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Audit Report 2024

In accordance with the following requirements:

Puro.earth - Biochar Methodology

Novocarbo GmbH

56281 Dörth

Operator's No.: PE-70401.002

Contact details operator

Name and address

Novocarbo GmbH
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Contact person(s)

Audit visit details

Date

16.03.2025

Duration

13 h 30 m

Persons present including their function

RENNER Heike, Evaluator
Philipp Seitz, bio.inspecta AG, Auditor

	very good			not satisfactory			
Clarity of documentation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Audit visit preparation:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

O.K.
 Corrective action required
 Not verified
 Not relevant

Puro.earth - Biochar Methodology

				1	Audit Description
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.01	Audited Standard: <i>Puro.earth CO2 Removal Marketplace General Rules 3.1 – Biochar Methodology (Annex A)</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.02	Type of Audit: <i>Output Audit</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.03	Auditing Body: <i>bio.inspecta AG, Ackerstrasse 117, CH-5070 Frick www.bio-inspecta.ch</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.04	Audit order assigned to an impartial auditor, free from any conflicts of interest, capable and qualified to complete this audit according to Pur Standard. <i>Auditor (name/surname): Philipp Seitz</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.05	Audit ID: <i>PE-70401.002</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.06	Audit Date: <i>10.03.25</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.07	Production Facility Location: <i>Trinkbornstrasse 15 - 17, 56281 Dörth</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.08	Production period: <i>11.06.23 - 01.04.24</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.09	Audit could be finished within the scheduled time frame
				2	Standing Data Confirmation

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 Not verified
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				2 Standing Data Confirmation
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2.01 The standing data has been collected from Puro and checked for consistency against other evidence. (GL Ref.1.2.5.) <i>Trade registry available; location evidenced; removal method eligible; calculation based on period partially comprising ba-de-30-1-4 (11.06.23 - 23.09.23), and ba-de-30-1-5 starting 24.09.23 until end of operations on 01.04.24; no public support!</i>
				3 Evidence Confirmation
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01 All necessary evidence has been provided to the auditor by the Production facility and has been used to complete the compliance checklist. (GL Ref. 5.) <i>Proof of product quality: EUROFINS laboratory analysis AR-22-FR-043234-01 for ba-de-30-1-4, and AR-23-FR-053089-01 for ba-de 30-1-5; Proof of output volume: 184,76 tonnes dry claimed based on analytical moisture content; 176,87 tonnes dry based on empirical onsite average moisture readings; Proof of sales: 184,76 tonnes dry claimed based on analytical moisture content; 176,87 tonnes dry based on empirical onsite average moisture readings. The reported volumes are mainly wholesale to major clients in Sweden and Germany, and to small extent retail sales. Delivery notes and invoices checked on a full-scale basis; Proof of no double counting: Written declaration of buyers available stating that said volumes will not be burnt, and that they have not been reported in any carbon accounting. Additionality statement available.</i>
				4 Eligibility Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.01 Biochar is used in applications other than energy. (GL Ref. 1.1.1.) <i>Carbon Credit Withdrawal Rights available for all customers, transferring the right to generate a carbon credit from the carbon content of the biochar and assuring that the biochar will not be burned and and that it will be used in such a way that it will not be taken out of the application or subsequently combusted.</i>

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Puro.earth - Biochar Methodology

				4 Eligibility Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.02 Biochar is produced from sustainable forest or waste biomass raw materials (consult positive list of biomasses). (GL Ref. 1.1.2) <i>Evidence of sustainable forest management of sub suppliers to main supplier TERNIS available. PEFC certificate valid; FSC certificate renewed in 03/23 (https://www.wald.rlp.de/de/nutzen/nachhaltigkeit/zertifizierung/).</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.04 Pyrolysis reactor input fuel for heating is not a fossil fuel. Unless only used for ignition/pre heating or in a mobile unit and the emissions are fully included in the LCA. The use of waste heat from other industrial processes (eg. Biodigesters, cement production) is permitted. (GL Ref. 1.1.4.) <i>No external energy sources required other than LPG gas for ignition.</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.05 Pyrolysis gases are combusted or recovered. Bio-oil and pyrolysis gases can be stored for later use as renewable energy or materials. (GL Ref. 1.1.5.) <i>Gases recovered and converted into heat.</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.06 The molar H/Corg ratio is less than 0.7. <i>The molar H/Corg ratio significantly below 0.7 according to EUROFINS analytical reference report AR-22-FR-043234-01 (=0.17) and AR-23-FR-053089-01 (=0.19).</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.07 The biochar produced meets any product quality requirements existing in the jurisdiction where biochar is used and for the specific applications considered (GL Ref 1.1.7). <i>The facility holds an EBC certificate for Agro status. It is therefore most suitable for soil amendment and improvement products for which it is used. It also complies with the Swedish Annex of the EBC standard which is the predominant market of biochar from Novo Carbo.</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.08 Evidence of safe handling and transport is provided and adequate for the production facility. (GL Ref. 1.1.8.) <i>Moisture b/ween 20 - 30% confirmed through moisture measurement of each individual big bag. Average moisture content = 26,74%</i>

