

## 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	Exomad Green, Concepción
Production Facility ID	432524
Production Facility Location	Concepción, Bolivia

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	60,980
Tonnes of dry biochar in stock at the start of the reporting period	0
Tonnes of dry biochar produced under Audit	24,262.12
Tonnes of dry biochar used under Audit	24,262.12
Tonnes of dry biochar in stock at the end of the reporting period	0
CORC conversion factor under Audit	2.513 tCO <sub>2</sub> e per tonne dry biochar
Reporting Period Covered by Audit	22 March 2024 to 24 March 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1
Date of Auditor Engagement	06 May 2025
Date of Audit Report Submission	17 June 2025

Audit Outcomes	
Number of eligible CORCs	61,043
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	24,250.72
Tonnes of eligible dry biochar used	24,250.72
Tonnes of dry biochar in stock (end)	0
CORC conversion factor	2.517 tCO <sub>2</sub> e per tonne dry biochar
Calculation Method	Biochar Methodology Edition 2022 v3

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
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 CO<sub>2</sub> Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v3.1.

This document is issued to Puro.earth detailing audit procedures conducted and the auditor's opinion in relation to the output 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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## Contents

PART A: Auditor's Report .....	5
Details of Audited Body.....	5
Responsibility of the Audited Body's Management.....	5
Our independence and quality control .....	5
Our responsibility.....	6
Summary of procedures undertaken.....	6
Use of our reasonable assurance engagement report.....	6
Inherent limitations.....	6
Corrective Action Requests / Recommendations.....	7
Corrective Action Request 1: Packaging Units.....	7
Corrective Action Request 2: CORC Calculations .....	7
Corrective Action Request 3: Diesel Calculations.....	7
Recommendation 1: Laboratory results.....	7
Finding.....	7
Recommendation.....	7
Suggestion for Improvement 1: Data management .....	7
Overall Conclusion .....	8
Production Output Audit .....	8
Part B: Detailed Findings.....	9
Audit Findings and Conclusions.....	9
Eligibility Assessment.....	9
Confirmation of Production Facility Eligibility.....	11
Quantification of CO <sub>2</sub> Removal .....	14
Verification of Proofs .....	15
Peer Reviewer Conclusion.....	16
Appendix A: Response to Previous Audit Recommendations.....	17
Appendix B: Table of Site Visit Findings .....	18
Appendix C: Summary of Calculation Errors .....	22

Abbreviation	Description
‘H’	Hydrogen
‘O’	Oxygen
CO <sub>2</sub>	Carbon Dioxide
CORC	CO <sub>2</sub> Removal Certificate
C <sub>org</sub>	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
UC	Undercalculation
The Puro Rules	the Puro Standard General Rules v3.1
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 (Exomad) CO<sub>2</sub> Removal calculation for the reporting period covered by the audit, from 22 March 2024 to 24 March 2025, against the eligibility requirements of 'the Puro Standard General Rules v3.1' (hereafter referred to as "the Puro Rules").

### Details of Audited Body

Puro.earth Project Proponent	Exomad SRL
Production Facility Operator	Exomad SRL
Production Facility name	Exomad Green, Concepción
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 (i.e. Exomad) is responsible for the application of the requirements of 'Biochar Methodology of the Puro Rules Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CO<sub>2</sub> 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*<sup>1</sup>.

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*.

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<sup>1</sup> Fortum (2020), Fortum – Supplier Code of Conduct, available at: [www.fortum.com/about-us/contact-us/suppliers/code-of-conduct](http://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. Further, the auditor issued one recommendation to be implemented by the next audit and one suggestion for improvement.

### Corrective Action Request 1: Packaging Units

Initially, Exomad manually compiled a list of 'packaging units' for the data package, which was then imported into the Carbonfuture system. Minor typos in the packaging unit IDs caused mismatches, and Exomad chose not to pursue retroactive credit issuance for the affected packaging units. The process was later automated to reduce the risk of such errors and improve overall accuracy.

As a result of this review, Exomad excluded 6.88 tonnes of wet biochar from the carbon credit claim during the audit. This error resulted in changes to the total number of CORCs. The auditor did not issue a recommendation, as the source of the error had already been mitigated through system automation.

