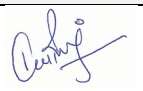
PURO.EARTH

OUTPUT AUDIT REPORT

KEY PROJECT INFORMATION	
REPORT ID	PE.JVV.25.012(15)
REPORT TITLE	Truecoco Ghana Ltd Output Audit Report
REPORT DATE	22/04/2026
VERSION NO.	2.0
CO_2 REMOVAL SUPPLIER	Truecoco Ghana Ltd
PRODUCTION FACILITY NAME	Truecoco Ghana Ltd
PRODUCTION FACILITY ADDRESSES	Badyloon Street, Tikobo No.1, Jomoro District, Western Region, Ghana
PRODUCTION FACILITY ID	816220
PRODUCTION FACILITY COORDINATES	Latitude: 5.0423491 Longitude: -2.701473
REMOVAL PERIOD	01/01/2026 – 29/03/2026
CREDITING PERIOD	01/04/2025 – 31/03/2030
CO_2 SINK SECTOR	Biochar
APPLIED METHODOLOGY	Biochar Methodology Edition 2022, v3.0
PURO.EARTH STANDARD VERSION	Puro Standard General Rules Version 4.1
NET VOLUME OF CO_2 REMOVAL	2259.44 CORCs
CLIENT	Puro. earth
PREPARED BY	Earthood Services Limited (formerly known as Earthood Services Private Limited)
APPROVED BY	 Dr. Kaviraj Singh CEO
WORK CARRIED OUT BY	Team Leader: Saranya Balu Assessor & Methodology Expert: Saranya Balu Technical Reviewer & Methodology Expert: Mehr Munjal

Earthood

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1. INTRODUCTION

Earthood Services Limited (formerly known as Earthood Services Private Limited) was contracted by Puro. earth to undertake an output audit for the project facility "Truecoco Ghana Ltd" to verify the CO_2 removal claims for the period spanning from 01/01/2026 to 29/03/2026. This report summarizes the results and conclusions of the output audit performed as a formal part of the Puro. Earth certification process as defined in Puro Standard General Rules version 4.1/06/. Earthood affirms that it is an impartial auditor, free from any conflicts of interest, capable, and qualified to complete this audit according to Puro Standard General Rules/06/ and related Validation and Verification Body Requirements version 1.3/07/.

The biochar facility utilizes coconut husks sourced from small-scale farmers and cooperative suppliers located across the Takoradi–Sekondi region in Western Ghana/08/. The supply of biomass feedstock from these cooperatives to the facility was confirmed through the review of cooperative and farmer agreements, as well as the corresponding waybill delivery slips for the reporting period 01/01/2026 to 29/03/2026/09/.

Agricultural organic waste defined as harvest residues by EBC under ID 05/10/, such as coconut husks undergoes pyrolysis to produce biochar which is sold separately and as a fertilizer blend which is a combination of biochar and compost. The current biochar production capacity is 0.5-0.8 tonnes of dry weight of biochar per hour as verified through the Biochar Production records/11/. Independent research indicates limited organic waste management in the Takoradi–Sekondi region, where biomass is often openly burned, and this project converts coconut husks into biochar to improve cultivation and avoid emissions through reduced open burning.

1.1 OBJECTIVES

The objective of this audit is to conduct a third-party assessment of the operational and administrative processes of the production facility, as well as the output generated and CO_2 removals achieved during the period from 01/01/2026, to 29/03/2026. The assessment verifies compliance of all project documentation and supporting materials with the rules and requirements of the Puro Standard General Rules Version 4.1/06/. In particular,

- Project conformance to the applied biochar methodology Edition 2022 v3.0/04/.
- Life Cycle Assessment (LCA) Report/02/ and CORC calculation/01/
- LCA Model/15/
- Uncertainty and Reversal risk estimation
- Monitoring and Reporting Plan
- Environmental and Social safeguards

- HR records
- Maintenance records

The current project got registered in compliance with the Puro Standard General Rules version 4.1/06/ and is under output audit for fourth monitoring period (01/01/2026 – 29/03/2026). Therefore, the ongoing CORC issuance has been granted to Truecoco Ghana Ltd as per the Puro Standard General Rules version 4.1/06/.

1.2 LEVEL OF ASSURANCE

☒ Reasonable Level of assurance

☐ Limited Level of assurance

Earthood's verification approach is based on understanding the risks associated with reporting GHG emissions data and the controls in place to mitigate these risks. Earthood's plan for the verification process involved obtaining the necessary evidence, information, and explanations to provide a reasonable level of assurance. The VVB reviewed sufficient evidence to verify the project implementation, data, parameters, and emission reduction calculations for this monitoring period. All the supportive documents and evidence referred during current output audit are included in Appendix 2. Any discrepancies found during the verification assessment were raised as audit findings and successfully resolved. All audit findings are included in Appendix 3 of this report.

During the current output audit, the VVB conducted a remote site audit of the project activity, as detailed in Section 2, and observed no substantial changes, thus meeting a reasonable level of assurance.