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				5	LCA Checklist
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.01	<p>LCA complete and shows: carbon footprint of the biomass production and supply , emissions from the biochar production process , carbon footprint of the biochar end use - cradle to grave. (GL Ref. 1.1.3)</p> <p><i>The LCA study considers the product life cycle encompassing system boundaries A1-A4, B1 and infrastructure, as per Puro earth requirements. Following process emissions have been accounted for: Transport to the production site, the manufacturing of the biochar on site, transportation of the biochar, and use of the biochar. Respective emissions revised according to system boundaries. Infrastructure is accounted for based on previous Novocarbo LCA for Lippstadt. Harvesting of the wood and production of wood chips (part of A1) have not been accounted for under the following argument: 'As wood chips is a waste material, it is regarded as having zero upstream impact'. No evidence provided that wood chips is a waste material and that it has a net zero upstream impact. Chipping which is a standard process regardless the type of biomass (forest waste or processing waste) has not been considered.</i></p>
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.02	<p>The CO2 Removal Supplier provides a life cycle assessment (LCA) for biochar activity including disaggregated information on the emissions arising at different stages. The system boundary is set cradle-to-grave and includes emissions from production and supply of the biomass, from biomass conversion to biochar, and from biochar distribution and use. (GL Ref. 3.1)</p> <p><i>The LCA study considers the product life cycle encompassing system boundaries A1-A4, B1 and infrastructure, as per Puro earth requirements. Following process emissions have been accounted for: Transport to the production site, the manufacturing of the biochar on site, transportation of the biochar, and use of the biochar. Respective emissions revised according to system boundaries. Infrastructure is accounted for based on previous Novocarbo LCA for Lippstadt. Harvesting of the wood and production of wood chips (part of A1) have not been accounted for under the following argument: 'As wood chips is a waste material, it is regarded as having zero upstream impact'. No evidence provided that wood chips is a waste material and that it has a net zero upstream impact'. Chipping which is a standard process regardless the type of biomass (forest waste or processing waste) has not been considered.</i></p>

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				5 LCA Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>5.04 The default baseline emission scenario for the project activity feedstock is zero, which is a conservative assumption since it is not taking into account methane emissions derived from decay of manure or combustion of waste biomass. If a non-zero baseline presented, needs to be accepted by Puro.earth</p> <p><i>By capturing waste forest biomass of low economic value from sustainably managed forests and stabilizing the carbon through pyrolysis, Novo Carbo's biochar safely captures CO2 that would otherwise be released back into the atmosphere. The wood is classified as energy wood, unsuitable for the timber industry and so the alternative pathway for the feedstock would be decomposition in the forest or unabated combustion in biomass energy production.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>5.03 Life cycle assessment (LCA) follows ISO standard, WRI GHG protocol or similar method. (GL Ref. 3.2)</p> <p><i>The following standards apply: (1) ISO 14040:2006 (International Organization for Standardization [ISO], 2006b); (2) ISO 14044:2006 (International Organization for Standardization [ISO], 2006c); (3) Puro.earth biochar methodology version 3 (Puro.earth, 2024)</i></p>
				6 Production Facility Checklist (Desktop and Verbal Confirmation).

