

PURO.EARTH

OUTPUT AUDIT REPORT


KEY PROJECT INFORMATION		
REPORT ID	PE.VER.26.011(1)	
REPORT TITLE	Namibia Sahvanna Restoration Biochar Project with Planboo Output Audit Report	
REPORT DATE	20/03/2026	
VERSION NO.	1.0	
CO ₂ REMOVAL SUPPLIER	Planboo Eco AB	
PRODUCTION FACILITY NAME	Farm Gai Kaisa 159	
PRODUCTION FACILITY ADDRESSES	D2512, Grootfontein District, Namibia	
PRODUCTION FACILITY ID	226049	
PRODUCTION FACILITY COORDINATES	19° 54'01.1"S 17° 50'00.3"E	
REMOVAL PERIOD	04/11/2025 to 12/02/2026	
CREDITING PERIOD	30/01/2024 to 29/01/2029	
CO ₂ SINK SECTOR	Biochar	
APPLIED METHODOLOGY	Biochar Methodology Edition 2022, v3.0	
PURO.EARTH STANDARD VERSION	Puro Standard General Rules Version 4.1 & 3.1	
NET VOLUME OF CO ₂ REMOVAL	1395.23 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 & Methodology Expert & Verifier	Saranya Balu
	Technical Reviewer & TA Expert to TR (Methodology Expert)	Vardhan Kaushik

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1. INTRODUCTION

Earthood Services Limited (here in referred to as Earthood) was contracted by Puro. earth to undertake an output facility audit for the project facility “Farm Gai Kaisa 159” to verify the CO₂ removal claims for the period spanning from 04/11/2025 to 12/02/2026/1/. This report summarizes the results and conclusions of the output audit performed as a formal part of the Puro. Puro Earth certification process as defined in Puro Standard General Rules version 3.1 and version 4.1/5/. Earthood declares that “we are an impartial auditor, free from any conflicts of interest, capable, and qualified to complete this audit according to Puro Standard General Rules/5/ and related Validation and Verification Body Requirements version 1.2”/6/.

The Planboo Namibia biochar project is a collaborative initiative between Planboo Eco AB and Carbon Capital. Located in the Grootfontein District of central-northern Namibia, the biochar production facility utilizes biomass from Namibian encroacher species, which are invasive and provide a sustainable source of feedstock for the project /14/.The incoming biomass enters the facility through a weighbridge, where the quantity of feedstock is measured and verified against the invoices issued by the biomass suppliers/23/. The facility employs pyrolysis technology and consists of three charcoal retort kilns operating continuously, with a production capacity of approximately 20 tons of charcoal per day which was verified through the production logs/13/.

The charcoal produced by the facility is screened and graded into restaurant grade, BBQ grade, and biochar fines, with the fines constituting approximately 30% of the total monthly production, amounting to an estimated 180 tonnes per month /13/. The biochar fines generated at the facility are applied at Farm Gaisa, as verified through supporting documentation such as weigh slips and application videos/8/. The project employs a monitoring system whereby each vehicle leaving the facility is tracked, including details on logistics, quantity of biochar transported, and the specific area of application, with all records time-stamped, centrally managed, and retrievable by the carbon removal supplier. In the regional context, Namibia is a leading charcoal producer, where it is common practice for charcoal fines to be briquetted and burned or discarded in the open, leading to environmental concerns; however, under this CDR project, these fines are classified as biochar—are applied to agricultural land, thereby enabling carbon sequestration and the generation of carbon removal credits.