1.3 AUDIT TEAM

The audit involved a desk review of the relevant documentation, remote site audit, and technical review. The personnel employed and their roles in this assessment were as follows. The assessment team's qualifications are attached as Appendix 4.

Roles allocated to the assessment team						
Role	Name	Nature of involvement				
		Desk Review	Remote Site Audit	Reporting	Supervision	Technical Review

Team Leader, Assessor & Methodology expert	Saranya Balu	Y	Y	Y	Y	-
Technical Reviewer & Methodology Expert	Mehr Munjal	-	-	-	-	Y

2 AUDIT PROCESS

A planned series of audit activities were conducted during the remote site audit/12/ to independently verify facility operations, production, output data, application of biochar, maintenance records and CORC claims. The remote site audit was conducted following the specifications of Puro Standard General Rules Version 4.1 /06/, the Puro Biochar Methodology Edition 2022 version 3.0/04/. Specific audit activities conducted are summarized below.

1. **Opening meeting**:
    a. Conducted an initial meeting to outline the audit objectives, scope, and methodology.
    b. Reviewed key operational measurement points and instrumentation used in the facility.
    c. Review of roles and responsibilities of the removal suppliers and the monitoring team.
2. **System Inputs and Outputs Review:**
    a. Examined the inputs (biomass feedstock- coconut husks) and outputs (biochar) of the production system.
    b. Verified the accuracy and consistency of input and output data.
    c. Reviewed the process-flow from incoming biomass feedstock (coconut husks) to the end -product- biochar.
3. **Records Examination**:
    a. Inspected records related to the delivery slips of incoming feedstock, including supplier declarations/08/09/.
    b. Reviewed production logs detailing the daily operation of the kilns and production outputs/11/.
    c. Assessed the equipment utilization and maintenance records/27/ to confirm operational management.
    d. The MRV procedures involve reviewing the dry mass determination of biochar and confirming that the biochar sampling process is conducted in accordance with the applicable SOPs/23/. The assessment also includes verification of the calibration status of monitoring equipment, the validity of calibration certificates, and the incorporation of any applicable moisture meter error factors in the quantification

process/22/. In addition, the assessment reviewed the project's alignment with relevant waste management policies/24/.

4. **Data Collection and Material Handling Procedures:**
    a. Evaluated data collection methods and tools to ensure accurate tracking of production metrics.
    b. Observed material handling procedures to ensure compliance with operational standards and efficiency.
5. **Equipment and Calibration Review:**
    a. Checked the calibration records for all measurement instruments and equipment used in the production process/21/22/.
    b. Ensured that all equipment was properly maintained and functioning correctly.
6. **Safety and Social Security Arrangements:**
    a. Assessed the facility's health, safety, and environmental measures, including worker safety protocols, environmental safeguards, emergency preparedness, and the availability of grievance mechanisms based on stakeholder interviews/12/.
    b. Reviewed employee social security provisions and Compensation Slips/26/ to confirm compliance with applicable local regulations and standards.
7. **Compliance Checklist:**
    a. Used the Puro Biochar Methodology Compliance Checklist to systematically verify adherence to the specified standards.
    b. Documented findings and ensured all criteria were met, with any discrepancies noted and addressed.
8. **CORC Claims Verification:**
    a. Independently verified the facility's CO_2 Removal Certificates (CORCs) claims.
    b. Cross-checked CORC claims against the production and output data to ensure accuracy and legitimacy.

These activities collectively ensured a comprehensive audit of the Biochar production facility, its operations, data integrity, and compliance with the Puro Biochar Methodology version 3.0/4/.

List of facility personnel interviewed during remote site audit is as follows.

S. No	Interviewee			Date	Team member(s)
	Last Name	First Name	Affiliation		
1.	Orr	William	Project Manager, Truecoco Ghana Ltd	10th April 2026	Saranya Balu

2.	Kagey	Daniel	Head of Supply, Truecoco Ghana Ltd		
4.	Dougah	Patience	Office Administrator, Truecoco Ghana Ltd		

S. No	Stakeholders Interviewee			Date	Team member(s)
	Last Name	First Name	Affiliation		
1.	Kanga	Stephen Ackah	Co-operative member	10th April 2026	Saranya Balu
2.	Attorbrah	Richard	Leader Cooperative		
3.	Kanga	Kwame	Cooperative member		
4.	Asane	Emmanuel	Co-operative member		
5.	Anthony	Grace	Co-operative member and End-user of biochar		
6.	Blay	Frank	Farmer (Coconut husk supplier)		

The Stakeholders, who majorly include biomass feedstock suppliers, Co-operative members, co-operative leaders and the biochar end-users were interviewed during the remote site audit/12/.

Questions asked to the Stakeholders:

1. *Do you know how to provide feedback, concern or grievance about the project and how?*

The Stakeholders reported that feedback and grievances are submitted through two mechanisms: (i) direct communication with Mr. Daniel, Head of Supply at Truecoco Ghana Ltd, and (ii) entries in the grievance book maintained at the front office of the Truecoco Ghana Ltd/13/.

