

Final Output Audit Report

Audited Body	
Puro.earth Project Proponent	Accend AS
Name of Contact for Puro.earth Project Proponent	Paul Ferguson
Production Facility Operator	OBIO
Name of Contact for Production Facility Operator	Einar Stuve
Production Facility name	OBIO Rudshøgda
Production Facility ID	727586
Production Facility Location	Leinskogen 14 - 2360 Rudshøgda - Norway

Audit Description	
Type of Audit	Production Output Audit
Number of CORCs under Audit	1,289.67
Tonnes of dry biochar in stock (start)	102.14
Tonnes of dry biochar produced under Audit	358.92
Tonnes of dry biochar used under Audit	417.72
Tonnes of dry biochar in stock (end)	43.35
CORC conversion factor under Audit	3.087403045 tCO ₂ e per tonne dry biochar
Reporting Period Covered by Audit	01 April 2024 to 30 September 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth General Rules v3.1
Date of Auditor Engagement	10 December 2025
Date of Audit Report Submission	31 December 2025

Audit Outcomes	
Number of eligible CORCs	1,290.19
Tonnes of dry biochar in stock (start)	79.93
Tonnes of dry biochar produced under Audit	358.92
Tonnes of eligible dry biochar used	417.72
Tonnes of dry biochar in stock (end)	21.13
CORC conversion factor	3.088647898 tCO ₂ 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	Anouk Pilgrem Blasco
Peer Reviewer	Katherine Simmons

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect to the biochar production output and CO₂ Removal Certificates (CORCs) claims from an approved 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 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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20251231 OBIO - Biochar Output Audit Final Report vF.0	31 December 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

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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
The Biochar Methodology	Edition 2022 v3

PART A: Auditor's Report

To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink) were engaged to perform a reasonable assurance audit of Accend AS's CO₂ removal calculation for the reporting period covered by the audit, from 01 April 2024 to 30 September 2025, against the eligibility requirements of 'the Puro Standard General Rules v3.1(hereafter referred to as "the Puro Rules")'.

Details of Audited Bodies

Puro.earth Project Proponent	Accend AS
Production Facility Operator	OBIO
Production Facility name	OBIO Rudshøgda
Production Facility ID	727586
Production Facility location	Leinskogen 14 - 2360 Rudshøgda - Norway

Responsibility of the Audited Bodies' Management

The management of the audited bodies (i.e. Accend AS and OBIO) are responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CO₂ Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink.

The management of the audited bodies are 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 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. Additionally, EnergyLink and the verification team declare no conflict of interest with the audited bodies for this engagement.

Furthermore, EnergyLink 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's responsibility is to express an opinion on the audited bodies' 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 bodies' 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 bodies;
- assessing the audited bodies against eligibility criteria;
- conducting interviews and a (virtual) site visit to validate the evidence provided;
- analysing procedures that the audited bodies used to gather data;
- testing of calculations that the audited bodies 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 bodies and Puro.earth for the sole purpose of reporting on the audited bodies' 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 bodies 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 one corrective action request, which was addressed during the audit and issued one suggestion for improvement, which is optional to be implemented.

Corrective Action Request 1: Biochar in stock

The auditor identified a discrepancy in the reported biochar stock due to two errors:

- 1) The biochar bagged in 'small' bags were recorded as 'units' instead of 'volume' (i.e. m³); and
- 2) The opening stock was incorrectly obtained from Q2 2024 rather than Q1 2024, as required by OBIO's stock procedure.

Upon request, OBIO corrected these errors by revising the stock file, updating the LCA and the CORC Summary calculations. After these corrections, the eligible stock figures were recalculated and validated against production records and the closing stock data. **This resulted in the undercalculation of 0.52 CORCs.**

Suggestion for Improvement 1: Laboratory Testing Frequency

At the time of the audit, OBIO provided two laboratory analyses of biochar produced by the C-400 and C-500 pyrolysis machines, both conducted on the same day (31 March 2025). In consideration of the reporting period (April 2024 to September 2025) and the volume of biochar produced (over 358 dry tonnes), the auditor suggests that OBIO implement a more frequent laboratory testing regime. This would ensure that analyses are representative of production throughout the reporting period and account for potential variability in biochar characteristics across different batches and operational conditions.