### Corrective Action Request 2: CORC Calculations

The auditor identified a date mismatch for one delivery in the CORC Summary, compared to the delivery records. Upon review, Exomad found that this delivery, totalling 6.76 tonnes of wet biochar, was outside of the reporting period and therefore was excluded from the carbon credit claim. This error resulted in changes to the total number of eligible CORCs. The auditor did not issue a recommendation, as the source of the error had already been mitigated through system automation.

### Corrective Action Request 3: Diesel Calculations

The auditor noticed that there was a miscalculation in the diesel consumption for the type of vehicle "Pala 2", where the usage was double counted. This error led to a correction in the total diesel consumption, reducing it from 101.4 kL to 84.4 kL (i.e. a variance of 17.0 kL). As a result, the total number of eligible CORCs was also adjusted. The auditor did not issue a recommendation, as the error was isolated and attributed to human error.

## Recommendation 1: Laboratory results

### Finding

Exomad provided a single third-party laboratory report for the reporting period covered by the audit. The auditor anticipated additional laboratory tests given the large-scale biochar production system.

### Recommendation

The auditor recommends Exomad determine and implement a third-party laboratory testing frequency based on changes in results to ensure the results accurately reflect ongoing production.

## Suggestion for Improvement 1: Data management

To enhance traceability and prevent the potential risk of the improper creation of CORC in the future, the auditor suggests that Exomad continue developing the integration between the Carbonfuture platform and its internal system to automate and synchronise data management.

Overall Conclusion

Positive Conclusion (Production Output Audit)

Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **61,043 CO<sub>2</sub> Removal Certificates (CORCs)** for the reporting period 22 March 2024 to 24 March 2025 by the audited body was correct.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Net Error (CORCs)	Eligible CORCs	Net Error Rate (%)
Total	60,980	63 UC	61,043	0.10%

\*OC = Overcalculation / UC = Undercalculation

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering  
EnergyLink Services Pty Ltd  
Lead Auditor  
17 June 2025



## Part B: Detailed Findings

### Audit Findings and Conclusions

Table 2 to Table 5 summarises the findings from the Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a 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	Corrective Action Request / Recommendations
Confirm that the biochar is used in applications other than energy.	Y	The auditor confirmed that the produced biochar was used as a soil amendment for agricultural purposes. Exomad had a signed agreement with the municipality of Concepción to supply/donate the produced biochar. The distribution of the biochar to end-users was carried out by Exomad, which distributed 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 sourced from sawmills, in compliance with the regulations of the <i>Autoridad de Bosques y Tierras</i> (ABT), which is Bolivia's regulatory authority responsible for the supervision and control of forest and land use.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the producer demonstrates net-negativity with results from a LCA that shows:</p> <ul style="list-style-type: none"> <li>– [A1 Biomass and A2 Transport of biomass] carbon footprint of the biomass production and supply.</li> <li>– [A3 Production] emissions from the biochar production process.</li> <li>– [A4 Transport of biochar to site] carbon footprint of the biochar end use.</li> <li>– [B1 Application and use] cradle to grave.</li> </ul>	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.
<p>Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that:</p> <ul style="list-style-type: none"> <li>– It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas).</li> <li>– there is no co-firing of fossil fuels and biomass in the same reaction chamber.</li> <li>– the pyrolysis gases are recovered or combusted.</li> <li>– the molar <math>H/C_{org}</math> ratio is less than 0.7.</li> </ul>	Y	<p>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 was used initially in the furnace before being replaced by syngas from the reactors.</p> <p>Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there was no co-firing of fossil fuels and biomass in the same reaction chamber.</p>	N/A.
		A portion of the pyrolysis gases was recovered and combusted for use in the rotary dryers, while the excess was combusted in an open-flaring system.	
		The auditor confirmed that the molar $H/C_{org}$ ratio is 0.276, which is less than 0.7.	

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Observation	<p>Exomad implemented occupational health and safety procedures, including fire risk management protocols, with photo evidence showing staff participation in fire and emergency training. Also, fire extinguishers were available on-site.</p> <p>Since December 2023, Exomad updated its production process to spray water and nutrients onto the biochar before packaging in bulk bags. The final biochar output had an average moisture content of 17.7%.</p> <p>During the virtual site visit, the auditor observed that after the screw conveyors quenching system, the biochar drops onto a conveyor before reaching the sprayer. Small embers were visible at this stage, but the biochar was not manually handled, and the glow stopped once they reached the conveyor.</p> <p>Based on the above, the auditor confirmed that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.</p>	N/A.