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 Not verified
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				6 Production Facility Checklist (Desktop and Verbal Confirmation).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.01 Evidence of Production Facility eligibility under the general rules of Puro Standard. (GL Ref. 1.2.1)</p> <p><i>The produced biochar is not used for energy purposes (§1.1.1). The feedstock is untreated wood chips from local forestry operations being transport distances very short. Feedstock suppliers are PEFC and FSC certified (§1.1.2). The facility holds an EBC certificate for use as soil improvement products (§1.1.7). All process emissions have been calculated in the LCA using the cradle-to-grave approach (§1.1.3). Fossil fuels are not used in the pyrolysis reactor. Pyrolysis gases are captured. The eFlox system transforms the pyrolysis gases into heat. A limited quantity of propane is used to initialise the eFlox after maintenance stops (§1.1.4 - §1.1.5). The exhaust emissions have been analysed and quantified. The PYREG technology used is EBC type-certified (§1.2.4). The produced biochar has a high, stable carbon content. The analysis performed for the EBC certification demonstrated a carbon content of 78.10 % in the dry state (§5.3.3). The produced biochar has a molar H/Corg ratio of 0.19, well below the 0.7 threshold (§1.1.6). Novo Carbo has implemented appropriate measures to ensure the safe storage and transport of the biochar. They provide a material safety data sheet, the biochar is moistened to average 25% prior to storage, and the output is covered during transport (§1.1.8). The company has ready access to feedstock and does not store wood chips on site for more than 30 days. Therefore, in accordance with the EBC guideline, no stockpile emissions are calculated. The potential for fugitive release of syngas from pyrolysis is considered negligible.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.02 The Production Facility demonstrate Environmental and Social Safeguards. (GL Ref. 1.2.2.)</p> <p><i>No environmentally and socially harmful effect apparent. The production facility is known and has been visited several times.</i></p>

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				6 Production Facility Checklist (Desktop and Verbal Confirmation).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.03 CO2 Removal Supplier shall be able to demonstrate additionality, meaning that the project must convincingly demonstrate that the CO2 removals are a result of carbon finance. Even with substantial non-carbon finance support, projects can be additional if investment is required, risk is present, and/or human capital must be developed. To demonstrate additionality, CO2 removal Supplier must provide full project financials and counterfactual analysis based on Baselines that shall be project-specific, conservative and periodically updated. Suppliers must also show that the project is not required by existing laws, regulations, or other binding obligations. (GL Ref. 1.2.3)</p> <p><i>An additionality questionnaire submitted by Puro has been filled (see attached). It demonstrates that CO2 removals are a result of carbon finance.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.04 The Production Facility's documentation system is accurate and reliable (GL Ref. 1.2.4)</p> <p><i>Weight taken and moisture measured for each big bag. The average moisture for all big bags produced between 11.06.23 - 28.03.24 is 26,74%; however, the moisture taken in the LCA calculation for net embodied biochar CO2 is 23,2%, corresponding to the analytically obtained moisture level of EBC Analysis-09-2022 AR-22-FR-043234-01, which is the reference analysis for ba-de-30-1 that represents approx. one-third of the production under validation. To prevent overstatement of CORCs, in line with the principle of conservative accounting reflected throughout Puro's methodologies, it was deemed appropriate to base dry matter calculations on the empirical site-level average moisture instead of analytical moisture results.</i></p>

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 Not relevant

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				6 Production Facility Checklist (Desktop and Verbal Confirmation).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.05 The quantity of the biochar produced and sold is quantified and documented in a reliable manner (GL Ref. 1.2.4)</p> <p><i>Weight taken and moisture measured for each big bag. The average moisture for all big bags produced between 11.06.23 - 28.03.24 is 26,74%; however, the moisture taken in the LCA calculation for net embodied biochar CO2 is 23,2%, corresponding to the analytically obtained moisture level of EBC Analysis-09-2022 AR-22-FR-043234-01, which is the reference analysis for ba-de-30-1- that represents app. one-third of the production under validation. Please note that by applying the analytical moisture content compared to the empirical one the dry matter weight of biochar increases, so does CO2e. To prevent overstatement of CORCs, in line with the principle of conservative accounting reflected throughout Puro's methodologies, it was deemed appropriate to base dry matter calculations on the empirical site-level average moisture instead of analytical moisture results.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.06 Relevant meters are in place and they are calibrated (GL Ref. 1.2.4)</p> <p><i>The bags are weighed after production. Weighing scale is regularly calibrated as per regulations. Moisture meter is technically maintained</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.07 The emissions from the cultivating, harvesting and transporting of the biomass are estimated and calculated in a reliable manner (GL Ref 1.2.4)</p> <p><i>The wood chips are transported by lorry from the forest harvesting sites to the production site. The wet mass-weighted average distance travelled from the suppliers is 45 km. Emissions from transport data are from the Ecoinvent 3.9.1 lorry transport Euro VI dataset.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>6.08 The energy use of the Production Facility can be quantified and the emissions from the process calculated (GL Ref. 1.2.4)</p> <p><i>Novo Carbo purchases renewable electricity. So the electricity emissions have been calculated using the electricity consumption and the renewable electricity mix based on the tariff from the electricity supplier and the renewable mix in Germany.</i></p>