2.*Did you get training on biochar application?*

Biochar end-users, who also supply feedstock biomass (coconut husks), receive periodic training sessions delivered by Daniel, Head of Supply at Truecoco Ghana Ltd. This was verified through the training records, which document biochar application by the end-users on crops/14/.

3.*On what crops, do you apply biochar?*

Biochar is applied to different crops such as cocoa, papaya, tomatoes, okra, cassava and other varieties. This was verified through the application videos/29/ and during the remote site audit/12/.

4.What is the impact of crops after biochar application?

The biochar end-users reported that the application of biochar and biochar-blend fertiliser resulted in improved yields.

5.*How long have been associated with Truecoco?*

The biomass feedstock suppliers and the end-users of biochar mentioned that they have been associated with Truecoco from 2025 and appreciated their association with Truecoco.

3 COMPLIANCE WITH METHODOLOGY

There are no deviations to applied methodology observed during current monitoring period and project activity complies with the registered PDD and the requirements outlined in the applied methodology Puro Biochar Methodology Edition 2022 version 3.0/04/.

4 RESOLUTION OF FINDINGS

The process for raising the findings (corrective actions, non-conformities, or other findings) by the assessment team was carried out during the desk review phase and from the remote site audit observations and discussions. As an outcome of the audit process, the assessment team can raise different types of findings according to the following understanding:

1. A clarification request (CL) is raised where information is insufficient or not clear enough to determine whether the applicable requirements of the registry have been met.
2. When a non-conformance arises, the team leader raises a Corrective Action Request (CAR). CAR is issued, where:
    a. The project participant made mistakes that would influence the ability of the project activity to achieve real, measurable, and additional emissions reduction.
    b. The standard and methodology requirements have not been met; there is a risk that emissions reductions cannot be monitored or calculated.
    c. The auditing process may be halted until this information is made available to the team leader's satisfaction. Information or clarification provided as a result of CL may also lead to CAR.
3. A Forward Action Request (FAR) will be raised when certain issues related to project implementation are reviewed during the following validation assessment.

During the Output Audit, a total of 03 CLs, 0 CARs and 0 FARs were raised and resolved satisfactorily. The list of CARs/CLs raised, and the responses provided, means of verification, reasons for their closure, and corrections in the relevant documents are provided in Appendix 3 of this report. No FAR was raised during this assessment.

5 PRODUCTION STANDING DATA

GENERAL INFORMATION	
Production Facility Name	Truecoco Ghana Ltd
Facility ID	816220
CO_2 Removal Supplier registering the production facility	Truecoco Ghana Ltd
Location	Badyloon Street, Tikobo No.1, Jomoro District, Western Region, Ghana
Removal Period	01/01/2026 – 29/03/2026
Crediting Period	01/04/2025 – 31/03/2030
Verified CORC Factor	2.38 CORCs per ton biochar
Verified CORCs for the reporting period from 01/01/2026 to 29/03/2026	2259.44 ton CO_2 eq CORCS
Dry mass of biochar for the reporting period from 01/01/2026 – 29/03/2026	948.41 tonnes of biochar

Removal Methodology for which the plant is eligible to receive CORCs	Biochar Methodology Edition 2022 V3
Production facility has benefitted from public funding	No
Removal method specific information as may be specified in the relevant removal method methodology	Biochar, Pyrolysis Process

6 QUANTIFICATION OF CO_2 REMOVAL

INPUT	VERIFIED RATE	UNIT	NOTES (Specifications, source, etc)
Biomass supply inputs (collection, handling, transportation emissions), ($E_{biomass}$)	8.51	tonne CO_2-eq	The emissions reported under Ebiomass correspond to the biomass feedstock supplied during the fourth output audit as well as the biomass stock remaining from the third output audit/03/. These emissions include transport-related emissions from the movement of biomass feedstock from suppliers to the biochar facility. The assessment team verified that the average transport distance is within 5 km, supported by the route map showing the start and end points and corroborated through the transport records contained in the Biomass Sourcing datasheet/16/03/. During the reporting period, biochar demand increased due to the planting season in December 2025 and January 2026 across Africa, which resulted in higher demand for biochar application on crops/25/. To meet this increase, Truecoco onboarded additional suppliers to ensure a sufficient and continuous supply of biomass feedstock for biochar production/12/. Consequently, the volume of biomass feedstock received and processed during the current monitoring period increased, and therefore the emissions reported under Ebiomass also subsequently increased in the current period/12/25/. Emission factors applied for transportation were sourced from the Ecoinvent 3.1 database, as documented in the LCA sheet/15/. An