## Confirmation of Production Facility Eligibility

Table 3: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Y	The auditor confirmed that the audited body have already gone through a Production Facility Audit in 2023 and achieved a positive outcome.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Observation	<p>Exomad tracked the biochar deliveries using the Carbonfuture platform. Each truckload was recorded as a 'packing unit', with gross weight and moisture content measured at the time of dispatch. These packing units were then grouped into 'deliveries', which included details such as the end-user location, responsible person, and application type. The same data was also recorded in Exomad's internal system for traceability.</p> <p>Although individual moisture readings were not displayed on the printed carbon storage attestation downloaded from the Carbonfuture system, they were stored within the platform and included in the downloadable Data Package. To verify that the correct moisture values were recorded, Exomad provided screenshots from the Carbonfuture system showing that the data aligned with entries in their internal system.</p> <p>During the virtual site visit and additional evidence, the auditor confirmed that an appropriate system was in place to quantify biochar produced and delivered during the reporting period. However, to enhance traceability and reduce the risk of improper CORC creation in the future, the auditor suggests that Exomad continue developing the integration between Carbonfuture and its internal system to automate and synchronise data management.</p>	Suggestion for Improvement 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that calibrated metering infrastructure is in place to determine:</p> <ul style="list-style-type: none"> <li>the production output.</li> <li>the energy use of the Production Facility.</li> </ul>	Y	<p><b>Production Output</b></p> <p>Exomad used an industrial scale to measure biochar production and supply to third parties for field application, supported by third-party calibration certificates. Additionally, two moisture analysers were used to measure moisture content. These were internally calibrated and tested weekly, with records documenting the responsible person, their signature, and the calibration date.</p> <p><b>Electricity consumption</b></p> <p>Emissions from electricity consumption were calculated using actual data from electricity bills.</p> <p><b>Diesel usage</b></p> <p>The auditor checked the diesel records and confirmed that Exomad uses a centralised diesel tank with a calibrated meter. Every time diesel was used, Exomad recorded the vehicle type, date, and driver's signature. There was a procedure in place, and one person was responsible for keeping these records. This system allowed Exomad to allocate diesel usage specifically to the biochar value chain, including biomass collection, biochar production, and field application.</p> <p>Based on the above, the auditor confirmed that calibrated metering infrastructure was in place to determine the production output and the energy use of the Production Facility.</p> <p><b>Tar and wood vinegar</b></p> <p>Based on discussions with Exomad personnel and additional evidence provided, tar and wood vinegar were distributed free of charge to local stakeholders. Tar was used by a construction company in road paving, reducing reliance on imported materials, while wood vinegar served as an organic pesticide for local farmers, promoting sustainable agriculture. Exomad stated that it did not receive compensation for the transport or distribution of these materials, which aligns with its environmental and social impact strategy. Transportation costs are covered under diesel consumption. During the reporting period, no stockpiling occurred, as both by-products were actively collected and utilised.</p>	N/A.

## Quantification of CO<sub>2</sub> Removal

Table 4: Quantification of CO<sub>2</sub> Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantification of CO <sub>2</sub> removal is calculated using the Calculation formula of CO <sub>2</sub> removal.	Y	The auditor examined the CORC calculator provided by Exomad and confirmed that the formulae applied in the quantification of CO <sub>2</sub> removal for biochar production were in accordance with the Puro Rules.	N/A.
Confirm that the inputs to the Calculation formula of CO <sub>2</sub> removal are appropriate and consistent with the evidence provided.	<u>Finding</u>	Initially, Exomad manually compiled a list of 'packaging units' for the data package, which was then imported into the Carbonfuture system. Minor typos in the packaging unit IDs caused mismatches, and Exomad chose not to pursue retroactive credit issuance for the affected packaging units. The process was later automated to reduce the risk of such errors and improve overall accuracy.  As a result of this review, Exomad excluded 6.88 tonnes of wet biochar from the carbon credit claim during the audit. <b>This error resulted in changes to the total number of CORCs.</b> The auditor did not issue a recommendation, as the source of the error had already been mitigated through system automation.	Corrective Action Request 1
		The auditor identified a date mismatch for one delivery in the CORC Summary, compared to the delivery records. Upon review, Exomad found that this delivery, totalling 6.76 tonnes of wet biochar, was outside of the reporting period and therefore was excluded from the carbon credit claim. <b>This error resulted in changes to the total number of eligible CORCs.</b> The auditor did not issue a recommendation, as the source of the error had already been mitigated through system automation.	Corrective Action Request 2
		The auditor noticed that there was a miscalculation in the diesel consumption for the type of vehicle "Pala 2", where the usage was double counted. This error led to a correction in the total diesel consumption, reducing it from 101.4 kL to 84.4 kL (i.e. a variance of 17.0 kL). <b>As a result, the total number of eligible CORCs was also adjusted.</b> The auditor did not issue a recommendation, as the error was isolated and attributed to human error.	Corrective Action Request 3

