Final Audit Report

Audited Body	
Puro.earth Project Proponent	Exomad SRL
Name of Contact for Puro.earth Project Proponent	Marcelo Pereira
Production Facility Operator	Exomad SRL
Name of Contact for Production Facility Operator	Marcelo Pereira
Production Facility Name	Concepcion 1
Production Facility ID	432524
Production Facility Location	Concepción, Bolivia

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	37,663
Tonnes of dry biochar under Audit	16,934.38
CORC conversion factor under Audit	2.224 tCO_2e per tonne of dry biochar
Reporting Period Covered by Audit	20 June 2023 to 21 March 2024
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1 (Edition 2023)
Date of Auditor Engagement	10 May 2024
Date of Audit Report Submission	26 June 2024

Audit Outcomes	
Number of eligible CORCs	**42,686**
Tonnes of eligible dry biochar	**17,429.08**
CORC conversion factor	**2.449 tCO_2e per tonne of dry biochar**
Calculation Method	Biochar Methodology

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

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect of the eligibility of the CO2 Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022), the Puro Standard General Rules v3.1 (Edition 2023).

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

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

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

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

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Version Control Record

Project Number – J0433				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20240613 Exomad Output 2024 Audit Final Report vF.0	13 June 2024	vF.0	Rodrigo Pardo	Katherine Simmons
20240626 Exomad Output 2024 Audit Final Report vF.1	26 June 2024	vF.1	Rodrigo Pardo	Katherine Simmons

Contents

Abbreviation	Description
'H'	Hydrogen
'O'	Oxygen
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
C_{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
UC	Undercalculation
The Puro Rules	the Puro Standard General Rules v3.1 (Edition 2023)
The New Puro Rules	the Puro Standard General Rules v4.0 (Edition 2024)
The Biochar Methodology	Edition 2022 v3

PART A: Auditor's Report

To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink Services) were engaged to perform a reasonable assurance audit of Exomad SRL's CO_2 Removal calculation from the production of biochar for the period 20 June 2023 to 21 March 2024 against the eligibility requirements of 'the Puro Standard General Rules v3.1 Edition 2023' (hereafter referred to as "the Puro Rules").

Details of Audited Body

Puro.earth Project Proponent	Exomad SRL
Production Facility Operator	Exomad SRL GSRN: 643002406801000954
Production Facility name	Concepcion 1
Production Facility ID	432524
Production Facility location	Carretera Hardeman- Colonia Piraí, Concepción, Bolivia

Responsibility of the Audited Body's Management

The management of the audited body is responsible for the application of the requirements of Biochar Methodology Edition v3.0 (Edition 2022) (hereafter referred to as "the Biochar Methodology") of the Puro Rules v3.1 (Edition 2023) in quantifying CO_2 Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink Services.

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

Our independence and quality control

EnergyLink Services have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. These include all the requirements defined in the *Fortum – Supplier Code of Conduct*[1].

Furthermore, EnergyLink Services maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements, in accordance with *ISQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information.*

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

Our responsibility

EnergyLink Services' responsibility is to express an opinion on the audited body's quantification of CORCs and compliance with the *Puro Rules* based on the procedures we have performed and the evidence we have obtained.

We have conducted a reasonable assurance engagement in accordance with the *Puro Rules* and relevant international standards, as listed below:

- International Standards on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information.
- ISQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagement.

A reasonable assurance engagement in accordance with relevant international standards involves performing procedures to obtain evidence about the Production Facility process controls and quantification of CORCs in accordance with the Puro Rules. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, we considered internal controls relevant to the audited body's preparation of proofs. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Summary of procedures undertaken

The procedures we conducted in our reasonable assurance engagement included:

- reviewing evidence provided by the audited body;
- assessing the audited body against eligibility criteria;
- conducting interviews and a (virtual) site visit to validate the evidence provided;
- analysing procedures that the audited body used to gather data;
- testing of calculations that the audited body performed; and
- identifying and testing assumptions supporting the calculations.