			allocation factor of 0.99 was applied, based on the relationship between "total wet biochar applied" and "total dry biochar applied," as detailed in the Biochar Production Summary sheet of the True_CORC_Report Summary datasheet/01/. Based on these verified inputs and assumptions, the total emissions associated with biomass processing for the reporting period amount to 8.51 **tCO_2e.** The assessment team confirms that the data sources and parameters used for this calculation, including the inclusion of transportation emissions, are appropriate and acceptable/15/. The calculations used for the determination of $E_{biomass}$ has been sourced from the Biomass sourcing datasheet/16/ and represented in the *Truecoco_CORC_Report_Summary* datasheet has been found appropriate by assessment team/01/.
Production and operation emissions output ($E_{production}$)	**45.81**	tonne CO_2-eq	The emissions reported under Eproduction correspond to the biochar produced using the biomass feedstock supplied during the fourth output audit and the remaining stock carried over from the third output audit/03/. Emissions from the biochar production stage include those associated with the use of capital goods and the consumption of electricity, water, diesel, packaging materials, transportation, and construction activities, as modelled in the LCA model/15/. The relevant emission factors and activity data for each source are documented in the respective sheets of the LCA model and are derived from the Ecoinvent 3.1 database/15/. An allocation factor of 0.99 was applied based on the ratio of "total wet biochar applied" to "total dry biochar applied," as detailed in the Production Summary sheet of the Truecoco_CORC_Report Summary datasheet/01/. Based on these verified inputs, the total emissions from the biochar production stage for the reporting period were calculated as **45.81 tCO_2e.** The assessment team verified supporting evidence, including diesel invoices, electricity bills, and fuel logs for the current monitoring period/18/,

			as well as the stock carried over from the third output audit used in the production emissions calculation, and found these sources acceptable. Further, the Eproduction value for the current monitoring period is higher than in the previous monitoring period due to an increased volume of biomass feedstock processed during the period, which required longer operational hours and resulted in higher consumption of electricity, water, and diesel. Consequently, the increased processing demand led to greater resource utilization, thereby increasing the overall Eproduction /12/15/. The calculations used for the determination of Eproduction have been provided in the LCA model/15/ and have been found appropriate by the assessment team.
Product distribution emissions output (E_{use})	**75.99**	tonne CO_2-eq	Emissions associated with the use phase of biochar (Euse) cover two main application pathways: (i) direct sale of biochar to buyers for soil application, and (ii) production of a biochar–fertiliser blend, where biochar is mixed with compost prior to sale. Under this category, emissions primarily arise from the transportation of biochar from the production facility to the end users. Based on the activity data and emission factors included in the LCA model, total emissions from the use phase are calculated to be **75.99 tCO_2e**. The assessment team verified the inputs used for this calculation by reviewing supporting documentation, including the Biochar Use records/19/, end-user agreements/15/, and evidence corroborating the values entered in the LCA model/15/. Biochar end users include farmers from local cooperatives as well as farms such as Wonderwood Farms,Toyoti, TM.BA, Quarcool Initiatives, KN Sharma Farms, and Wellborn Farms, which are located at comparatively greater distances from the Truecoco's biochar facility. Due to the large quantities supplied and the longer transport distances involved, biochar is delivered to these farms using lorries. Consequently, the Euse factor for the current monitoring period is higher

			than that of the previous monitoring period, primarily due to the longer transportation distances to end-user locations/15/17/. The calculations applied for the determination of Euse, as provided in the "Biochar Final Use" tab of the Truecoco_CORC_Report_Summary datasheet, have been reviewed and found appropriate by the assessment team/01/.
E_{stored}	**-2389.74**	tonne CO_2-eq	The project produced and applied a total of 948.41 metric tons of biochar as verified through the production records/17/. Laboratory analysis determined that the organic carbon content of the biochar was 78.6% with a hydrogen content of 1%/20/. The Estored is **-2389.74 tCO_2e**. The assessment team verified the calculations in the LCA Model and were found acceptable/15/.
Biochar used for which CORCs are claimed	**948.41**	Dry metric tonnes	The biochar for which the CORCs are claimed for has been verified through the delivery slips to end-users and end-user agreements and the LCA model/08/15/19/.
CORCs issued	**2259.44**	CORCs	The value is correctly calculated based on the total production of biochar during the reporting period, stock from third output audit/03/, and LCA calculation/15/.

Formula CORCS = $E_{stored} - E_{biomass} - E_{Production} - E_{use}$		
$E_{biomass}$	8.51/948.41	0.01 tonne CO_2-eq/tonne biochar
$E_{production}$	45.81/948.41	0.05 tonne CO_2-eq/tonne biochar
E_{use}	75.99/948.41	0.08 tonne CO_2-eq/tonne biochar
E_{stored}	-2389.74/948.41	-2.52 tonne CO_2-eq/tonne biochar
CORC Factor	2259.44/948.41	2.38 CORCs/tonne biochar
H:C ratio	0.15	

7 FINAL OPINION

Based on our comprehensive review of the project documentation, thorough site inspection, and subsequent follow-up actions, Earthood Services Limited has gathered sufficient evidence to conclude that the production facility " Truecoco Ghana Ltd" meets the requirements outlined in the Puro Standard General Rules Version 4.1 /06/. We confirm that the Puro Biochar Methodology Edition 2022 version 3.0/04/ has been correctly applied for output and CO_2 removal calculation.