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 CO₂ removals achieved during the period from 04/11/2025 to 12/02/2026. The assessment verifies

compliance of all project documentation and supporting materials with the rules and requirements of the Puro Standard General Rules /5/. In particular,

- Project conformance to the applied biochar methodology Edition 2022 v3.0/4/.
- Life Cycle Assessment (LCA) Report/2/ and CORC calculation/1/
- Uncertainty and Reversal risk estimation
- Monitoring and Reporting Plan
- Sampling Protocol
- Weigh-slips of incoming Biomass feedstock and Biochar
- Licenses and permits for Harvesting
- Project Description

As directed by Puro.earth, the existing projects need to start following the new versions of the Puro Standard General Rules from the renewal of crediting period i.e. next production facility audit (every 5 years), unless the facility opt to do so earlier/5/. The current project got registered in compliance with the Puro Standard General Rules version 3.1/5/ and is under output audit for the fifth monitoring period (04/11/2025 to 12/02/2026) of the first crediting period (30/01/2024 – 29/01/2029)/19/. Therefore, the ongoing CORC issuance has been granted to Farm Gai Kaisa 159 as per the Puro Standard General Rules version 3.1 and 4.1/5/.

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, Methodology Expert and Verifier	Saranya Balu	Y	Y	Y	Y	-
Technical Reviewer and TA Expert to TR (Methodology Expert)	Vardhan Kaushik	-	-	-	-	Y

2 AUDIT PROCESS

A planned series of audit activities were conducted during the remote site audit/12/ to independently verify facility operations, production, and output data, and CORC Claims. The remote site audit was conducted following the specifications of Puro Standard General Rules Version 4.1& 3.1/5/, the Puro Biochar Methodology Edition 2022 version 3/4/. 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 ownership details, roles and responsibilities of the removal suppliers.
2. **System Inputs and Outputs Review:**
 - a. Examined the inputs (biomass feedstock)/23/ and outputs (biochar fines) of the production system/8/.
 - b. Verified the accuracy and consistency of input and output data.
 - c. Reviewed the process-flow from incoming biomass feedstock to the end -product- biochar.

3. Records Examination:

- a. Inspected records related to the receipt of feedstock, including delivery notes and inventory logs/15/.
- b. Reviewed production logs detailing the daily operation of the kilns and production outputs.
- c. Assessed the utilization and maintenance records of the equipment used in production.

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.
- c. Assessed the Biochar sampling Protocol for the collection, sampling and handling of biochar/20/.

5. Equipment and Calibration Review:

- a. Checked the calibration records/11/ for all measurement instruments and equipment used in the production process.
- b. Ensured that all equipment was properly maintained and functioning correctly.

6. Safety and Social Security Arrangements:

- a. Assessed the safety measures in place at the production facility, including worker safety protocols and emergency procedures.
- b. Reviewed social security arrangements for employees to ensure compliance with local regulations and standards.
- c. Assessed the Grievance and Feedback mechanisms in place for the stakeholders.

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 CO₂ 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 plant, validating 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.	Lindeque	Colin	MD- Carbon Capital Pvt. Ltd.	13/03/2026	Saranya Balu
2.	Hernandez Folguera	Marc	COO & Co-Founder - Planboo		
4.	Du Plesis	Adie	Decarbonization manager		
5	De Koning	Alex	Stakeholder - Biomass Feedstock Supplier		

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 mechanism: (i) direct communication with the Decarbonization manager – Adie Du Plesis

2. *How long have you been in a partnership with the carbon removal supplier?*

The stakeholder stated that they have been in partnership with the facility for more than 2.5 years and confirmed that the weight of the biomass feedstock entering the facility is cross verified with the weight of the feedstock dispatched from their site location.

3. *How has your experience partnered with the facility?*

The suppliers of the biomass feedstock expressed continued interest in supplying the feedstock to the facility. He also indicated that there were no complaints or negative feedback raised with the Planboo team. As the current processes are considered efficient.

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 3/4/.