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
(Continued) Confirm that the inputs to the Calculation formula of CO <sub>2</sub> removal are appropriate and consistent with the evidence provided.	<u>Finding</u>	Exomad provided a single third-party laboratory report for the reporting period covered by the audit. The auditor anticipated additional laboratory tests given the large-scale biochar production system.	Recommendation 1

## Verification of Proofs

Table 5: Verification of proofs and documentation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data for the Production Facility meets the requirements of the Biochar Methodology and is consistent with other evidence.	Y	The auditor reviewed and validated the standing data provided by the audited 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 <sup>2</sup> .	Y	The auditor confirmed all necessary evidence has been provided as per Section 5 of the Biochar Guidelines.	N/A.

<sup>2</sup> 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	<ul style="list-style-type: none"> <li>• Bachelor of Engineering (Honours) in Polymer Engineering (minoring in Chemical Engineering).</li> <li>• Category 1 Registered Greenhouse and Energy Auditor with the Clean Energy Regulator (Australia).</li> <li>• Climate Active Registered Consultant.</li> <li>• Integrated Management Systems Lead Auditor ISO 19011, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018.</li> </ul>
Peer reviewer contact details	Email: <a href="mailto:katherine.simmons@kreaconsulting.com.au">katherine.simmons@kreaconsulting.com.au</a> Phone: +61 431 612 950
Outcome of the evaluation undertaken by the peer reviewer	I have reviewed the engagement letter, audit report and supporting work papers / source data and am satisfied that the audit has been performed in accordance with the eligibility requirements of General Rules of Puro Standard General Rules Version 3.1.



## Appendix A: Response to Previous Audit Recommendations

The Production Facility’s audit dated 24 June 2024 (EnergyLink Services Pty Ltd) contained one recommendation. The recommendation and the auditor’s response are provided in Table 6.

Table 6: Previous Audit Recommendation

Requirement	Requirement Met?	Verification Remarks
<p><b>Recommendation (1):</b></p> <p>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.</p>	Y	<p>The auditor was able to confirm that Exomad SRL augmented its record keeping and quality assurance procedures to ensure that data inputs are correct, accurate, well-documented and consistent across documents. These improvements included implementing a diesel records procedure, automating data inputs into the Carbonfuture system, and using metered electricity readings. As such, the auditor is satisfied this recommendation has been addressed.</p>