The project implementation aligns closely with the information provided in the project documentation, and monitoring procedures adhere to the prescribed methodology. Furthermore, the removals achieved during the current monitoring period have been accurately calculated without significant discrepancies.

Our verification approach is grounded in a deep understanding of the risks associated with reporting GHG emission data and the implementation of controls to mitigate these risks effectively. Based on the evaluated information, we affirm that the emission removals for the fourth reporting period from 01/01/2026 to 29/03/2026, amount to 2259.44 CORCs.

Therefore, Earthood Services Limited confirms the production facility's capability to effectively remove CO_2 and requests the issuance of CORCs for the fourth reporting period.

APPENDIX 1: ABBREVIATIONS

Abbreviations	Full texts
CAR	Corrective Action Request
CL	Clarification Request
FAR	Forward Action Request
Earthood	Earthood Services Limited
CORC	CO_2 Removal Certificate
GHG	Greenhouse Gas(es)
PPD	Puro Project Description
VVB	Validation and Verification Body
LCA	Life Cycle Assessment
CDR	Carbon dioxide Removal

APPENDIX 2: REFERENCES

S.No.	Title	References to the document	Provider
1	CORC Report Summary	Dated 30/03/2026	Truecoco Ghana Ltd

2	Life Cycle Assessment Report	-	Truecoco Ghana Ltd
3	Life Cycle Assessment Reporting Sheets MP3:	-	Truecoco Ghana Ltd
4	Applied Methodology – Biochar Methodology	Version 3.0	Puro earth
5	Life Cycle Assessment report : MP3	-	Truecoco Ghana Ltd
6	Puro Standard General Rules	Version 4.1	Puro earth
7	Validation & Verification Requirements	Version 1.3	Puro earth
8	Truecoco's Biomass Suppliers – List of Co-operatives Delivery Slips of Biomass	Period 01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
9	Truecoco's Supplier Declarations – Origin & Legality of Biomass Feedstock	01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
10	Positive list of biomass feedstock https://www.european-biochar.org/media/doc/2/positivlist_en_2025_v02.pdf	-	Others
11	Biochar Production records	Period 01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
12	Remote audit	Dated 10/04/2026	Truecoco Ghana Ltd
13	Grievance book Located at the Truecoco Ghana Ltd	-	Truecoco Ghana Ltd
14	Trainings on application of biochar a. Pictographic evidence b. Video evidence	Dated 01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
15	LCA Model on Truecoco Ghana Ltd's Biochar Production and Use for CORC calculation	Period 01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
16	Biomass Sourcing datasheet (TikoboOneSupply datasheet)	Dated 30/03/2026	Truecoco Ghana Ltd
17	End-user agreements of Biochar	Period	Truecoco Ghana Ltd

<table>
<tr><td></td><td>a. Truecoco’s coconut co-operatives
b. Agricultural off-takers – Supply % Profit Sharing agreement</td><td>01/01/2026 – 29/03/2026</td><td></td></tr>
<tr><td>18</td><td>Source of emissions related to Eproduction
a. Invoices of Electricity bills
b. Invoices of Diesel consumption
c. Water consumption records</td><td>-</td><td>Truecoco Ghana Ltd</td></tr>
<tr><td>19</td><td>Biochar Usage records</td><td>Period
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<tr><td>20</td><td>Biochar Analysis Report provided by Eurofins – Report number –
AR-25-FR-012459-01</td><td>Dated
03/03/2026</td><td>Eurofins - Umwelt</td></tr>
<tr><td>21</td><td>Internal Calibration Requirements
<table>
<tr><th>S. No</th><th>Device</th><th>Model</th><th>Use</th><th>Calibration</th></tr>
<tr><td>1</td><td>Platform scale</td><td>WADFOW WEC 1531</td><td>Weighing of biochar</td><td>EURAMET/cg-18 Once a year or semi-annual</td></tr>
<tr><td>2</td><td>Direct Reading Thermometer</td><td>SELEC TC303</td><td>Production Temperature</td><td>DKD-R 5-1:2018 Once a year</td></tr>
<tr><td>3</td><td>Moisture meter</td><td>Paddy rice YY1011</td><td>Biochar moisture measurements</td><td>IS0712: 2009 (E) Once a year</td></tr>
<tr><td>4</td><td>Gas Analyzer</td><td>Testo 350_2010</td><td>One-time third party conducted gas analysis by SGS</td><td>NA (Third party analysis by SGS)</td></tr>
</table></td><td>Dated
July 2025</td><td>Truecoco Ghana Ltd</td></tr>
<tr><td>22</td><td>Devices, Manufacture & Error factor applicable</td><td>-</td><td>Truecoco Ghana Ltd</td></tr>
</table>