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 04 CLs and 00 CAR 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	Farm Gai Kaisa 159 GSRN: 643002406801000992
Facility unique Identity	559332-1291
Facility ID	226049
CO ₂ Removal Supplier registering the production facility	86XEBDA43Z- Planboo Eco AB
Location	D2512, Grootfontein District, Namibia
Removal period	04/11/2025 - 12/02/2026
Crediting period	30/01/2024 - 29/01/2029
Verified CORC Factor	2.101 CORCs per ton biochar
Verified CORCs for the reporting period from 04/11/2025 to 12/02/2026	1395.23 ton CO ₂ eq CORCS

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 CO₂ REMOVAL

INPUT	VERIFIED RATE	UNIT	NOTES (Specifications, source, etc)
Biomass supply inputs (collection, handling, transportation emissions), (E_{biomass})	54.78	tonne CO ₂ -eq	<p>Emissions are from transport of biomass from source to kiln site. Verified average transport distance is within 35 km as verified through the supplier agreements and cross-checking the locations between the biomass feedstock sites and the facility/15/.</p> <p>Growth and harvesting emission are considered 0 t CO₂ as the biomass is an invasive species and is harvested by hand, as verified from the LCA report. The assessment team confirms, through the review of weigh slips generated for incoming biomass, that the biomass has been appropriately weighed and documented using a weighbridge at the facility entrance. The weigh slips are also shared with suppliers and were verified against invoices for the current monitoring period/23/. This was further cross-checked during discussions with a biomass supplier during the remote audit/12/. Based on the review of supporting documentation and stakeholder interaction, it is verified that the biomass sourcing activities have been appropriately implemented and documented.</p> <p>Since, there were no significant changes in the biomass source and harvesting procedures from MP4, the factor for E_{biomass} obtained through LCA analyses was same as that of MP4/2/3/. Based on these verified inputs and assumptions, the total</p>

			emissions associated with biomass processing for the reporting period amount to 54.78 tCO₂e . The assessment team confirms that the data sources and parameters used for this calculation, including the inclusion of transportation emissions, are appropriate and acceptable. assessment team confirms that the calculation of E _{biomass} has been performed appropriately in the LCA analysis sheet/2/ and the CORC report summary.
Production and operation emissions output (E _{production})	72.64	tonne CO ₂ -eq	<p>Production emissions include all the material and energy inputs (electricity, heat, water, packaging, other chemical), as well as infrastructure related emissions. This was verified through the LCA analysis sheet/2/.</p> <p>During the remote site audit/12/, it was observed that the cooling boxes are used for biochar cooling thus, the production water usage negligible. Calculations are based on the flue gas emissions analysis conducted by Ithaka Institute in 2023/17/.</p> <p>In current output audit, the production facility has installed Photovoltaic system replacing diesel generator for in house electricity consumption confirmed during remote site audit/12/, which significantly reduced the emissions from production facility as calculated in LCA analysis sheet/2/ and reported in CORC Report Summary sheet/1/. Based on these verified inputs, the total emissions from the biochar production stage for the reporting period were calculated as 72.64 tCO₂e. The assessment team confirms that the emissions in the production process have been applied appropriately and the the calculation of E_{production} has been performed appropriately in the LCA analysis sheet/2/ and reflected in the CORC report summary/1/.</p>
Product distribution emissions output (E _{use})	2.66	tonne CO ₂ -eq	Biochar deliveries to end use include transport emissions as well as emissions from soil incorporation. The activity data is recorded daily based on the vehicles used and has been verified through the biochar tracking system and fuel logs /7/.The biochar tracking system and fuel logs were cross-verified using time-stamped fuel log records, which provide details such

