biochar sold (from 49.5 wet metric tonnes in the old LCA to 173 wet metric tonnes in the new LCA)

Wakefield amended its LCA to accurately reflect values as reported in the evidence of sales.

This error led to an undercalculation of CORCs[2].

Corrective Action Request 3: Bulk Sales Data in LCA

Following the request for evidence of bulk sales, Wakefield reviewed their records and found errors in the data, where some distance inputs were in 'text' format rather than 'number' format, and resulted in the incorrect sum of transport distance. This error was corrected during the course of audit.

This error led to an over calculation of CORCs[2].

[2] It was noted that the change in the LCA boundary had major impacts on all calculations, including the mass of biochar transported to application sites. As a result, a detailed breakdown for the quantity of CORCs attributed to each error was not practical. Hence, the auditor presented the error quantities as the net error between versions of the LCA.

Recommendation 1: Record Keeping and Quality Assurance – Sales Records

Findings:

Because of the findings described in Corrective Action Request 2 and Corrective Action Request 3, the auditor has issued the following recommendation, to be assessed in the next audit.

Recommendation

EnergyLink Services recommends that Wakefield augment its record keeping and quality assurance procedures to ensure that data inputs are correct, accurate, well-documented and consistent across documents.

Recommendation 2: Mass Measurement for Bulk Sales

Findings:

Bulk sales were documented in units of volume rather than mass. The dry mass for CORCs calculation was calculated from the volume sold and bulk density retrieved from lab tests. Spot checks of mass and moisture content demonstrated that the values provided in the LCA were conservative.

Recommendation

EnergyLink Services recommends that Wakefield augment its documentation procedures to ensure that the records for mass of biochar sold are accurate and traceable. This may be implemented via measurement of mass and moisture for each bag at the point of sale.

Carry Forward Recommendation 1: Record Keeping - Diesel

EnergyLink Services recommends that Wakefield Biochar enhance its record-keeping procedures so that all supporting evidence of diesel consumption on-site is accurate and consistent. This may include providing invoices as evidence of diesel purchase for the site and/or providing an energy report which includes diesel consumption as opposed to calculating based on estimated operational hours.

Suggestion for Improvement 1: Laboratory Results

Wakefield provided two (2) lab results for the reporting period from 1 October 2023 to 30 September 2024. The auditor suggests undertaking an assessment of the representativeness of the laboratory testing of biochar, to determine a suitable testing regime

Overall Conclusion

Positive Conclusion (Output Audit)

Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **770.04 CO_2 Removal Certificates (CORCs)** for the reporting period 1 October 2023 to 30 September 2024 by the audited bodies was correct. The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v3.1 and all eligibility requirements have been met. A summary of the CORCs under audit is provided in Table 1.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Net Error (CORCs)	Eligible CORCs	Net Error Rate (%)
Total	738.35	31.69 UC	770.04	-4.29%

*OC = Overcalculation / UC = Undercalculation

The auditor acknowledges that the errors identified were largely attribute to the change in the LCA boundary which had been discussed and agreed upon with Puro.earth. Additionally, the auditor identified non-material errors, which were not pervasive in nature, and were corrected during the course of audit as described by Corrective Action Request 1, Corrective Action Request 2, and Corrective Action Request 3.

Sincerely,

Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
27 October 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 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 bodies were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated (for details refer to Appendix B).

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 produced biochar was used as a soil amendment for agricultural purposes. The biochar produced at the facility were sent to direct land application or to Wakefield Innovation Centre (WIC) for further distribution as soil health products. There were retail and bulk sales of 100% biochar products and blended biochar products.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar produced in the Wakefield Biochar Fitzgerald Production Facility was produced from sustainably sourced biomass. The feedstock was composed of waste sawdust from onsite lumber operation. The facility is operated by West Fraser Inc which have SFI certifications for its wood fibre sources.	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.	Finding	The auditor confirmed that the LCA provided by Wakefield included all information on the emissions of the different stages of the biochar cradle to grave life cycle. As per the Puro Biochar Methodology, emissions associated with application and use (Euse) may be considered up until the biochar was used in a mineral matrix which cannot be separated. Hence, Wakefield had amended its LCA boundary to exclude the transport of blended products. **This, along with other errors, resulted in the net undercalculation of 31.69 CORCs.**	Corrective Action Request 1
Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that: – It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas). – there is no co-firing of fossil fuels and biomass in the same reaction chamber. – the pyrolysis gases are recovered or combusted. – the molar H/C_{org} ratio is less than 0.7.	Y	The auditor confirmed that both kilns exclusively utilize sawdust and does not rely on fossil fuels for heating the reactor	Suggestion for Improvement 1
		The pyrolysis gases are captured and combusted at high temperature.	
		The molar H/Corg ratio is 0.15	