Overall Conclusion

Positive Conclusion (Production Output Verification)

Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **1,290.19 CO₂ Removal Certificates (CORCs)** for the reporting period 1 April 2024 to 30 September 2025 by the audited bodies was correct. The audit procedures indicated that an undercalculation of 0.52 CORCs was made by the audited bodies. This discrepancy was not considered material, as it is below the 5% materiality threshold. The audited CORCs summary is presented in Table 1.

The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v3.1 and all eligibility requirements have been met.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	1,289.67	0.52	0.52 UC	1,290.19	0.040%	0.040%

*OC = Overcalculation / UC = Undercalculation

Sincerely,

Rodrigo PARDO PATRON | Director of Engineering
 EnergyLink Services Pty Ltd
 Lead Auditor
 31 December 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 bodies 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 not utilised for energy purposes. Instead, all biochar produced during the reporting period was marketed and sold for use as soil improvement for agricultural and urban environments and animal feed.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar produced was derived exclusively from spruce woodchips, obtained as a by-product of forest operations. All feedstock was PEFC-certified, ensuring compliance with sustainable sourcing standards.	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"> - [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	<p>The auditor confirmed that the LCA provided by OBIO included all information on the emissions of the different stages of the biochar cradle to grave life cycle, including:</p> <ul style="list-style-type: none"> - A1 Biomass and A2 Transport: Emissions from biomass (wood chips) and transport were correctly considered. - A3 Production: Emissions from biochar production, including infrastructure impact, equipment construction and decommissioning, energy use (based on electricity bills and diesel records) and maintenance were correctly considered. - A4 Transport to Site: Emissions from transporting biochar to customers were calculated by distance and weight (i.e. tkm). - B1 Application and Use: Emissions from applying biochar were estimated based on the amount of biochar applied and emissions factors of solid manure loading from a database source, which were deemed adequate by the auditor. 	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"> - 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	<p>The auditor confirmed that no fossil fuels were used to initiate the pyrolysis process. Ignition was achieved by burning dry feedstock. Furthermore, the auditor verified that the system operates with two separate reaction chambers, ensuring that no co-firing of fossil fuels and biomass occurs within the same chamber.</p> <p>The auditor confirmed that pyrolysis gases were captured and combusted within the system, and the resulting thermal energy was recovered for process integration and external distribution. Recovered heat was utilised on-site for biomass drying, while surplus heat was exported to the district heating network. When the district heating demand was low, an air-cooling system dissipated excess heat to ensure continuous and stable operation. The energy content of the biochar had been estimated using industry-standard values for wood-based biochar. Based on these parameters, the emissions allocation key applied was 59% to the biochar and 41% to the exported heat.</p> <p>OBIO had two biochar production units, which were less than 0.7:</p> <ul style="list-style-type: none"> - The C-400 unit: with a molar H/C_{org} ratio of 0.30; and - The C-500 unit: with a molar H/C_{org} ratio of 0.14 . 	N/A.