			<p>as the type of vehicle, odometer readings, fuel meter readings, and a unique designated ID corresponding to each biochar application carried out using the vehicle/25/. The produced biochar is applied to agricultural soils and incorporated into the soil matrix, as confirmed during the remote site audit /12/ and through the Statement of End Use – Biochar – RCP /18/. This practice has led to a significant reduction in diesel consumption for biochar application, resulting in lower Euse emissions, as calculated in the LCA analysis sheet /2/ and reported in the CORC Report summary sheet /1/. The biochar fines output leaving the facility are weighed using a weighbridge and subsequently tracked through a monitoring system, wherein geotagged photographs of the transporting vehicle, vehicle details, and the biochar application area at Farm Gaisa are documented, as verified through the demonstration of the monitoring application during the remote audit /12/. Based on these verified inputs, the total emissions from the biochar usage stage for the reporting period were calculated as 2.66 tCO₂e. The assessment team confirms that the emissions in the production process have been applied appropriately and the the calculation of Eproduction has been performed appropriately in the CORC report summary/1/.</p>
Estored	-1525.31	tonne CO ₂ -eq	<p>The project produced and applied a total of 663.99 metric tons of biochar as verified through the production records. Laboratory analysis determined that the organic carbon content of the biochar was 81.8% with a hydrogen content of 2.25/10/. The Estored is -1525.31 tCO₂e. The assessment team verified the calculations in the LCA analysis sheet/2/and the CORC report summary/1/ and were found acceptable.</p>
Biochar used for which CORCs are claimed	663.99	Dry metric tonnes	<p>The geolocation of the farms is recorded in the database, along with images. Also, during the remote site audit it was verified that biochar was applied on the facilities own farm during the current removal period/12/24/ The moisture content</p>

			of wet biochar was measured using a moisture meter, as verified during the remote audit /12/, and the device was found to be calibrated /11/.The assessment team confirms that the biochar for which the CORCs are applied was cross-verified through the weigh-slips /8/. The application of biochar was also assessed during on site audit/12/.
CORCs issued	1395.23	-	The value is correctly calculated based on the total production of biochar during the reporting period, and LCA analysis report/2/ and the CORC report summary /1/.

Formula CORCS = $E_{\text{stored}} - E_{\text{biomass}} - E_{\text{production}} - E_{\text{use}}$		
E_{biomass}	54.78/663.99	0.08 tonne CO ₂ -eq/tonne biochar
$E_{\text{production}}$	72.64/663.99	0.11 tonne CO ₂ -eq/tonne biochar
E_{use}	2.66/663.99	0.004 tonne CO ₂ -eq/tonne biochar
E_{stored}	-1525.31/663.99	-2.30 tonne CO ₂ -eq/tonne biochar
CORC Factor	1395.23/663.99	2.101 CORCs/tonne biochar
H:C ratio	0.328	-

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 "Farm Gai Kaisa 159" meets the requirements outlined in the Puro Standard General Rules Version 4.1 & 3.1/5/. We confirm that the Puro Biochar Methodology Edition 2022 version 3/4/ has been correctly applied for output and CO₂ 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 fifth reporting period from 04/11/2025 to 12/02/2026, amount to 1395.23 CORCs.



Therefore, Earthood Services Limited confirms the production facility's capability to effectively remove CO₂ and requests the issuance of CORCs for the fifth 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 - Biochar - 20260215	Dated 15/02/2026	Planboo
2	LCA Reporting Sheet MP 5 'LCA Result reporting _ 2026-02-12'	Dated 12/02/2026	Planboo
3	LCA Reporting Sheet MP 4: 'LCA Result reporting _ 2025-11-03'	Dated 03/11/2025	Planboo
4	Applied Methodology – Biochar Methodology 2022 Edition	Version 3	Puro.earth
5	Puro Standard General Rules a) Version 3.1 b) Version 4.1	Date:-June 2023 Date:-Jan 2025	Puro.earth
6	Validation & Verification Requirements	Version 1.2	Puro.earth
7	Biochar and Fuel Tracking sheet	-	Planboo

