



Balance report and withdrawal statement

Wakefield Biochar Facility 2 (ID 244045) / Monitoring period 01 Oct 2023 to 31 Dec 2024

Table 1. Ongoing-issuance balance: Wakefield Biochar Facility 2 (ID 244045), Monitoring period 01 Oct 2023 to 31 Dec 2024

Monitoring	Period start	period end	verified CORCs	Issued CORCs	Balance result	Balance amount
Period 2024	01/10/2023	31/12/2024	14059	19455	Negative	-5396

Reason for negative balance: The CO2 Removal Supplier made changes in biochar production and in monitoring methods. During the period Oct-2023 to Dec-2024 Wakefield-2 changed the method of measurement of biochar quantity and permanence. The first 6 months issuance was done based on measurements from shipped biochar mixed with ash and lime, and from spring 2024 onwards new before-mixing measurements started coming in. Before-mixing data showed higher permanence but lower carbon content, and that resulted in lower CORC volumes and a **negative balance** of 5360 CORCs.

See auditor's findings on monitoring change, new sampling and measurements in document audit_2025_WakefieldBiochar2_report page 11/20.

Table 2. Withdrawal rules in case of negative balance when on-going issuance method is used according to Puro Standard General Rules 4.0 Appendix A

<p>A.6.3 In the case that the Ongoing Issuance balance is negative, CO₂ Removal Supplier is liable to provide the amount indicated by Negative Balance of other CORCs with similar climate impact.</p> <p>A.6.3.1 The Issuing Body shall:</p> <ul style="list-style-type: none"> i. Suspend the Production Facility and the Account associated with the Production Facility ii. Withdraw from the Account of the CO₂ Removal Supplier the maximum amount of CORCs required to bring the Negative Balance to zero. iii. If the withdrawal is insufficient to bring the Negative balance to zero, the Issuing Body shall subtract from the Output volume for the subsequent Monitoring Period the maximum amount of CORCs required to bring the Negative Balance to zero. iv. If no further Monitoring Periods are planned, and there still is a Negative Balance after the previous steps, the CO₂ Removal Supplier shall deposit the amount of CORCs of the same type or, if unavailable, of comparable permanence required to bring the Negative Balance to zero. v. When the deposited CORCs are in the Account of the CO₂ Removal Supplier, the Issuing Body shall withdraw from that Account the amount of CORCs required to bring the Negative Balance to zero.

Remedial actions taken according to Puro Standard General Rules in Table 2:

- 1) Wakefield 2 issuances were put on hold in summer 2024 when Wakefield reported the change to Puro Registry [Rule A.6.3.1 i.]



- 2) **277** Wakefield 2 already issued CORCs resident in the CO2 Supplier's Account were put on hold for remedial actions.
- 3) Wakefield 2 completed the reporting and monitoring cycle for the period and the subsequent period in line with the defined process for negative balances according to General Rules 4.0.
- 4) An Audit was conducted for the period described in table 1 and a verified number of CORCs was reported. Also, the subsequent period was audited (Jan-Sep-2025).
- 5) The issuance balance for the period described in table 1 amounted to a **negative balance of -5396 CORCs** [Rule A.6.3.]
- 6) Remedial actions to recover the negative balance were planned [Rule A.6.3.]
 - a. **277** CORCs were withdrawn from the CO2 Removal Suppliers account [Rule A.6.3.1 ii.]
 - b. **770** CORCs of the same type were withdrawn (Wakefield 3 facility) [Rule A.6.3.1 iv. - v.]
 - c. **3272** CORCs of the same type were withdrawn (Wakefield 4 facility) [Rule A.6.3.1 iv. - v.]
 - d. **1077** CORCs were subtracted from Output volume of the subsequent monitoring period reporting 3,643.86 verified CORCs. After subtracting - 1,077 CORCs only 2,566.86 were issued (3,643.86 - 1,077 = 2,566.86 incl. decimal carry-over) for Jan-Sep-2025 period. [Rule A.6.3.1 iii.]
- 7) The negative balance of 5396 CORCs is **fully recovered** by remedial actions of 5396 CORCs as shown in Table 3.