	S. No	Name	Purpose	Serial Number	Manufacturer		Accuracy class	Error factor	
	1	Platform scale	Weighing of biochar	2433137192	WADFOW		II	0.0 g	
	2	Direct Reading Thermometer	Production Temperature	2502A0050560000145	SELEC		NA	6 °C	
	3	Moisture meter	Biochar moisture measurements	X001TNHVMF	IERYI		NA	0.9 %	
23	Standard Operating Procedures (SOP) a. Dry mass determination of biochar b. Biochar sampling c.Data Collection and Management						Dated 29th July 2025 21st July 2025 October 2025		Truecoco Ghana Ltd
24	Waste Policies a. Spill Response Plan b. Waste Disposal Policy						Dated 05/05/2025		
25	Independent research regarding Planting season in Africa https://www.concern.net/news/winter-cropping-malawi-sustaining-livelihoods-farmers-throughout-year https://fews.net/sites/default/files/2024-07/MW-Seasonal-Calendar-202406.pdf https://reliefweb.int/report/world/crop-monitor-early-warning-no-111-december-2025 https://edcintl.cr.usgs.gov/downloads/sciweb1/shared/fews/web/Seasonal%20Monitors/E						-		-

	ast%20Africa/2025/East%20Africa%20Seasonal%20Monitor%20-%20October%202025.pdf		
26	Sample Pay-slips of Employees	For the month of January 2026	Truecoco Ghana Ltd
27	Maintenance records	Period 01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
28	Employment records	Period 01/01/2026 – 29/03/2026	Truecoco Ghana Ltd
29	Biochar Application videos	-	Truecoco Ghana Ltd

APPENDIX 3: AUDIT FINDINGS

Table 1. Remaining FAR from previous verification

FAR ID	01	**Section No.**	6	**Date :** 09/04/2026
Description of FAR				
Quantification approach of the CORCs For the overall quantification of CORCs, the carbon removal supplier shall use the puro template for the calculation of all the applicable parameters – Euse, Ebiomass, Estored and Eproduction from the next output audit onwards.				
Project participant response				**Date :** 17/04/2026
Truecoco Ghana quantifies all carbon removal using the Puro 2022 Biochar methodology. While Puro's most recent template aligns with the 2025 methodology, the calculations in the current assessment are based on the 2022 methodology. The parameters *Ebiomass* and *Eproduction* have been calculated within the LCA in accordance with the 2022 methodology. The parameters *Euse* and *Estored* have been calculated using the protocols embedded in the 2022 template. The final results, including the permanence factor, are consistent with those obtained using the original 2022 template. Furthermore, Truecoco has submitted the data to Puro for verification, and no concerns have been raised. **1. LCA data (Ebiomass, Eproduction, and Euse) and management of stock:** The same approach used in Puro's template to allocate *Ebiomass* and *Eproduction* to biochar in stock has been applied in Truecoco's CORC Report. The total *Ebiomass* and *Eproduction* for the reporting period are first calculated separately within the LCA (Truecoco Fourth Output Audit). These totals are then allocated proportionally based on the share of biochar in stock, as follows: Ebiomass,stock = Total Ebiomass × (Dry biochar in stock / Total dry biochar produced) The same allocation method is applied for *Eproduction,stock*. These values represent emissions associated with biochar remaining in stock. They are subsequently added to the total *Ebiomass*				

and *Eproduction* of the reporting period in which the biochar is applied, which is consistent with Puro's methodology for emission allocation.
Euse does not require allocation, as it is calculated directly based on the biochar applied during the reporting period (i.e., transport and application emissions).

2. Allocation of emissions to applied biochar:
In Truecoco's CORC Report, *Ebiomass* and *Eproduction* are also allocated to exclude emissions associated with biochar not yet used, as follows:
Ebiomass,allocated = Total Ebiomass × (Dry biochar applied / Dry biochar produced)
Since Puro's template calculates *Ebiomass* for a reporting period using *Ebiomass,batch* from the "Biochar Use Records" in the "Monthly CORC Summary," both approaches yield equivalent results, as they quantify emissions associated with the biochar effectively applied during the reporting period.

3. Stock management and traceability:
A first-in, first-out (FIFO) approach has been implemented to prevent long-term stock accumulation. In addition, biochar batches are tracked using the C-dMRV platform, ensuring full traceability across production and application stages.

4. Permanence factor calculation:
In Truecoco's CORC Report Summary, the "Fperm_SI_Woolf2021" sheet from the Puro template has been incorporated to calculate the permanence factor. Accordingly, the methodology developed by Woolf et al. (2021) is applied, ensuring full alignment with Puro's requirements for permanence factor determination.