8	Records of Biochar Used - Weigh Slips - Application Pictures of biochar	19/01/2026 to 12/02/2026	Planboo																				
9	Planboo_MRV_Farm_Gai_Kaisa manual	-	Planboo																				
10	Biochar Analysis Reports - '20251017_Carbon Capital - Ruhr lab analysis' - '20251017_Carbon Capital - Ruhr lab analysis + PAH' - 'Planboo_Carbon Capital_Biochar Environmental Quality Analysis_251024'	-dated 17/10/2025 -dated 29/10/2025 -dated 01/10/2025	Planboo																				
11	Calibration Certificates <table border="1" data-bbox="311 840 813 1680"> <thead> <tr> <th>Device</th> <th>Model</th> <th>Serial No</th> <th>Validity</th> <th>Frequency of Calibration</th> </tr> </thead> <tbody> <tr> <td>Weighbridge</td> <td>Massmatic</td> <td>94035013</td> <td>01/11/2025 - 31/10/2026</td> <td>Every two years</td> </tr> <tr> <td>Moisture meter</td> <td>RADWAG</td> <td>839683</td> <td>31/10/2025 - 31/10/2026</td> <td>Every 12 months</td> </tr> <tr> <td>Flow meter</td> <td>Piusi</td> <td>S/N/N/B</td> <td>01/11/2025 - 31/10/2026</td> <td>Every 12 months</td> </tr> </tbody> </table>	Device	Model	Serial No	Validity	Frequency of Calibration	Weighbridge	Massmatic	94035013	01/11/2025 - 31/10/2026	Every two years	Moisture meter	RADWAG	839683	31/10/2025 - 31/10/2026	Every 12 months	Flow meter	Piusi	S/N/N/B	01/11/2025 - 31/10/2026	Every 12 months	-dated 01/11/2025 -dated 31/10/2025 -dated 01/11/2025	Planboo
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Flow meter	Piusi	S/N/N/B	01/11/2025 - 31/10/2026	Every 12 months																			
12	Remote Site Audit Records	Dated 13/03/2026	-																				
13	Biochar Production Records	04/11/2025 to 12/02/2026	Planboo																				
14	FSC Confirmation Certificate for harvesting and Marketing of biomass	Dated	Planboo																				

		- 04/08/2025 Valid from 04/08/2025 - 03/08/2030	
15	Wood Supply Invoices & Supplier Agreements	Dated 04/11/2025 - 12/02/2026	Planboo
16	Environmental Clearance Certificate	Dated 07/02/2025 Valid from 07/02/2025 - 07/02/2028	Ministry of Environment, Forest and Tourism, Republic of Namibia
17	Planboo - Flue Gas Emission report by Ithaka Institute	Dated 21/05/2023	Planboo
18	Statement of End Use - Biochar - RCP	Dated 02/02/2024	Planboo
19	Project details on Puro Earth Registry https://registry.puro.earth/projects/226049	-	Puro.Earth
20	Protocol for Biochar Sampling Farm Gai Kaisa	Dated 23/01/2024	Planboo
21	Forest Stewardship Council (FSC) Chain of Custody Certification for Retort Charcoal Producers (Pty) Ltd from Soil Association and South African Bureau of Standards (SABS)	Dated 04/12/2025	Soil Association and the South African Bureau of Standards(SABS)
22	Forest Stewardship Council (FSC) Chain of Custody Certification for Retort Charcoal Producers (Pty) Ltd from CMO Namibia (PtY) Ltd	Dated 26/09/2024	CMO Namibia (Pty) Ltd
23	Weigh-slips of incoming biomass feedstock	Dated 04/11/2025 - 12/02/2026	Planboo
24	Demonstration of the dMRV application	Dated 13/03/2026	Planboo
25	Time-stamped fuel logs	Dated	Planboo

		19/01/2026 to 12/02/2026	
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APPENDIX 3: AUDIT FINDINGS

Table 1. FAR from previous verification

FAR ID	NA	Section no.	NA	Date : DD/MM/YYYY
Description of FAR				
NA				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