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	During the site visit, the auditor confirmed that the biochar is quenched initially and then loaded into a dumpster. Subsequently, forklifts transport the loaded dumpster to a temporary on-site storage for collection by Wakefield Biochar. Furthermore, the project proponents provided the Safety Data Sheet (SDS) of products and evidence of compliance under Occupational Safety and Health Administration (OSHA).	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 bodies have already gone through a Production Facility Audit in 2024 and achieved a positive outcome. The errors found by the auditor in the previous report (Corrective Action Request 1-4) has been addressed. While there had been no major changes to the biochar production process, there was a major change in the end-use pathway. In the previous Production Facility Audit, all biochar produced at the facility were transported to direct soil application at no charge for the landowners (i.e. Wakefield covered the costs of transport and application.) In this reporting period, Wakefield Fitzgerald's business pathway now also includes the bulk sales and retail sales of biochar products, which were processed at WIC. As such, the auditor reviewed the processes carried out at WIC during the site visit and reviewed the updated "Profit & loss analysis" document to confirm additionality and eligibility under the general rules of the Puro Standard.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that the CO_2 Removal Supplier showed sufficient evidence to demonstrate that the Production Facility does no significant harm to the surrounding natural environmental and local communities.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Finding	The auditor confirmed that Wakefield Biochar has implemented daily moisture measurements and ensured appropriately calibrated truck scale for shipments from the site. As such, the auditor confirmed that the quantity of biochar produced during the reporting period was documented appropriately. However, following the request for evidence of retail sales, Wakefield reviewed their records and found many errors and discrepancies that may be attributed to: – Cancelled or non-complete orders leading to a decrease in mass of biochar sold for Walmart, Tractor Supply Co and Amazon; – Loss of access to transaction records with Lowes and Home Depot. This resulted in the exclusion of biochar sold to Lowes and Home Depot in the LCA to maintain traceability and accuracy; – Large errors in units sold records for Meijer with investigation led to unknown source of error. This resulted in an increase in the mass of biochar sold (from 49.5 wet metric tonnes in the old LCA to 173 wet metric tonnes in the new LCA) This error, combined with the recalculation due to change of LCA boundaries, led to an undercalculation of 31.69 CORCs. Samples of sales evidence provided were reviewed by the auditor and found to have supported the sales records as listed in the new LCA. Wakefield has indicated high confidence in this new data. Nevertheless, the auditor has issued a recommendation to ensure accuracy and traceability in the documentation process of biochar sold via retail. Additionally, bulk sales were documented in units of volume rather than mass. The dry mass was calculated from the volume and bulk density retrieved from lab tests. Spot checks of mass and moisture content demonstrated that the values provided in the LCA were conservative. Nevertheless, the auditor has issued a recommendation to enhance its documentation procedure for the mass of biochar in bulk sales.	Corrective Action Request 2 Recommendation 1 Recommendation 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that metering infrastructure is in place to determine: – the production output. – the energy use of the Production Facility.	Y	The auditor confirmed during the physical site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (onsite scales and moisture analyser) are routinely calibrated.	N/A.

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 inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided.	Finding	The auditor found inconsistencies and errors in the inputs to the Calculation formula of CO_2 removal. The errors found varied on the source and nature, and were all corrected during the course of the audit. The auditor has issued a recommendation to ensure checks are performed to the calculations prior to the creation of CORCs. A summary of the errors found by the auditor is provided below and in Appendix C. It was noted that the change in the LCA boundary had major impacts on all calculations including the mass of biochar transported to application sites. As a result, a detailed breakdown for the quantity of CORCs attributed to each error was not practical. Hence, the auditor presented the error quantities as the net error between versions of the LCA.	Corrective Action Request 1 Corrective Action Request 2 Corrective Action Request 3 Recommendation 1
		There were various errors in the retail sale records as described in Table 3. Upon request, Wakefield corrected the values in the LCA to reflect the evidence provided. **This error resulted in the net under calculation of CORCs.**	
		In the bulk sales records in the LCA, some distance inputs were formatted as text, resulting in the incorrect sum (lower than actual value) of total transport distance. Wakefield has corrected this in the LCA. **This error resulted in the over calculation of CORCs.**	

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.