Use of our reasonable assurance engagement report

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

Inherent limitations

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

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

Corrective Action Requests / Recommendations

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

Corrective Action Request 1: CORC Calculations – Lab results

The auditor noted that the values listed in the CORC calculator for a) the organic carbon content , b) the hydrogen content and c) the molar H/C_{org} ratio were not consistent with the laboratory results. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly.

Corrective Action Request 2: CORC Calculations – Dry mass delivered

The auditor noted that the tonnes listed in the CORC calculator for the 'dry mass' delivered from January 2024 to March 2024 were not consistent with the Delivery Certification documentation. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly.

Corrective Action Request 3: CORC Calculations – Emissions Factors and Biochar used

The auditor noted that the values listed in the CORC calculator for E_{stored}, $E_{biomass}$, $E_{production}$, E_{use} and tonnes of biochar used were not consistent with the LCA. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly.

Carry Forward Recommendation 1: CORC Calculations

Findings: CORC Calculations – Lab results, Dry mass delivered, and Emissions Factors and Biochar used

Because of the findings described in *Corrective Action Request 1*, *Corrective Action Request 2* and *Corrective Action Request 3*, the auditor has carried forward the previous audit recommendation, to be assessed in the next audit.

Recommendation

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

Suggestion for Improvement 1: Lab results

To enhance the accuracy of the E_{stored} calculation, the auditor suggests that Exomad SRL use the average values for a) organic carbon content, b) hydrogen content, and c) the molar H/C_{org} ratio from the laboratory results conducted during the reporting period under audit, instead of relying on a single laboratory result.

Overall Conclusion

Adverse Conclusion (Production Output Audit)

Production Output Audit

In the lead auditor's opinion, due to the matters discussed in *Basis for Adverse Conclusion* related to the CORCs claim, 5,023 of the 37,663 CORCs calculated are not fairly presented, free of material misstatement and have not been calculated in accordance with the Puro.earth CO_2 Removal Marketplace General Rules version 3.1. The findings represent a material misstatement, and the auditor has in turn formed an adverse audit opinion.

In view of the above, the lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **42,686 CO_2 Removal Certificates (CORCs)** by the audited body for the period 20 June 2023 to 21 March 2024 was correct. A summary of the CORCs, as calculated by the auditor is provided in Table 1 and a summary of the recalculations performed can be found in Table 8 of Appendix C.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	37,663	7,709	5,023 UC	42,686	20.468%	13.336%

*OC = Overcalculation / UC = Undercalculation

Basis for Adverse Conclusion

The auditor identified a number of errors in the calculation of CORCs completed by the audited body that resulted in an audit error rate exceeding the 5% materiality threshold. Amongst the errors identified are:

- Incorrect organic carbon content, hydrogen content and molar H/C_{org} ratio in the CORCs calculator, resulting in a change to the calculated quantity of CORCs;
- Incorrect 'dry mass' delivered tonnes from January 2024 to March 2024 in the CORCs calculator, resulting in a change to the calculated quantity of CORCs; and
- Inconsistent values considered for E_{stored}, $E_{biomass}$, $E_{production}$, E_{use} and tonnes of biochar used in the CORCs calculator, resulting in a change to the calculated quantity of CORCs.

A detailed breakdown of the changes to the calculation of CORCs associated with these errors can be found in Table 8 of Appendix C.

Ongoing Issuance and Digital Monitoring, Reporting and Verification

Despite the audit being completed under the Puro Rules v3.1 (Edition 2023), the auditor has considered the requirements of Appendix A of the Puro Standard General Rules v4.0 (Edition 2024) (the New Puro Rules). The auditor has considered the Production Facility and the internal processes, controls and systems to form an opinion over the ongoing issuance and digital monitoring, reporting and verification (dMRV).