Table 2. CL from this verification

CL ID	01	Section no.	6	Date : 12/03/2026
Description of CL				
<p>Clarification on Ruhr Elemental Analysis Report & Sampling Protocol:</p> <p>1.As per the Ruhr Report (Test Report No. AR-25-FR-0652377-XX), the reported concentration of the sum of 16 EPA PAHs exceeds the WBC threshold of 6 mg/kg when considering the analytical accuracy of $\pm 40\%$, corresponding to ± 2.4 mg/kg (wf) at this limit. PP shall clarify how the analytical uncertainty has been considered in assessing compliance with the applicable PAH threshold and justify whether the reported value is deemed compliant with the WBC requirement.</p> <p>2. The test was conducted in October 2025, whereas the current monitoring period is from 4 November 2025 to 12 February 2026. PP shall clarify how the elemental analysis report of biochar is considered applicable for this monitoring period.</p> <p>3.The carbon removal supplier shall clarify the frequency at which biochar samples are sent to the laboratory for analysis and provide supporting documentation, such as the SOP for the sampling and testing protocol followed at the facility.</p>				
Project participant response				Date : 16/03/2026
<p>1. Under the WBC guidelines, compliance is determined based on the reported value (the best estimate) rather than the upper bound of the confidence interval. A product is deemed compliant if the mean analytical result is below the limit, as the uncertainty is a reflection of the method's precision, not an indication of a failure.</p> <p>2 & 3. As per our Protocol for Biochar Sampling at Farm Gai Kaisa 159 (see attached in the email); the laboratory analysis is conducted once a year (October to September the following year). For the avoidance of any doubt; this means that (at least once) every 12 months a laboratory analysis is done to measure the necessary components such as Hydrogen, Total Carbon, Organic Carbon, H/C ratio, etc....The test is set up to look forward; the latest test (done in October 2025) is used for</p>				

the monitoring period between October 2025 and September 2026. This has been the protocol since the beginning of the project and over the last 4 previous audits.

Documentation provided by project participant

VVB assessment

Date: 18/03/2026

1. In accordance with the WBC guidelines, compliance is assessed based on analytical results obtained from accredited laboratory testing against defined threshold limits for relevant parameters (e.g., heavy metals, PAHs). The assessment team verifies that the guidelines rely on the reported analytical value (i.e., the best estimate or mean result) for compliance evaluation, as these values represent the measured concentration of the parameter in the sample.

The associated analytical uncertainty reflects the precision and repeatability of the testing method and is not intended to be used as a criterion for compliance determination. Accordingly, a product is considered compliant where the reported mean analytical result is within the specified limits.

2. The assessment team confirms, through the review of the sampling protocol, that biochar sampling and analysis are required to be conducted on an annual basis (i.e., once every 12 months).

Accordingly, the latest elemental analysis report of biochar, issued by Eurofins in October 2025, is considered valid for a period of 12 months, i.e., from October 2025 to September 2026.

As the current monitoring period (04 November 2025 to 12 February 2026) falls within this validity period, the use of the October 2025 biochar analysis report is deemed applicable and in compliance with the sampling protocol.

3. The assessment team confirms, through the review of the Biochar sampling protocol, that biochar sampling and analysis is conducted on an annual basis (i.e., once every 12 months).

The assessment team confirms that the submitted Sampling Protocol SOP defines the sampling frequency, handling, and testing procedures, and considers the approach adequately documented and compliant.

.#closed

CL ID	02	Section no.	6	Date : 12/03/2026
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Description of CL

Clarification on Forest Stewardship Council (FSC) Certificate

The FSC document (FSC Public Search CMO NA SGCG-COC-011733 dated 20 Apr 2022) has an expiry date of 24/09/2024, while the current monitoring period is from 04 November 2025 to 12 February 2026. PP shall provide evidence of the carbon removal supplier's valid FSC certification applicable to the current monitoring period.

Project participant response

Date : 16/03/2026

See attached FSC certificate of re-registration from the project which extends the validity from August 2025 to August 2030. Considering the monitoring Period is from Nov 2025 to Feb 2026 that verifies the validity.

Additionally see confirmation letter from CMO - our previous FSC COC group scheme manager - confirming our inclusion on their COC group scheme (SA-COC-015006), valid until 25 Sep 2029.

Screen shot of the FSC website - noting the CMO COC is valid until 25 Sep 2029 - link here; <https://search.fsc.org/en/certificate/a02f300000k3u1eAAA/>

Confirmation letter from SABS - our new FSC COC certifying body - confirming the date of validity for the new COC certificate.

The reason for the change is that we became too large in terms of employees to remain on CMO's group scheme certificate, so we had to migrate onto our own certificate.