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 desktop testing and the physical site visit.	N/A.
Confirm that the necessary proof and evidence documents are maintained by the Production Facility as per Section 5 of the Biochar Methodology[3].	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 Wakefield were obtained from Control Laboratories, which hold analytical certifications from state regulatory agencies and the US Environmental Protection Agency (EPA) and is approved by the International Biochar Initiative (IBI). Furthermore, Control Laboratories used ASTM D4373 for the Organic Carbon. Lastly, Wakefield provided the auditor with a Biochar sampling and testing protocol, which outlines the monitoring plan (including sampling frequency) to ensure representative sampling.	N/A.

[3] Information in Section 5 of the Biochar Methodology includes:

- Proof of sustainability of raw material for forest and/or waste biomass.
- LCA data for biomass and biochar production.
- Justification on the soil temperature used for the calculation of the biochar sequestration.
- Proof of product quality, production volume, sales and end use of biochar.
- Proof of no double counting/C positive marketing.

Peer Reviewer Conclusion

Name of the peer reviewer	Katherine Simmons
Peer reviewer's credentials	• Bachelor of Engineering (Honours) in Polymer Engineering (minoring in Chemical Engineering). • Category 1 Registered Greenhouse and Energy Auditor with the Clean Energy Regulator (Australia). • Climate Active Registered Consultant. • Integrated Management Systems Lead Auditor ISO 19011, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018.
Peer reviewer contact details	Email: katherine.simmons@kreaconsulting.com.au Phone: +61 431 612 950
Outcome of the evaluation undertaken by the peer reviewer	I have reviewed the engagement letter, audit report and supporting work papers / source data and am satisfied that the audit has been performed in accordance with the eligibility requirements of General Rules of Puro Standard General Rules Version 3.1.

Appendix A: Response to Previous Audit Recommendations

The Production Facility's audit dated 7 February 2024 (EnergyLink Services Pty Ltd) contained two recommendations. The recommendations and the auditor's responses are provided in Table 6.

Table 6: Previous Audit Recommendation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Recommendation (1): EnergyLink Services recommends that Wakefield Biochar augment its LCA calculation procedures, so that all data, assumptions, and formulae used for the calculation of emissions associated with the biochar life cycle are consistent with the supporting evidence.	Y	The auditor reviewed the emissions calculations procedures and confirmed all emissions sources and the LCA calculations were updated to reflect changes of equipment, processes, and procedures. The auditor noted that the following procedures were taken as a result of Recommendation 1 and Corrective Action Request 1 to 4 from the previous audit report: – The average value of measured moisture content for the month was used where daily data was unavailable; – Samples of truck scale tickets were provided. The auditor found the weight of biochar per truckload to be accurate; – The CORCs claiming period aligns with the electricity service period shown on the power invoices; and – Power allocations were calculated based on the actual mass of biomass rather than truckload estimate.	N/A
Recommendation (2): EnergyLink Services recommends that Wakefield Biochar enhance its record-keeping procedures so that all supporting evidence of diesel consumption on-site is accurate and consistent.	Partially	The auditor found that the emission associated with diesel consumption for transport of biochar on site (Fitzgerald) was calculated in the same way as the previous audit. Whereby, the average fuel consumption rate of each equipment was multiplied by its respective operating hours to calculate total diesel consumption. Similarly, the quantity of diesel consumption at WIC were calculated based on total run time. As the diesel emissions from the machinery can materially impact the LCA calculation, the auditor decided to carry forward this recommendation to be revisited in the next audit to ensure Wakefield had enhanced its record-keeping procedures for diesel consumption.	Carry Forward Recommendation 1