Documentation provided by project participant

VVB assessment	**Date:** 17/04/2026

The assessment team has reviewed the facility audit report and confirms that the project activity is implemented in accordance with the Puro Biochar Methodology (Edition 2022). While the latest Puro template is aligned with the 2025 methodology, the assessment verifies that all calculations have been consistently performed in line with the 2022 methodology requirements. Specifically, the parameters *Ebiomass* and *Eproduction* have been calculated within the LCA in accordance with the 2022 methodology, while *Euse* and *Estored* have been determined using the protocols embedded in the 2022 template. The assessment team did not identify any inconsistencies in the application of these parameters.
With respect to LCA data and stock management, the assessment team confirms that the same approach used in Puro's template to allocate *Ebiomass* and *Eproduction* to biochar in stock has been applied in Truecoco's CORC Report. The total emissions for the reporting period are first determined within the LCA and subsequently allocated proportionally based on the share of biochar remaining in stock relative to total production. The emissions associated with biochar in stock are then carried forward and accounted for in the reporting period in which the biochar is ultimately applied. This approach is consistent with Puro's methodology and ensures that emissions are appropriately attributed across reporting periods. The parameter *Euse* is directly calculated based on the biochar applied during the monitoring period and does not require allocation.
Regarding the allocation of emissions to applied biochar, the assessment team confirms that Truecoco has applied a proportional allocation approach to exclude emissions associated with biochar not yet utilized. By allocating *Ebiomass* and *Eproduction* based on the ratio of dry biochar applied to total dry biochar produced, the methodology ensures that only emissions corresponding to the biochar effectively used during the reporting period are accounted for. The assessment further notes that this approach is consistent with Puro's template, which relies on batch-level data from the "Biochar Use Records" in the "Monthly CORC Summary," and both approaches yield equivalent results.
In terms of stock management and traceability, the assessment team confirms that a first-in, first-out (FIFO) approach has been implemented to prevent long-term accumulation of biochar stock. In addition, the use of the C-dMRV platform enables robust tracking of biochar batches across production and application stages, ensuring full traceability and transparency of material flows throughout the project boundary.

Furthermore, the assessment confirms that, in Truecoco's CORC Report Summary, the "Fperm_SI_Woolf2021" sheet from the Puro template has been incorporated for the calculation of the permanence factor. Accordingly, the methodology developed by Woolf et al. (2021) has been applied, ensuring full alignment with Puro's requirements for permanence factor determination. Based on the review of the CORC report summary, the assessment team concludes that the quantification of carbon removals, including emission components, allocation procedures, stock management practices, and permanence factor, is consistent with the applicable Puro 2022 Biochar methodology and aligned with Puro template. Hence, FAR01 is closed.

Table 2. CL from current assessment

CL ID	01	**Section no.**	6	**Date :** 09/04/2026
Description of CL				
The current monitoring period is from 01/01/2026 to 29/03/2026. However, the electricity consumption for this period has been derived from the electricity billing cycle covering 31/12/2025 to 28/02/2026, based on an extrapolation using the total number of days in the monitoring period and the total quantity of dry biochar produced. The PP is requested to clarify the basis adopted for this extrapolation. It should be noted that electricity consumption data is expected to reflect the actual consumption corresponding to the defined monitoring period.				
Project participant response				**Date :** 13/04/2026
At the point of submission, Truecoco had not received the electricity consumption bill for March. To provide an accurate reflection of Truecoco's estimated usage, Truecoco calculated the weighted average of electricity consumed per MT of biochar across the January and February period. The average was then applied to the biochar that was created in March. However, Truecoco has now provided electricity usage for the entire output period, and the consumption has been incorporated in the updated LCA that has been sent to Earthood.				
Documentation provided by project participant				
LCA TrueCoco Fourth Output Audit 30-03-2025 - updated 09-04-2026 TrueCoco LCA report - Ghana - Ouput audit 4 - 30-03-2026 updated 09-04-2026 Truecoco_CORC_Report_Summary_Fourth_Output_Audit_30-03-2026 - updated 09-03-2026				
VVB assessment				**Date:** 16/04/2026
The carbon removal supplier has been provided for march and currently the electricity bills are available for the current monitoring period. The LCA model and the CORC report summary has been updated accordingly. Hence, CL01 is closed.				

CL ID	02	**Section no.**	6	**Date :** 09/04/2026
Description of CL				
Clarifications in Biomass sourcing 1.In the Summary sheet, the number of suppliers is reported as 17, whereas the records for the current monitoring period indicate 11 suppliers. The PP is requested to clarify the correct number of suppliers applicable to the current monitoring period. 2. Weigh-slips and end-user agreements have been provided for the suppliers Daniel, Dominic Mozu, Frank Bley, and Gabriel Erzoah. However, the PP has not yet shared the weigh-slips for James				

Kesse, Jacob, Abdullah, Joseph Kaku, Madam Assebi, and Emmanuel. Additionally, the end-user agreements for Bernard, Jacob, Abdullah, Joseph Kaku, Madam Assebi, and Emmanuel have not been provided. The PP is requested to submit the missing documents.
3.The weigh-slips for Dominic Mozu in the Tikobo datasheet indicate 584 MT, whereas the corresponding weigh-slips reflect 580 MT. The PP is requested to clarify this discrepancy.