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				6	Production Facility Checklist (Desktop and Verbal Confirmation).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.09	<p>The auditor goes through the Quantification of CO2 Removal requirements with the CO2 Removal Supplier, so that the Supplier is able to calculate the CO2 Removal independently in its Output Report</p> <p><i>Together with the LCA provider.</i></p>
				7	Calculation Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.01	<p>Q_{biochar} = Quantity of biochar produced and sold to end user. (dry char) (GL Ref. 4.2.)</p> <p><i>Weight taken and moisture measured for each big bag. The average moisture for all big bags produced between 11.06.23 - 28.03.24 is 26,74%; however, the moisture taken in the LCA calculation for net embodied biochar CO2 is 23,2%, corresponding to the analytically obtained moisture level of EBC Analysis-09-2022 AR-22-FR-043234-01, which is the reference analysis for ba-de-30-1-4 that represents app. one-third of the production under validation. Please note that by applying the analytical moisture content compared to the empirical one the dry matter weight of biochar increases, so does CO2e. To prevent overstatement of CORCs, in line with the principle of conservative accounting reflected throughout Puro's methodologies, it was deemed appropriate to base dry matter calculations on the empirical site-level average moisture instead of analytical moisture results.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.02	<p>F_{pTHTs} = c + m x H/Corg (GL Ref. 4.2.)</p> <p><i>Buffer for degradation. Provided in the Gross embodied CO2 calculator at given soil temperature and selected time horizon (attached). Permanence factor stands at 99,10%.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.03	<p>C Biochar = carbon content of biochar (GL Ref. 4.2.)</p> <p><i>The produced biochar has a high, stable carbon content. The analysis performed for the EBC certification 10-2023 AR-23-FR-053089-01 corresponding to batch ba-de-30-1-5 demonstrated a carbon content of 78.10 % in the dry state</i></p>

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				7	Calculation Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.04	<p>Estored = biochar carbon storage = Qbiochar x Cbiocharorg x FpTHTs x 44/12 (GL Ref. 4.2.)</p> <p><i>The net carbon removal varies between 2.286 and 2.456 tonnes CO2e/tonne of dry biochar. The range is attributable to the varying distance to the end consumer.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.05	<p>Ebiomass = LCA emissions of production and supply of biomass (GL Ref. 4.3.)</p> <p><i>According to feedstock consumption and biochar production during the study period, 3.7 tonnes of dry wood chips were required to produce 1 tonne of dry biochar. The CO2e emissions linked to the feedstock needed to produce each tonne of biochar is 118 kg CO2e per declared unit of output. Emissions are comparatively low because harvesting of the wood and production of wood chips (part of A1) have not been accounted for under the following argument: 'As wood chips is a waste material, it is regarded as having zero upstream impact'.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.06	<p>Eproduction = LCA emissions from biochar manufacturing (GL Ref. 4.4)</p> <p><i>Emissions from the production process of the biochar are limited to electricity and propane used to prime the eFlox after production stops. Moreover, allocated emissions arise from the machinery and from direct emissions of methane and nitrous oxide. In total, emissions of greenhouse gases related to the manufacturing phase of biochar amount to 200 kg CO2e per tonne of dry biochar. Electricity consumption: Novo Carbo purchases renewable electricity. So the electricity emissions have been calculate using the electricity consumption and the renewable electricity mix based on the tariff from the electricity supplier and the renewable mix in Germany. CO2e emissions from electricity amount to 126 kg CO2e per declared unit of output, considering electricity generation life cycle emissions. The CO2e emissions are 55 kg CO2e per declared unit of output.</i></p>

