Final Audit Report

Audited Body	
Puro.earth Project Proponent	Accend AS
Name of Contact for Puro.earth Project Proponent	Paul Ferguson
Production Facility Operator	Wakefield Biochar
Name of Contact for Production Facility Operator	Thomas Marrero
Production Facility name	Wakefield Biochar Facility 2
Production Facility ID	244045
Production Facility Location	Brunswick, GA – United States

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	11,822.54
Tonnes of dry biochar in stock at the start of the reporting period	0.00
Tonnes of dry biochar produced under Audit	35,140.15 (10,801.49 dry tonnes of biochar and 24,338.66 tonnes of lime and ash)
Tonnes of dry biochar used under Audit	35,140.15 (10,801.49 dry tonnes of biochar and 24,338.66 tonnes of lime and ash)
Tonnes of dry biochar in stock at the end of the reporting period	0.00
CORC conversion factor under Audit	0.336 tCO_2e per tonne dry biochar
Reporting Period Covered by Audit	1 October 2023 to 31 December 2024
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1 (Edition 2023)
Date of Auditor Engagement	15 May 2025
Date of Audit Report Submission	4 November 2025

Audit Outcomes	
Number of eligible CORCs	**14,059.35**
Tonnes of dry biochar in stock (start)	**0**
Tonnes of dry biochar produced under Audit	**10,801.49**
Tonnes of eligible dry biochar used	**10,801.49**
Tonnes of dry biochar in stock (end)	**0**
CORC conversion factor	**1.302 tCO_2e per tonne dry biochar**[1]
Reporting Period given assurance	**1 October 2023 to 31 December 2024**
Calculation Method	Biochar Methodology Edition 2022 v3

[1] Value rounded to three (3) decimal places.

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo
Additional Audit Personnel	Thais Monteiro Voll Brandon Melyadi Jazz Ousangdikul
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_2 Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and 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

COMMERCIAL AND CONFIDENTIAL

Version Control Record

Project Number – J0651				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20251104 Wakefield Brunswick Output Final Audit Report 2025 vF.0	4 November 2025	vF.0	Rodrigo Pardo Patron	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
OSHA	The Occupational Safety and Health Administration
SDS	Safety Data Sheet
SFI	Sustainable Forestry Initiative
Spoil	The mixed product composed of biochar and lime
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 Wakefield Biochar Facility 2's CO_2 Removal calculation for the reporting period covered by the audit, from 1 October 2023 to 31 December 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 Bodies

Puro.earth Project Proponent	Accend AS
Production Facility Operator	Wakefield Biochar
Production Facility name	Wakefield Biochar Facility 2
Production Facility ID	244045
Production Facility location	Brunswick, GA – United States

Responsibility of the Audited Bodies' Management

The management of the audited bodies (that are, Accend AS and Wakefield Biochar) are 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_2 Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink Services.

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 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*[2].

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.*

[2] 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 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 physical site visit to verify 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 two (2) corrective action requests, which were addressed during the audit. Further, the auditor issued two (2) suggestions for improvement to be implemented by the next audit.

Corrective Action Request 1: LCA Boundary

According to section 4.5 of the Biochar Methodology, "all greenhouse gas emissions from the transportation and handling of biochar must be accounted for until it is used in a mineral matrix (such as soil or concrete) from which it cannot be separated and results in a final product with a biochar content below 50% v/v". In the initial LCA submitted by Wakefield, the calculations were made with respect to spoil[3] (i.e. the boundary ended when spoils were applied to soil and the E_{store} was calculated with the mass and the C_{org} of spoils). However, in the pre-settling basin (PSB), the biochar was mixed with lime, which resulted in spoils. As the biochar cannot be separated from the spoils, the biochar's life cycle assessment (LCA) was reviewed. Following the approval from Puro.earth, Wakefield adjusted its LCA boundary to conclude once the biochar was mixed with lime, and exclude emissions associated with the geotube process, transportation and the spreading of spoils.

As such, the calculation of E_{store} was modified to be calculated from the mass and C_{org} of pure biochar. This resulted in the dry tonnes considered to significantly change, from 35,140.15 dry tonnes of spoil to 10,801.49 dry tonnes of biochar. The difference of 24,338.66 tonnes represents lime and ash in the spoil mixture. This change affected the calculations in the LCA and resulted in an undercalculation of 2,236.81 CORCs.

Corrective Action Request 2: Moisture Content

The auditor found an error in the spoil shipment records in the LCA where the moisture content of several shipments was listed as 18%. This was an outlier that seemed to be attributed to human error. Upon review, Wakefield amended the outlying moisture content to align with the measurement taken on the closest shipment date. Due to the revised LCA boundary, this did not affect the final calculation of CORCs.