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.	Y	<p>The auditor confirmed that the facility used an automated conveyor system, which significantly reduced the manual handling of the biochar and mitigated the risks associated with fire and dust hazards.</p> <p>Furthermore, comprehensive fire safety measures were in place, including fire alarms throughout the premises, CO sensors, fire extinguishers, and hoses, all directly connected to the local fire department for immediate response. Additionally, a vacuum system collected the biochar fines from the packaging process, which ensured clean air in the packaging area and minimised the dust accumulation. The facility also provided a Safety Data Sheet (SDS), and a Safety Inspection Report as supporting evidence of compliance with safety requirements.</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 bodies have gone through a Production Facility Audit in 2023 and achieved a positive outcome.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	<p>During the RFI process, the auditor confirmed that the facility provided documentation supporting compliance with environmental, stakeholder, and social safeguards. Evidence included local government permits obtained during the Production Facility Audit and also for the 2024 construction work.</p> <p>Additionally, OBIO's EBC Certificate was presented as proof of compliance with ESG requirements under the EBC certification system. The Facility's Safety Handbook was also provided as evidence of commitment to operational safety and social responsibility.</p>	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the quantity of biochar produced and sold is documented via appropriate processes.</p>	<p><u>Finding</u></p>	<p>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. Biochar production and sales were documented through batch-level records in the LCA calculation file and cross-referenced with sales invoices.</p> <p>The auditor identified a discrepancy in the reported biochar stock due to two errors:</p> <ol style="list-style-type: none"> 1) The biochar bagged in ‘small’ bags were recorded as ‘units’ instead of ‘volume’ (i.e. m³); and 2) The opening stock was incorrectly obtained from Q2 2024 rather than Q1 2024, as required by OBIO’s stock procedure. <p>Upon request, OBIO corrected these errors by revising the stock file, updating the LCA and the CORC Summary calculations. After these corrections, the eligible stock figures were recalculated and validated against production records and the closing stock data. This resulted in the undercalculation of 0.52 CORCs.</p>	<p>Corrective Action Request 1</p>
<p>Confirm that metering infrastructure is in place to determine:</p> <ul style="list-style-type: none"> - The production output. - The energy use of the Production Facility. 	<p>Y</p>	<p>The auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar. A platform scale and manual pallet truck with weighting indication were used onsite and calibrated monthly.</p> <p>The auditor confirmed that dedicated metering infrastructure was in place to monitor the energy consumption at the Production Facility. Each pyrolysis unit (i.e. the C400 and C500) was equipped with a sub-meter to record electricity usage. The electricity used throughout the facility was measured via a main meter and logged manually.</p>	<p>N/A.</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm the calculations used to quantify emissions from the process. These must account for:</p> <ul style="list-style-type: none"> - Cultivating and harvesting of raw materials (forest vs other biomass). - The energy source used in the production process. - Transporting of raw materials to the Production Facility (based on distance transported and fuel used). 	Y	<p>The auditor confirmed that the calculations used to quantify the emissions from the process were accurate and comprehensive. The assessment verified that these calculations appropriately accounted for the cultivation and harvesting of raw materials, which consisted exclusively of woodchips sourced from PEFC-certified spruce forests, and chipped by a sole supplier who was close to the Facility.</p> <p>The LCA also included the energy used during the biochar production process and the transportation of raw materials to the production facility, based on the actual distance travelled and the fuel consumption. The woodchips were delivered to the facility by truck. No discrepancies were identified in the emissions calculations.</p>	N/A.

Quantification of CO₂ Removal

Table 4: Quantification of CO₂ Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / 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 bodies and confirmed that the formulae applied in the quantification of CO ₂ removal for biochar 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.	Y	Except where noted in Table 3, the auditor confirmed that all inputs to the CO ₂ removal calculation formula were accurate and consistent with the supporting evidence.	N/A.

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 ² .	Y	The auditor confirmed all necessary evidence has been provided as per Section 5 of the Biochar Guidelines.	N/A.
Confirm the biochar properties are based on laboratory analyses performed in laboratories accredited by national authorities and comply with international testing standards (e.g. ASTM, ISO, AS, D).	Y	The auditor confirmed that the laboratory tests presented by OBIO were obtained from Eurofins, certified under DIN EN ISO/IEC 17025:2018. In compliance with the European Biochar Certificate (EBC) program, the biochar was tested annually.	Suggestion for Improvement 1

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	<ul style="list-style-type: none">• 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 Puro Standard General Rules Version 3.1.