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				7	Calculation Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.07	<p>Euse = LCA emissions of the use of biochar, including distribution up to the point of final use (GL Ref 4.5)</p> <p><i>Greenhouse gases emissions from biochar transport have been calculated using the Ecoinvent 3.9 lorry Euro VI transport dataset. Total biochar transport emissions vary between 147 to 300 kg CO2e per tonne of dry biochar. For biochar application harrowing was assumed based on Agribalyse 3 dataset and under the assumption that one tonne dry biochar were applied on 1 ha. Accordingly, the biochar application emissions result in 29 kg CO2e per tonne of dry biochar.</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.08	<p>CORCs = Estored - Ebiomass - Eproduction - Euse</p> <p><i>414 CORC verified for 176,87 tonnes dry matter shipped and accounted for within the period of validation (11.06.23 - 01.04.24) after deduction of emissions from feedstock transport, manufacturing, biochar transport to application sites, processing and application from the Estored value (vs. 435 claimed CORCs for 185 tonnes dry matter shipped).</i></p> <p><i>CORCs:414</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.09	<p>Quantity of CORCs (in evidence).</p> <p><i>414 CORC verified for 176,87 tonnes dry matter shipped and accounted for within the period of validation (11.06.23 - 01.04.24) after deduction of emissions from feedstock transport, manufacturing, biochar transport to application sites, processing and application from the Estored value (vs. 435 claimed CORCs for 185 tonnes dry matter shipped).</i></p> <p><i>CORCs: 414</i></p>

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				7	Calculation Checklist
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.10	<p>Confirm consistency.</p> <p><i>Following major inconsistency has been solved: The artificial increase of the biogenic CO2 from Novo Carbo's production through factoring of the analytical moisture content of 23.2% was reversed by building on the empirical onsite average moisture readings of 26,72%. Following inconsistencies remain: (1) No evidence provided that wood chips is a processing waste material and that it has a net zero upstream impact (please note that forest waste has a net upstream impact). Harvesting of the wood and production of wood chips have not been accounted for under the following argument: 'As wood chips is a waste material, it is regarded as having zero upstream impact'; (2) Small quantities are sold as Feed quality although the biochar is certified according to EBC Agro.</i></p>
				9	Overall conclusion
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9.01	<p>Overall conclusion:</p> <p><i>Following the lifting of the major inconsistency (refer to 7.10), the LC calculation 10.06.23 - 01.04.24 together with the validation can provide a much more credible and faithful account of verified and reported output volumes and emissions, and thus of declared carbon dioxide removals from sales which have occurred in the same period, as stated in the Output statement.</i></p>

Auditor’s evaluation and recommendation

Non-compliance	Corrective action	Deadline
Puro.earth - Biochar Methodology		
<p>5.01 Harvesting of the wood and production of wood chips (part of A1) have not been accounted for under the following argument: 'As wood chips is a waste material, it is regarded as having zero upstream impact'. No evidence provided that wood chips is a waste material and that it has a net zero upstream impact (compared to processing waste forest waste has a net upstream impact). Please take note that chipping which is a standard process regardless the type of biomass (forest waste or processing waste) has not been considered.</p>		
<p>5.02 Harvesting of the wood and production of wood chips (part of A1) have not been accounted for under the following argument: 'As wood chips is a waste material, it is regarded as having zero upstream impact'. No evidence provided that wood chips is a waste material and that it has a net zero upstream impact (compared to processing waste forest waste has a net upstream impact). Please take note that chipping which is a standard process regardless the type of biomass (forest waste or processing waste) has not been considered.</p>		

The Right to be Heard

The undersigned has reviewed the outcome of the audit documented in this report and confirms the completeness and accuracy of the information provided in the audit and the content of this report.

He/ she has taken note of the non-conformities, measures, deadlines and sanctions described in this report.

The undersigned has the option of submitting a counter-notification in writing to bio.inspecta AG within three working days of receipt of this report. If no reply is received within this period, the contents of this report shall be deemed to be acknowledged.

Frick, 07.05.2025

Dörth,

bio.inspecta AG / q.inspecta GmbH
International Department

Novocarbo GmbH



.....

Philipp Seitz

name, first name.....

Auditor

function.....