Suggestion for Improvement 1: Laboratory Results

While Wakefield provided monthly lab tests for the spoils, only two (2) lab results of pure biochar (i.e. before mixed with lime) were provided for the reporting period from 1 October 2023 to 31 December 2024 (15 months). It was agreed with Puro.earth that the H/Corg ratio would be assessed at the point of biochar production, accordingly, the auditor suggests undertaking an assessment of the representativeness of the laboratory testing of unmixed biochar, to determine a suitable testing regime.

Suggestion for Improvement 2: LCA Template

The auditor observed that the sophisticated LCA reporting templates require some knowledge inherent to LCA developers, and therefore, the auditor suggests the submission of Puro.earth's LCA template as additional supporting document.

[3] "Spoil" refers to the mixed product composed of biochar and lime.

Overall Conclusion

Qualified Conclusion (Output Audit)

Production Output Audit

The lead auditor is able to express a qualified reasonable assurance opinion that, noting the effects of Corrective Action Request 1, Corrective Action Request 2, and the matters discussed in the Basis of Qualified Conclusion, the quantification of 14,059.35 CO2 Removal Certificates (CORCs) by Wakefield Facility 2 (Brunswick) for the period 1 October 2023 to 31 December 2024, in all material respects, is correct. The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v3.1 (Edition 2023).

A summary of the CORCs under the audit is provided in Table 1.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	11,822.54	2,236 .81	2,236 .81 UC	14,059.35	18.92%	18.92%

*OC = Overcalculation / UC = Undercalculation

Basis of Qualified Conclusion

The auditor identified that the LCA boundary could be amended to further comply with the Biochar Methodology. The change in the LCA boundary led to major changes in the calculation of CORCs completed by the audited body that resulted in an audit error rate exceeding the 5% materiality threshold.

Aside from the LCA boundary, the auditor did not identify any other material errors.

Sincerely,

Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
4 November 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 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 B).

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 in applications as a mixed material with biochar and lime, which was applied on soil for land remediation at local farmlands.	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 sustainably sourced waste biomass. The feedstock consisted of waste bark from Brunswick Cellulose's internal de-barking process. Brunswick Cellulose held certification under the Sustainable Forestry Initiative (SFI).	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / 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 Wakefield (Brunswick) included all information on the emissions of the different stages of the biochar lifecycle. Based on Puro.earth's clarification on rule 4.5 of the biochar methodology, the LCA boundary has been amended to only include greenhouse gas emissions up until activities necessary to mix the biochar in a mineral matrix (lime), from which it cannot be separated and results in a final product with a biochar content below 50% v/v. This led the following changes in the LCA: – **A1 Biomass & Materials:** the embodied emissions associated with the geotube materials were excluded; and – **A2 Transport of Biomass:** the emissions from the transport of geotubes from the market provider to production facility were excluded. Since the biomass used was waste bark from onsite processes, there are no emissions associated with A1 and A2. – **A3 Production:** the emissions from fuels and energy used for the dredging, dewatering and excavation of the spoils (biochar and lime mixture) were excluded; and – **B1 Application and use:** all emissions in B1 including transport to application site and application on farmland were excluded. **The revised LCA boundary led to an undercalculation of 2,236.81 CORCs.**	Corrective Action Request 1Suggestion for Improvement 2: LCA Template
Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology (see complete requirement below).	Y	The auditor confirmed that the Production Facility's boiler used a mix of energy sources: 55% natural gas, 2.1% tire-derived fuel (TDF), and 43% biomass (bark). Fossil fuel emissions were calculated and allocated to steam and biochar based on energy content. Furthermore, the auditor confirmed that emissions related to fossil fuel use were considered in the LCA, and that there was no co-firing of fossil fuels and biomass in the same reaction chamber.	N/A.
	Y	The pyrolysis gases are recovered and used for electricity generation.	N/A.
	Y	Before any mixing with lime: the molar H/Corg ratio of the biochar was 0.19.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
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.	Finding	Biochar and ash from the bark boiler were flushed into a U-shaped Pond, where contractors excavated to separate the coarse biochar. Approximately 25% of the biochar was extracted directly from the pond and was not included in the CORCs claim. The remaining 75% flowed into a pre-settling basin (PSB), an aerated artificial lake where the biochar was mixed with lime residues discharged from the facility. The PSB was periodically dredged, and the dredged material was dewatered using Geotubes. Wakefield Biochar later excavated the Geotubes and loaded the material, known as "spoils" into trucks for land application. This portion of the biochar was included under the CORCs claim. In the Spring of 2024, Wakefield Biochar noticed that some batches of the biochar/lime mix (spoils) from the Brunswick facility looked different compared to previous years. This prompted more detailed sampling and testing, which showed that the organic carbon content was lower than previous batches. The carbon content ranged from 9.8 to 34.3%, compared with historical values of 34 to 43%. After testing several samples across multiple laboratories and reviewing procedures, Wakefield concluded that the drop in carbon content was not only due to testing issues but also due to changes in the composition of the mixed biochar itself. Wakefield mentioned that these changes were associated to operational changes at the mill, such as dredging routines and boiler performance. For the H/C ratio analysis, Wakefield collected samples from the pure biochar extracted before it reached the PSB and before mixing with lime. Using this pure biochar, Wakefield measured an H/Corg ratio of 0.19, which meets the permanence requirement. In contrast, the H/Corg ratio of the spoils ranged from 0.837 to 1.393, reflecting the influence of lime addition. For the carbon content, Wakefield used the volume-weighted average organic carbon percentage of the biochar-lime mix, as this represented the material applied to land during the monitoring period. The Puro.earth Eligibility Team agreed with this approach, confirming that the H/Corg ratio should be assessed at the point of biochar production, before any mixing. Additionally, the Eligibility Team clarified that since the CORC report reflected the weight of the biochar-lime mix, the carbon content used must correspond to the composition of that mix.	Suggestion for Improvement 1