In the auditor's opinion, the Exomad SRL Production Facility at Carretera Hardeman - Colonia Piraí, Concepción, Bolivia has:

- Demonstrated regular industrial operations; and
- Completed a performance verification review (i.e. this audit) for the previous monitoring period with over 3 months of Output.

Nevertheless, the Output Audit Report provided an Adverse Conclusion and contained three (3) corrective action requests. Furthermore, one (1) previous audit recommendation was not appropriately addressed, and the auditor issued one (1) carry forward recommendation. Consequently, whilst Exomad SRL has the capability for ongoing issuance and dMRV, the auditor recommends for Exomad SRL undertake another Output Audit, under Puro.earth Rules v3.1 prior to be eligible to the ongoing issuance of certificates.

Sincerely,

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

26 June 2024

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 5 summarise the findings from the Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a (virtual) site visit to the Production Facility. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited body were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated (for details refer to Appendix C).

Eligibility Assessment

Table 2: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Recommendations
Confirm that the biochar is used in applications other than energy.	Y	The auditor confirmed that the produced biochar was used as a soil amendment for agricultural purposes. Exomad SRL has a signed agreement with the municipality of Concepción to supply/ donate the produced biochar. The distribution of the biochar to end-users is carried out by the municipality of Concepción, which distributes the biochar to the local community for agricultural purposes.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar was produced from waste biomass, predominantly from sawmills.	N/A.

Requirement	Requirement Met?	Verification Remarks	Recommendations
Confirm that the producer demonstrates net-negativity with results from a LCA that shows: – [A1 Biomass and A2 Transport of biomass] carbon footprint of the biomass production and supply. – [A3 Production] emissions from the biochar production process. – [A4 Transport of biochar to site] carbon footprint of the biochar end use. – [B1 Application and use] cradle to grave.	Y	The auditor confirmed that the LCA provided by Exomad SRL included all information on the emissions of the different stages of the biochar cradle to grave life cycle.	N/A.
Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that: – It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas). – there is no co-firing of fossil fuels and biomass in the same reaction chamber. – the pyrolysis gases are recovered or combusted. – the molar H/C_{org} ratio is less than 0.7.	Y	The auditor verified that while the gasification system operated as an auto-thermal process, generating the necessary thermal energy from the processed feedstock, it initially relied on LPG to initiate and stabilise the syngas flame within the reactors. Additionally, firewood is used initially in the furnace before being replaced by syngas from the reactors. Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there is no co-firing of fossil fuels and biomass in the same reaction chamber.	N/A.
		A portion of the pyrolysis gases is recovered and combusted for use in the rotary dryers, while the excess is combusted in an open-flaring system.	
		The auditor confirmed that the molar H/Corg ratio is 0.27, which is less than 0.7.	

Requirement	Requirement Met?	Verification Remarks	Recommendations
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Observation	Exomad made recent changes to their production process, starting in December 2023, by spraying nutrients and water to the biochar production process. This change resulted in increased moisture content, exceeding 11% in December, and reaching approximately 18% from January 2024 onwards. In comparison, moisture levels ranged between 6% and 8% from June to November 2023. Based on the above, the auditor confirmed that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	N/A.

Confirmation of Production Facility Eligibility

Table 3: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Y	The auditor confirmed that the audited body have already gone through a Production Facility Audit in 2023 and achieved a positive outcome.	N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	The auditor confirmed during the virtual site visit that an appropriate system was in place to quantify the biochar produced and sold during the reporting period.	N/A.