Project participant response	**Date :** 16/04/2026

1. Truecoco source and record the emission factor data from 17 different sourcing locations. However, the project works with 11 suppliers. The summary sheet records the data from the sourcing locations to provide better accuracy on the data emissions.
2. Truecoco has provided the waybills and end-user agreements for James Kesse. As discussed during the audit, James Kesse's deliveries alongside the existing supplier data account for more than 99% of all biomass deliveries to the site. See James Kesse Zip folder.
3. Truecoco's has cross referenced the waybills for Dominic Mozu with the biomass sourcing datasheet, and we are unable to see the discrepancy. The number of recorded deliveries from Dominic Mozu is 145, which reflects the number of waybills. See the documentation attached.

Documentation provided by project participant

James Kesse (ZIP file)
Dominic Mozu (ZIP file)
TikoboOne,Supply_Total_MP4-30-03-2026

VVB assessment	**Date:** 16/04/2026

1.The assessment team through the review of TikoboOne Supply datasheet confirms that the number of source location is 17 and the number of suppliers to be 10 since some suppliers have different farms through which they supply the biomass feedstock.
2. The assessment team confirms that the weigh-slips for James Kesse have been provided. The existing supplier records, together with James Kesse's waybills, account for more than 99% of the biomass deliveries. Furthermore, the facility audit report verifies that the carbon removal supplier has committed to providing weigh-slips for over 99% of biomass deliveries.
3.Through the review of the weigh-slips of Dominic Mozu, the number of waybills and the quantity of the biomass feedstock are in line with the TikoboOne Supply datasheet.

Hence, CL02 is closed.

CL ID	03	**Section no.**	6	**Date :** 09/04/2026

Description of CL

Truecoco_CORC_Report_Summary_Fourth_Output_Audit
In the CORC report summary, under the tab *"Biochar Final Use"*, Column K reports the wet mass of biochar, summing to 1,199 MT. However, based on the records of biochar utilization, the Delivery Note issued to the recipient (KN Sharma) dated 28/01/2026, corresponding to 10 MT of biochar, has not been accounted for in this tab. The PP shall clarify the reason for excluding this specific delivery note. Inclusion of this quantity would revise the total biochar applied to 1,209 MT.
Additionally, the PP shall confirm whether the production records have been accurately reported in Column H of the tab *"Biochar Production"* in the CORC report summary, as the reported biochar applied is derived from the biochar production figures.

Project participant response	**Date :** 13/04/2026

The delivery note for KN Sharma is labelled 28.01. However, this is a typing error, and when checked the delivery note is dated 28.02. No delivery was made to KN Sharma 28.01 as per the CORC report summary. This means that there is no requirement for change on the CORC report summary as it is correctly marked.

Yes, the production records have been accurately reported in Column H of the tab *"Biochar Production."*
Documentation provided by project participant
KNSharma_28.01 KNSharma_28.02
VVB assessment **Date:** 16/04/2026
The carbon removal supplier has clarified an error in the delivery note dated 28.01 for KN Sharma and confirmed that only the delivery note dated 28.02 for KN Sharma is valid. Accordingly, the assessment team confirms that there is no impact on the biomass quantity applied (as reflected in the Biochar Final Use tab of the CORC report summary) or on the biochar production records (as reflected in the Biochar Production tab of the CORC report summary). Hence, CL03 is closed.

Table 1. CAR from current assessment

CAR ID	NA	**Section no.**		Date : 13/04/2026
Description of CAR				
No CARs raised in the current assessment.				
Project participant response				**Date :** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

Table 2. FAR from current assessment

FAR ID		**Section No.**		**Date :** DD/MM/YYYY
Description of FAR				
No FARs raised from the current assessment				
Project participant response				**Date :** DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				**Date:** DD/MM/YYYY

APPENDIX 4: AUIDT TEAM EXPERIENCE

Competence Statement	
Name	Saranya Balu
Education	MS Environmental Engineering

Experience	4+ years		
Field	Solid Waste Management & Plastic Waste Management		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES (India)		
Financial Expert	NO		
Technical Reviewer	NO		
TA Expert (X.X)	YES (TA 13.1 & TA 13.2)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	04/12/2025
Approved by	Deepika Mahala (Technical Manager)	**Date**	04/12/2025

Competence Statement			
Name	Mehr Munjal		
Education	B.Sc. (Hons) – Bio-chemistry M.Sc. – Biotechnology		
Experience	2 + Years		
Field	Biochemistry		
Approved Roles			
Team Leader	YES		
Validator	YES		
Verifier	YES		
Local expert	YES		
Financial Expert	NO		
Technical Reviewer	YES		
TA Expert (X.X)	YES (TA 1.1, TA 1.2 & TA 13.1)		
Reviewed by	Shifali Guleria (Quality Manager)	**Date**	27/02/2026
Approved by	Deepika Mahala (Technical Manager)	**Date**	27/02/2026