Documentation provided by project participant

VVB assessment

Date: 18/03/2026

The assessment team verified the updated Forest Stewardship Council (FSC) certificate issued to Retort Charcoal Producers (Pty) Ltd on 25/08/2025, with validity from 04/08/2025 to 03/08/2030. Supporting documentation, including confirmation letters from the Soil Association and the South African Bureau of Standards (SABS), was also reviewed to substantiate its validity.

As the monitoring period (04/11/2025 to 12/02/2026) falls within this validity period, the FSC certificate is considered applicable.

#closed

CL ID	03	Section no.	6	Date :	16/03/2026
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Description of CL

While the legality of biomass can be verified through the permits, licenses, and agreements provided, reliance on these documents alone does not provide adequate evidence of the biomass sourcing activities. Therefore, the PP shall also provide additional supporting documentation to enable the assessment of the biomass sourcing activities carried out during the current monitoring period.

Project participant response

Date : 16/03/2026

On site biomass weigh slips are measured by the site's weight bridge upon arrival of biomass. This same weight slips are shared with the biomass supplier to be used for invoicing purposes. There is one for each truck that arrives to site with biomass.

Sample invoices from the assessment period, with corresponding weigh slips - which are noted in the invoices – are sent to VVB.

Documentation provided by project participant

VVB assessment

Date: 18/03/2026

The assessment team confirms, through the review of weigh slips generated for incoming biomass, that the biomass has been appropriately weighed and documented using a weighbridge at the facility entrance. The weigh slips are also shared with suppliers and were verified against invoices for the current monitoring period. This was further cross-checked during discussions with a biomass supplier, Mr. Alex De Koning, during the remote audit.

Based on the review of supporting documentation and stakeholder interaction, it is verified that the biomass sourcing activities have been appropriately implemented and documented. defined and done appropriately as per the requirements of the applied methodology.

#closed

CL ID	04	Section no.	-	Date :	18/03/2026
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Description of CL

Biochar used for which CORCs are claimed

PP shall clarify the discrepancies observed between the weigh slip readings and the values reported in the CORC summary sheet (“Biochar batch records”, Column L), such as for weigh slips 1953 and 1954.

Project participant response | **Date :** 18/03/2026

There was an error on the bringing across of the documentation. The total amount does not vary but the moisture & wet biochar weight had a slight mistake. See attached the amendment version (CORC Report Summary - Biochar - 20260215 (v2)).

Documentation provided by project participant

VVB assessment | **Date:** 19/03/2026

The assessment team has confirmed, based on the updated CORC report summary provided by the carbon removal supplier, that the weigh slips numbered 1953 and 1954 are now consistent.

#closed

Table 3.CAR from this verification

CL ID	NA	Section no.	-	Date : DD/MM/YYYY
Description of CL				
NA				
Project participant response				Date : DD/MM/YYYY
NA				
Documentation provided by project participant				
NA				
VVB assessment				Date: DD/MM/YYYY
NA				

Table 1. FAR from this verification

FAR ID	NA	Section No.	NA	Date : DD/MM/YYYY
Description of FAR				
NA				
Project participant response				Date : DD/MM/YYYY
Documentation provided by project participant				
VVB assessment				Date: DD/MM/YYYY

APPENDIX 4: AUDIT 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	Vardhan Kaushik		
Education	Master of Chemical Engineering B.Tech. in Chemical Engineering		
Experience	3+ years		
Field	Climate Change		
Approved Roles			
Team Leader	Yes		
Validator	Yes		
Verifier	Yes		
Methodology Expert	No		
Local expert	Yes (India)		
Financial Expert	No		
Technical Reviewer	Yes		
TA Expert (X.X)	Yes (TA 1.1, TA 1.2, TA 3.1, TA 4.1, TA 5.1, TA 6.1, TA 7.1 & TA 13.1)		
Reviewed by	Shifali Guleria (Quality Manager)	Date	27/02/2026
Approved by	Deepika Mahala (Technical Manager)	Date	27/02/2026