Quantification of CO_2 Removal

Table 4: Quantification of CO_2 Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Recommendations
Confirm that the quantification of CO_2 removal is calculated using the Calculation formula of CO_2 removal.	Y	The auditor examined the CORC calculator provided by the audited body and confirmed that the formulas applied in the quantification of CO_2 removal for biochar production were in accordance with the Puro Rules.	N/A.
Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided.	Finding	The auditor noted that the values listed in the CORC calculator for a) the organic carbon content, b) the hydrogen content and c) the molar H/C_{org} ratio were not consistent with the laboratory results. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly, as part of *Corrective Action Request 1*. **This error resulted in the under calculation of 6,366 CORCs.** (refer to Error 1 in *Appendix C*).	Carry Forward Recommendation 1 Suggestion for Improvement 1
		The auditor noted that the tonnes listed in the CORC calculator for the 'dry mass' delivered from January 2024 to March 2024 were not consistent with the Delivery Certification documentation. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly, as part of *Corrective Action Request 2*. **This error resulted in the over calculation of 274 CORCs.** (refer to Error 2 in *Appendix C*).	
		The auditor noted that the values listed in the CORC calculator for E_{stored}, $E_{biomass}$, $E_{production}$, E_{use} and the tonnes of biochar used were not consistent with the LCA. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly, as part of *Corrective Action Request 3*. **This error resulted in the over calculation of 1,069 CORCs.** (refer to Error 3 in *Appendix C*).	

Verification of Proofs

Table 5: Verification of proofs and documentation

Requirement	Requirement Met?	Verification Remarks	Recommendations
Confirm that the standing data for the Production Facility meets the requirements of the Biochar Methodology and is consistent with other evidence.	Y	The auditor reviewed and validated the standing data provided by the audited body and confirmed this was consistent with desktop testing and the virtual site visit.	N/A.
Confirm that the necessary proof and evidence documents are maintained by the Production Facility as per Section 5 of the Biochar Methodology[2].	Y	The auditor confirmed all necessary evidence has been provided as per Section 5 of the Biochar Guidelines.	N/A.

[2] Information in Section 5 of the Biochar Methodology includes:
- Proof of sustainability of raw material for forest and/or waste biomass.
- LCA data for biomass and biochar production.
- Justification on the soil temperature used for the calculation of the biochar sequestration.
- Proof of product quality, production volume, sales and end use of biochar.
- Proof of no double counting/C positive marketing.

Peer Reviewer Conclusion

Name of the peer reviewer	Katherine Simmons
Peer reviewer's credentials	• Bachelor of Engineering (Honours) in Polymer Engineering (minoring in Chemical Engineering). • Category 1 Registered Greenhouse and Energy Auditor with the Clean Energy Regulator (Australia). • Climate Active Registered Consultant. • Integrated Management Systems Lead Auditor ISO 19011, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018.
Peer reviewer contact details	Email: katherine.simmons@kreaconsulting.com.au Phone: +61 431 612 950
Outcome of the evaluation undertaken by the peer reviewer	I have reviewed the engagement letter, audit report and supporting work papers / source data and am satisfied that the audit has been performed in accordance with the eligibility requirements of General Rules of the Puro.earth CO_2 Removal Marketplace v 3.1.

Appendix A: Response to Previous Audit Recommendations

The Production Facility and Output audit dated 4 August 2023 (EnergyLink Services Pty Ltd) contained two recommendations. The recommendations and the auditor's responses are provided in Table 6.

Table 6: Previous Audit Recommendations

Recommendation	Requirement Met?	Verification Remarks
Recommendation (1): EnergyLink Services recommends that Exomad SRL augment its record keeping and quality assurance procedures to ensure that data inputs are correct, accurate, well-documented and consistent across documents.	Finding	The auditor reviewed Exomad LCA and CORCs Calculations to confirm if the data inputs were correct, accurate, well-documented and consistent across documents. However, the auditor found several errors in the data inputs of the CORCs Summary Puro.earth template. As these errors led to the Basis for Adverse Conclusion, the auditor has issued **Carry Forward Recommendation 1**. This aims to ensure Exomad continues to enhance its record keeping and quality assurance procedures and checks, ensuring that data inputs are correct, accurate, well-documented and consistent across documents.
Recommendation (2): EnergyLink Services recommends that Exomad SRL uses the actual electricity and fuel consumption by directly measuring them instead of using estimates and/or assumptions.	Y	The auditor was able to confirm that Exomad SRL used the actual electricity and fuel consumption by directly measuring them. As such, the auditor is satisfied this recommendation has been addressed.