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	The auditor confirmed via discussions with Wakefield Biochar personnel that appropriate safety measures were taken to ensure the safe handling and transport of the biochar. Moisture was added to the ash and biochar produced in the boiler. The ash and char from the boiler were flushed to a pond and pre-settling basin. Furthermore, the project proponents provided the Safety Data Sheet (SDS) of products and evidence of compliance under Occupational Safety and Health Administration (OSHA).	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 already gone through a Production Facility Audit in 2022 and achieved a positive outcome.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that the CO_2 Removal Supplier showed sufficient evidence to demonstrate that the Production Facility does no significant harm to the surrounding natural environmental and local communities.	N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	The auditor confirmed that Wakefield Biochar has implemented daily moisture measurements and ensured truck scales are routinely calibrated. As such, the auditor confirmed that the quantity of biochar produced during the reporting period was documented appropriately. However, the auditor found an error in the transport records in the LCA where the moisture content of several shipments was listed as 18% which were an outlier. Upon review, Wakefield amended the moisture content to reflect the closest day with valid moisture content measurement. Due to the new LCA boundary, this did not affect the final calculation of CORCs.	Corrective Action Request 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that metering infrastructure is in place to determine: – the production output. – the energy use of the Production Facility.	Y	The auditor confirmed during the physical site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (onsite scales and moisture analyser) are routinely calibrated. Sufficient evidence was provided for electricity consumed by the boiler, stack emission from bark, fuel oil and natural gases. Appropriate calculations were used to scale emissions allocated to biochar.	N/A.

Quantification of CO_2 Removal

Table 4: Quantification of CO_2 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 formulas 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.	Finding	The auditor found some LCA inputs such as bulk density, land application agreement and truck tickets were not supported by evidence. Upon request, Wakefield has provided sufficient evidence and clarification (Although evidence for bulk density was not provided due to the parameters not being used in calculations under the new LCA boundary). **The new LCA boundary impacted all calculations and led to an undercalculation of 2,236.81 CORCs.** As a result, a detailed breakdown for the variations in the quantity of CORCs in Appendix C were all attributed to this change. The auditor confirms that the inputs to the calculation formula of CO_2 removal are appropriate and consistent with the evidence provided. However, the auditor found that the sophisticated LCA reporting templates requires knowledge inherent to LCA developers, and therefore, the auditor has issued a recommendation.	Corrective Action Request 1 Suggestion for Improvement 2

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[4].	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 the laboratory tests presented by Wakefield were obtained from Control Laboratories, which hold analytical certifications from State regulatory agencies and the US Environmental Protection Agency (EPA) and are approved by the International Biochar Initiative (IBI). Furthermore, Control Laboratories used ASTM D4373 for the Organic Carbon. Lastly, Wakefield provided the auditor with a Biochar sampling and testing protocol, which outlines the monitoring plan (including sampling frequency) to ensure representative sampling.	N/A.

[4] 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 Puro Standard General Rules Version 3.1.

Appendix A: Response to Previous Audit Recommendations

The Production Facility's audit dated 19 December 2023 (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
Recommendation (1): EnergyLink Services recommends that Wakefield Biochar augment its LCA calculation procedures, so that: - All relevant emissions sources are properly included in the LCA emissions boundary; and - All data, assumptions, and formulae used for the calculation of emissions associated with the biochar life cycle are consistent with the supporting evidence.	Yes	With exception to Corrective Action Request 2, the auditor did not find other errors or discrepancies in the LCA, and is satisfied Wakefield had enhanced their record keeping and quality assurance procedures.