Table 3: Withdrawals performed to balance Wakefield-2 monitoring period Oct-2023 to Dec-2024

Transaction	Date	Amount	Facility	Verified period	General Rule applied
Withdraw	17-Dec-25	277 CORCs	Wakefield-2	01 Jul to 31 Jul 2024	[Rule A.6.3.1 ii. withdraw from supplier's account]
Withdraw	11-Nov-25	770 CORCs	Wakefield-3	Oct-2023 to Sep-2024	[Rule A.6.3.1 iv. - v. withdraw same type]
Withdraw	11-Nov-25	3272 CORCs	Wakefield-4	Dec 2024 to Apr 2025	[Rule A.6.3.1 iv. - v. withdraw same type]
Subtract	17-Dec-25	1077 CORCs	Wakefield-2	Jan 2025 to Sep 2025	[Rule A.6.3.1 iii. subtract from next monitoring period]
	Total recovered	5396			
	To recover	5396			
	Balance	0			

Date: 17 December 2025

Place: Helsinki, Finland

Marianne Tikkanen, Head of Standard, Puro.earth

DocuSigned by:

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Withdrawal statement



Transaction details		From account		To account	
Transaction number cd39068e-62bd-465c-9e84-8c42024c81a2		Organization ID 2024-04-15 onwards (Organization ID until 2024-04-15) 79b4a7dd-4a1a-4e09-98b9-d32570339bc0 (86XB06ME29)		Organization ID 2024-04-15 onwards (Organization ID until 2024-04-15) 79b4a7dd-4a1a-4e09-98b9-d32570339bc0 (86XB06ME29)	
Transaction type Withdraw	Status Success	Organization name Accend AS	Business ID NO-924757620	Organization name Accend AS	Business ID NO-924757620
Volume 277 tCO2e	Standard PURO	Domain Puro Registry	Domain code PURO	Domain Puro Registry	Domain code PURO
Transaction started 2025-12-17 12:44:54	Transaction completed 2025-12-17 12:44:54	Account number ed79cc17-1642-4971-bbb1-6c42844aa4e7		Account number ed79cc17-1642-4971-bbb1-6c42844aa4e7	
		Street Nygårdsgate 33	ZIP code 1607	Street Nygårdsgate 33	ZIP code 1607
		City Fredrikstad	Country Norway	City Fredrikstad	Country Norway

Additional notes
CORCs withdrawn to balance the difference between verified CORCs and CORCs issued based on Ongoing Issuance Right of Wakefield Biochar Facility 2

Certificate IDs	Unit	Volume	Unit price	Currency	Production period	Types of credit	Facility name and ID	CO2 removal method code and name
PURO_PR_CORC100+_US_244045_2024_Oea2c2c8-e836-4dd0-a9ed-f6321b23d541_1164-1440	tCO2e	277	0.0		2024-07-01 - 2024-07-31	CORC 100+	Wakefield Biochar Facility 2-244045 (643002406801000718)	C03000000-Biochar (C03000000)



Withdrawal statement



Transaction details		From account		To account	
Transaction number fe85d396-40c3-49e7-8d37-5c301b7fc208		Organization ID 2024-04-15 onwards (Organization ID until 2024-04-15) 79b4a7dd-4a1a-4e09-98b9-d32570339bc0 (86XB06ME29)		Organization ID 2024-04-15 onwards (Organization ID until 2024-04-15) 79b4a7dd-4a1a-4e09-98b9-d32570339bc0 (86XB06ME29)	
Transaction type Withdraw	Status Success	Organization name Accend AS	Business ID NO-924757620	Organization name Accend AS	Business ID NO-924757620
Volume 4,042 tCO2e	Standard PURO	Domain Puro Registry	Domain code PURO	Domain Puro Registry	Domain code PURO
Transaction started 2025-11-11 15:29:53	Transaction completed 2025-11-11 15:29:54	Account number ed79cc17-1642-4971-bbb1-6c42844aae7		Account number ed79cc17-1642-4971-bbb1-6c42844aae7	
		Street Nygårdsgate 33	ZIP code 1607	Street Nygårdsgate 33	ZIP code 1607
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Certificate IDs	Unit	Volume	Unit price	Currency	Production period	Types of credit	Facility name and ID	CO2 removal method code and name
PURO_PR_CORC100+_US_517437_2025_1dce1bb9-299c-4f7f-b8c6-9584e0f00f61_1-3272	tCO2e	3,272	0.0		2024-12-01 - 2025-04-30	CORC 100+	Wakefield Biochar Facility 4-517437	C03000000 - Biochar (C03000000)
PURO_PR_CORC100+_US_939902_2024_13053cc9-fe64-43b9-adcb-f5dd415ae6b4_1-770	tCO2e	770	0.0		2023-10-01 - 2024-09-30	CORC 100+	Wakefield Biochar Facility 3-939902 (643002406801001135)	C03000000 - Biochar (C03000000)