Appendix B: Table of Site Visit Findings

Table 7: Site visit summary table

Requirement	Requirement Met?	Verification Remarks	Recommendations
Check that the raw material is of eligible type and sustainably sourced.	Y	The auditor confirmed that the biochar was produced from waste biomass, predominantly from sawmills.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed the LCA provided was an accurate representation of the Production Facility and used appropriate assumptions where necessary.	N/A.
Confirm that the LCA considered the emissions related to the use of fossil fuels (coal, oil, natural gas) for ignition, pre-heating, or heating of the pyrolysis reactor. Additionally, there is no co-firing of fossil fuels and biomass in the same reaction chamber.	Y	The auditor verified that while the gasification system operated as an auto-thermal process, generating the necessary thermal energy from the processed feedstock, it initially relied on LPG to initiate and stabilise the syngas flame within the three reactors. Additionally, firewood is used initially in the furnace before being replaced by syngas from the reactors. Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there is no co-firing of fossil fuels and biomass in the same reaction chamber.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Observation	Exomad made recent changes to their production process, starting in December 2023, by spraying nutrients and water into the biochar production process. This change resulted in increased moisture content, exceeding 11% in December and reaching approximately 18% from January 2024 onwards. In comparison, moisture levels ranged between 6 and 8% from June to November 2023. Based on the above, the auditor confirmed that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	N/A.

Requirement	Requirement Met?	Verification Remarks	Recommendations
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Y	The auditor confirmed during the virtual site visit that an appropriate system was in place to quantify the biochar produced and sold during the reporting period. However, the auditor noted that the values listed in the CORC calculator for the 'dry mass' delivered in tonnes from January to March 2024 were not consistent with the Delivery Certification documentation due to human error in inputting the data into their system (refer to *Corrective Action Request 2*). Except for the mentioned issue above, the auditor confirmed that the biochar delivery records used for the CORCs calculation reflect the information presented in the evidentiary invoices.	N/A.
Check that appropriate metering infrastructure is in place and calibrated correctly to quantify the Production Facility output and the energy use of the Production Facility.	Y	During site visit, the auditor noted that the metering infrastructure was using appropriately calibrated weighbridge in the process to ensure accurate quantification of production output. Additionally, the auditor verified that Exomad SRL used actual electricity and fuel consumption measurements to ensure accurate energy use quantification. Based on the evidence provided and discussions with Exomad personnel, the auditor confirmed that appropriate metering infrastructure is in place to quantify both the energy use and the output of the Production Facility.	N/A.
Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO_2 removal for the purpose of Preparing the Output Report and calculating CORCs.	Finding	The auditor reviewed the evidence provided by the audited body and found several errors in the inputs to the calculation formula of CO_2 removal (as outlined in Appendix C and Table 4).	Carry Forward Recommendation 1

Appendix C: Summary of Calculation Errors

A summary of the calculation errors and the associated impacts on CORC calculation is provided in Table 8.

Table 8: Summary of Calculation Errors

Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Errors in lab results data input in the CORCs summary	37,664	44,029	6,366	6,366 UC	16.902%	16.902%
Errors in the 'dry mass' tonnes data input in the CORCs summary	44,029	43,755	274	274 OC	0.623%	-0.623%
Errors in the calculations of tonnage of biochar used, E_{stored}, $E_{biomass}$, $E_{production}$, and E_{use} in the CORCs summary	43,755	42,686	1,069	1,069 OC	2.443%	-2.443%
Total	**37,663**	**42,686**	**7,709**	**5,023 UC**	**20.468%**	**13.336%**

*OC = Overcalculation/UC = Undercalculation