Appendix B: Site Visit Findings

Site Visit Details

Date of Visit	The auditor visited Brunswick on 23 July 2025.
Location	Georgia-Pacific Pulp & Paper in Brunswick, Georgia, USA
Personnel(s) Present	Tom Marrero (President), Paul Ferguson (Accend), Daniel Sierra (Puro.earth) & Rodrigo Pardo Patron (EnergyLink)
Objective	EnergyLink Services' lead auditor, Rodrigo Pardo Patron, completed a physical site visit to Wakefield Facility 2 (Brunswick), Georgia, USA on 23 July 2025. The purpose of the visit was to investigate changes observed in the characteristics of the spoils between reporting periods.
Method	The site visit to the biochar production facility aimed to assess the operational practices that led to changes in the characteristics of the spoils (i.e., the mixture of biochar and lime at the PSB) between reporting periods. An overview of the production process was conducted, including feedstock handling and preparation, pyrolysis technology, and biochar output management. The lime stream discharged into the PSB was also examined. The auditor observed dredging and foam control activities at the PSB and visited the dewatering operations at the Geotubes location. The auditor interviewed site operations personnel, who explained the process in detail. The auditor also observed Wakefield Biochar excavating the Geotubes and loading the material into trucks for land application. Truckload weight tickets were reviewed and cross-checked against production log records. Lastly, the auditor visited one of the land application sites, observed the delivery of spoils, and witnessed the material being sprayed. An interview with site personnel was also conducted to confirm operations and the quantities of product delivered.

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 sustainably sourced waste biomass. The feedstock consisted of waste bark from Brunswick Cellulose's internal de-barking process. Brunswick Cellulose held certification under the Sustainable Forestry Initiative (SFI).	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.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
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 the Production Facility's boiler used a mix of energy sources: 55% natural gas, 2.1% tire-derived fuel (TDF), and 43% biomass (bark). Fossil fuel emissions were calculated and allocated to steam and biochar based on energy content. Furthermore, the auditor confirmed that emissions related to fossil fuel use were considered in the LCA, and that there was no co-firing of fossil fuels and biomass in the same reaction chamber. The pyrolysis gases are recovered and used for electricity generation.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	The auditor confirmed via discussions with Wakefield Biochar personnel that appropriate safety measures were taken to ensure the safe handling and transport of the biochar. Moisture was added to the ash and biochar produced in the boiler. The ash and char from the boiler were flushed to a pond and pre-settling basin. Furthermore, the project proponents provided the Safety Data Sheet (SDS) of products and evidence of compliance under Occupational Safety and Health Administration (OSHA).	N/A.
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 that Wakefield Biochar has implemented daily moisture measurements and ensured truck scale are routinely calibrated. As such, the auditor confirmed that the quantity of biochar produced during the reporting period was documented appropriately. However, the auditor found an error in the transport records in the LCA where the moisture content of several shipments was listed as 18% which was an outlier. Upon review, Wakefield amended the moisture content to reflect the closest day with valid moisture content measurement. Due to the new LCA boundary, this did not affect the final calculation of CORCs.	Corrective Action Request 2

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	The auditor confirmed during the physical site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (onsite scales and moisture analyser) are routinely calibrated. Sufficient evidence was provided for electricity consumed by the boiler, stack emission from bark, fuel oil and natural gases. Appropriate calculations were used to scale emissions allocated to biochar.	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 found some LCA inputs such as bulk density, land application agreement and truck tickets were not support by evidence. Upon request, Wakefield has provided sufficient evidence and clarification (Although evidence for bulk density was not provided due to the parameters not being used in calculations under new LCA boundary) **The new LCA boundary had material impacts on all calculations and led to an undercalculation of 2,236.81 CORCs.** As a result, a detailed breakdown for the variations in the quantity of CORCs in Appendix C were all attributed to this change. The auditor confirms that the inputs to the calculation formula of CO_2 removal are appropriate and consistent with the evidence provided. However, the auditor found that the sophisticated LCA reporting templates requires knowledge inherent to LCA developers, as such, the auditor has issued a recommendation.	Corrective Action Request 1 Suggestion for Improvement 2

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 (%)
Changes in the LCA Boundary	11,822.54	14,059.35	2,236.81	2,236.81 UC	18.92%	18.92%
Total	**11,822.54**	**14,059.35**	**2,236.81**	**2,236.81 UC**	**18.92%**	**18.92%**

*OC = Overcalculation/UC = Undercalculation