Appendix B: Table of Site Visit Findings

Table 7: Site visit summary table

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that the raw material is of eligible type and sustainably sourced.	Y	The auditor confirmed that the biochar produced in the Wakefield Biochar Fitzgerald Production Facility was produced from sustainably sourced biomass. The feedstock was composed of waste sawdust from onsite lumber operation. The facility is operated by West Fraser Inc which have SFI certifications for its wood fibre sources.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed LCA provided was an accurate representation of the Production Facility and used appropriate assumptions where necessary.	N/A.
Confirm that the LCA considered the emissions related to the use of fossil fuels (coal, oil, natural gas) for ignition, pre-heating, or heating of the pyrolysis reactor. Additionally, there is no co-firing of fossil fuels and biomass in the same reaction chamber.	Y	The auditor confirmed that both kilns exclusively utilize sawdust and does not rely on fossil fuels for heating the reactor. The pyrolysis gases are captured and combusted at high temperature.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	During the site visit, the auditor confirmed that the biochar is quenched initially and then loaded into a dumpster. Subsequently, forklifts transport the loaded dumpster to a temporary on-site storage for collection by Wakefield Biochar. Furthermore, the project proponents provided the Safety Data Sheet (SDS) of products and evidence of compliance under Occupational Safety and Health Administration (OSHA).	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Finding	The auditor confirmed that Wakefield Biochar has implemented daily moisture measurements and ensured appropriately calibrated truck scale for shipments from the site. As such, the auditor confirmed that the quantity of biochar produced during the reporting period was documented appropriately. However, following the request for evidence of retail sales, Wakefield reviewed their records and found many errors and discrepancies that may be attributed to: – Cancelled or non-complete orders leading to a decrease in mass of biochar sold for Walmart, Tractor Supply Co and Amazon; – Loss of access to transaction records with Lowes and Home Depot. This resulted in the exclusion of biochar sold to Lowes and Home Depot in the LCA to maintain traceability and accuracy; and – Large errors in units sold records for Meijer with investigation led to unknown source of error. This resulted in an increase in the mass of biochar sold (from 49.5 wet metric tonnes in the old LCA to 173 wet metric tonnes in the new LCA). This error, combined with the recalculation due to change of LCA boundaries, led to an undercalculation of 31.69 CORCs. Samples of sales evidence provided were reviewed by the auditor and found to have supported the sales records as listed in the new LCA. Wakefield has indicated high confidence in this new data. Nevertheless, the auditor has issued a recommendation to ensure accuracy and traceability in the documentation process of biochar sold via retail. Additionally, bulk sales were documented in units of volume rather than mass. The dry mass was calculated from the volume and bulk density retrieved from lab tests. Spot checks of mass and moisture content demonstrated that the values provided in the LCA were conservative. Nevertheless, the auditor has issued a recommendation to enhance its documentation procedure for the mass of biochar in bulk sales.	Corrective Action Request 2 Recommendation 1 Recommendation 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that appropriate metering infrastructure is in place and calibrated correctly to quantify the Production Facility output and the energy use of the Production Facility.	Y	The auditor confirmed during the physical site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (onsite scales and moisture analyser) are routinely calibrated.	N/A.
Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO_2 removal for the purpose of Preparing the Output Report and calculating CORCs.	Finding	The auditor found inconsistencies and errors in the inputs to the Calculation formula of CO_2 removal. The errors found varied on the source and nature, and were all corrected during the course of the audit. The auditor has issued a recommendation to ensure checks are performed to the calculations prior to the creation of CORCs. A summary of the errors found by the auditor is provided below and in Appendix C. It was noted that the change in the LCA boundary had major impacts on all calculations including the mass of biochar transported to application sites. As a result, a detailed breakdown for the quantity of CORCs attributed to each error was not practical. Hence, the auditor presented the error quantities as the net error between versions of the LCA.	Corrective Action Request 1 Corrective Action Request 2 Corrective Action Request 3 Recommendation 1
		There were various errors in the retail sale records as described in Table 3. Upon request, Wakefield corrected the values in the LCA to reflect the evidence provided. **This error resulted in the net under calculation of CORCs.**	
		In the bulk sales records in the LCA, some distance inputs were formatted as text, resulting in the incorrect sum (lower than actual value) of total transport distance. Wakefield has corrected this in the LCA. **This error resulted in the over calculation of CORCs.**	

Appendix C: Summary of Calculation Errors

A summary of the errors in CORC calculation is provided in Table 8. It was noted that the change in the LCA boundary had major impacts on all calculations including the mass of biochar transported to application sites. As a result, a detailed breakdown for the quantity of CORCs attributed to each error was not practical. Hence, the auditor presented the error quantities as the net error between versions of the LCA.

Table 8: Summary of Calculation Errors

Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Net error between versions of LCA including boundary changes	738.35	770.04	N/A	31.69 UC	N/A	-4.29%
Total	**738.35**	**770.04**	**N/A**	**31.69 UC**	**N/A**	**-4.29%**

*OC = Overcalculation/UC = Undercalculation