Appendix A: Response to Previous Audit Recommendations

The Production Facility’s audit dated 30 June 2024 (Bio.Inspecta AG) 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	Corrective Action Request / Recommendations
<p>Recommendation: Bio.Inspecta AG recommends that OBIO implement corrective actions to ensure compliance with EBC re-certification requirements. Specifically, OBIO should document water meter readings (and, where applicable, pressure readings) on a regular basis—at least twice per week—and retain corresponding evidence for submission during future audits. This requirement has been imposed as a “B Sanction” under the EBC re-certification process.</p>	<p>Y</p>	<p>The auditor verified that OBIO had implemented a process to measure the quantity of water added to each bag. These measurements were consistently recorded in the Production Batch Record. Biochar sack weights and water volumes were documented immediately after production to determine dry weight and moisture content.</p>	<p>N/A.</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 produced was derived exclusively from spruce woodchips, obtained as a by-product of forest operations. All feedstock was PEFC-certified.	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 confirmed that no fossil fuels were used to initiate the pyrolysis process. Ignition was achieved by burning dry feedstock using a match. Furthermore, the auditor verified that the system operates with two separate reaction chambers, ensuring that no co-firing of fossil fuels and biomass occurs within the same chamber. The auditor confirmed that pyrolysis gases are combusted within the system, and the resulting thermal energy is recovered for process integration and external distribution. Recovered heat was utilised on-site for biomass drying. Surplus heat was exported to the district heating network. When district heating demand was low, an air-cooling system dissipated excess heat, ensuring continuous and stable operation.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	The auditor confirmed that the facility employed an automated conveyor system, significantly reducing manual handling and mitigating risks associated with fire and dust hazards. Comprehensive fire safety measures were in place, including fire alarms throughout the premises, CO sensors, fire extinguishers, and hoses, all directly connected to the local fire department for immediate response. Additionally, a vacuum system collected fines from the entire transportation process, ensuring clean air and minimising dust accumulation. The facility also provided a Safety Data Sheet (SDS), and a Safety Inspection Report as supporting evidence of compliance with safety requirements.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.</p>	<p><u>Finding</u></p>	<p>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. Biochar production and sales were documented through batch-level records in the LCA calculation file and cross-referenced with sales invoices.</p> <p>The auditor identified a discrepancy in the reported biochar stock due to two errors:</p> <ol style="list-style-type: none"> 1) The biochar bagged in 'small' bags were recorded as 'units' instead of 'volume' (i.e. m³); and 2) The opening stock was incorrectly obtained from Q2 2024 rather than Q1 2024, as required by OBIO's stock procedure. <p>Upon request, OBIO corrected these errors by revising the stock file, updating the LCA and the CORC Summary calculations. After these corrections, the eligible stock figures were recalculated and validated against production records and the closing stock data. This resulted in the undercalculation of 0.52 CORCs.</p>	<p>Corrective Action Request 1</p>
<p>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.</p>	<p>Y</p>	<p>The auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar. A platform scale and manual pallet truck with weighting indication were used onsite and calibrated monthly.</p> <p>The auditor confirmed that dedicated metering infrastructure was in place to monitor the energy consumption at the Production Facility. Each pyrolysis unit (i.e. the C400 and C500) was equipped with a sub-meter to record electricity usage. The electricity used throughout the facility was measured via a main meter and logged manually.</p>	<p>N/A.</p>
<p>Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO₂ removal for the purpose of Preparing the Output Report and calculating CORCs.</p>	<p>Y</p>	<p>Except where noted in Table 3, the auditor confirmed that all inputs to the CO₂ removal calculation formula were accurate and consistent with the supporting evidence.</p>	<p>N/A.</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	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Error in biochar stock	1,289.67	1,290.19	0.52	0.52 UC	0.040%	0.040%
Total	1,289.67	1,290.19	0.52	0.52 UC	0.040%	0.040%

*OC = Overcalculation/UC = Undercalculation