## Appendix B: Table of Site Visit Findings

Table 7: Site visit summary table

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that the raw material is of eligible type and sustainably sourced.	Y	The auditor confirmed that the biochar was produced from waste biomass sourced from sawmills, in compliance with the regulations of the <i>Autoridad de Bosques y Tierras</i> (ABT), which is Bolivia's regulatory authority responsible for the supervision and control of forest and land use.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed LCA provided was an accurate representation of the Production Facility and used appropriate assumptions where necessary.	N/A.
Confirm that the LCA considered the emissions related to the use of fossil fuels (coal, oil, natural gas) for ignition, pre-heating, or heating of the pyrolysis reactor. Additionally, there is no co-firing of fossil fuels and biomass in the same reaction chamber.	Y	<p>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 was used initially in the furnace before being replaced by syngas from the reactors.</p> <p>Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there was no co-firing of fossil fuels and biomass in the same reaction chamber.</p>	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Evidence of safe handling and transport is provided and adequate for the production facility.	Observation	<p>Exomad implemented occupational health and safety procedures, including fire risk management protocols, with photo evidence showing staff participation in fire and emergency training. Also, fire extinguishers were available on-site.</p> <p>Since December 2023, Exomad updated its production process to spray water and nutrients onto the biochar before packaging in bulk bags. The final biochar output had an average moisture content of 17.7%.</p> <p>During the virtual site visit, the auditor observed that after the screw conveyors quenching system, the biochar drops onto a conveyor before reaching the sprayer. Small embers were visible at this stage, but the biochar was not manually handled, and the glow stopped once they reached the conveyor.</p> <p>Based on the above, the auditor confirmed that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.</p>	N/A.
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Observation	<p>Exomad tracked the biochar deliveries using the Carbonfuture platform. Each truckload was recorded as a 'packing unit', with gross weight and moisture content measured at the time of dispatch. These packing units were then grouped into 'deliveries', which included details such as the end-user location, responsible person, and application type. The same data was also recorded in Exomad's internal system for traceability.</p> <p>Although individual moisture readings were not displayed on the printed carbon storage attestation downloaded from the Carbonfuture system, they were stored within the platform and included in the downloadable Data Package. To verify that the correct moisture values were recorded, Exomad provided screenshots from the Carbonfuture system showing that the data aligned with entries in their internal system.</p> <p>During the virtual site visit and additional evidence, the auditor confirmed that an appropriate system was in place to quantify biochar produced and delivered during the reporting period. However, to enhance traceability and reduce the risk of improper CORC creation in the future, the auditor suggests that Exomad continue developing the integration between Carbonfuture and its internal system to automate and synchronise data management.</p>	Suggestion for Improvement 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that appropriate metering infrastructure is in place and calibrated correctly to quantify the Production Facility output and the energy use of the Production Facility.	Y	<p><b>Production Output</b></p> <p>Exomad used an industrial scale to measure biochar production and supply to third parties for field application, supported by third-party calibration certificates. Additionally, two moisture analysers were used to measure moisture content. These were internally calibrated and tested weekly, with records documenting the responsible person, their signature, and the calibration date.</p> <p><b>Electricity consumption</b></p> <p>Emissions from electricity consumption were calculated using actual data from electricity bills.</p> <p><b>Diesel usage</b></p> <p>The auditor checked the diesel records and confirmed that Exomad uses a centralised diesel tank with a calibrated meter. Every time diesel was used, Exomad recorded the vehicle type, date, and driver's signature. There was a procedure in place, and one person was responsible for keeping these records. This system allowed Exomad to allocate diesel usage specifically to the biochar value chain, including biomass collection, biochar production, and field application.</p> <p>Based on the above, the auditor confirmed that calibrated metering infrastructure was in place to determine the production output and the energy use of the Facility.</p> <p><b>Tar and wood vinegar</b></p> <p>Based on discussions with Exomad personnel and additional evidence provided, tar and wood vinegar were distributed free of charge to local stakeholders. Tar was used by a construction company in road paving, reducing reliance on imported materials, while wood vinegar served as an organic pesticide for local farmers, promoting sustainable agriculture. Exomad stated that it did not receive compensation for the transport or distribution of these materials, which aligns with its environmental and social impact strategy. Transportation costs are covered under diesel consumption. During the reporting period, no stockpiling occurred, as both by-products were actively collected and utilized.</p>	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO <sub>2</sub> removal for the purpose of Preparing the Output Report and calculating CORCs.	Y	<p>The auditor identified minor errors in the CORCs calculator, as outlined in Corrective Action Request 1, Corrective Action Request 2 and Corrective Action Request 3, which were addressed during the audit.</p> <p>Additionally, Exomad provided a single third-party laboratory report for the reporting period covered by the audit. The auditor anticipated additional laboratory tests given the large-scale biochar production system and issued Recommendation 1.</p>	<p>Corrective Action Request 1</p> <p>Corrective Action Request 2</p> <p>Corrective Action Request 3</p> <p>Recommendation 1</p>

## 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	Net Error (CORCs)	Corrected CORC calculation	Net Error Rate (%)
1. Packaging unit ID mismatch 2. Inclusion of a shipment outside the reporting period 3. Diesel consumption miscalculation	60,980	63 UC	61,043	0.10%
Total	60,980	63 UC	61,043	0.10%

\*OC = Overcalculation/UC = Undercalculation