

## Final Audit Report

### Audited Bodies

Puro.earth Project Proponent	Accend AS
Name of Contact for Puro.earth Project Proponent	Paul Fergusson
Production Facility Operator	Wakefield Biochar
Name of Contact for Production Facility Operator	Thomas Marrero
Production Facility Location	Fitzgerald, GA – United States

### Audit Description

Type of Audit	Production Facility Audit and Output Audit
Number of CORCs under Audit	421
Tonnes of dry biochar under Audit	151
Reporting Period Covered by Audit	1 June 2023 to 30 September 2023
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1 (Edition 2023)
Date of Auditor Engagement	3 November 2023
Date of Audit Report Submission	7 February 2024

### Reporting Requirements

Number of eligible CORCs	406
Tonnes of eligible dry biochar	145
CORC conversion factor	2.805 tCO <sub>2</sub> e per tonne dry biochar
Calculation Method	Biochar Methodology

### Auditing Body

Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo
Additional Audit Personnel	Thais Monteiro Voll Brandon Melyadi
Peer Reviewer	Mark Wallace

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 Annex A: Biochar Methodology to the Puro Standard General Rules v3.1 (Edition 2023).

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

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

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

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

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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 (Edition 2023)
The Biochar Methodology	Edition 2022 v2 Annex A: of the Puro Rules

## 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 3 – Fitzgerald's CO<sub>2</sub> Removal calculation from the production of biochar for the period 1 June 2023 to 30 September 2023 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 Facility 3 – Fitzgerald GSRN: 643002406801001135
Production Facility location	West Fraser - Fitzgerald Sawmill 173 Peachtree Road, Fitzgerald, GA, USA

### 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 'Annex A: Biochar Methodology of the Puro Rules Edition 2022 v2' (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 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*<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 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

Five corrective action requests were addressed during the audit process, and the auditor issued two recommendations and two suggestions for improvement.

### Corrective Action Request 1: Moisture Percentages Estimation

The auditor requested that Wakefield Biochar (Fitzgerald) review its estimation of moisture percentages for eight biochar shipments. In response, for those without available data, Wakefield adjusted to 56.4%, representing the average of the measured actual moisture percentages instead of the standard 50%.

### Corrective Action Request 2: Truckload Estimation

EnergyLink Services requested Wakefield Biochar (Fitzgerald) to review the average tons per truckload per day used in calculating the percentage of biochar production. In response, Wakefield replaced the previously listed figure of 17 tons with the more accurate actual average of 13.23 tons, providing a more precise reflection of the tons shipped. This adjustment results in a reduction in the total biochar produced, leading to an increased allocation of emissions to biochar.

### Corrective Action Request 3: Production Cover Period Adjustment

EnergyLink Services requested Wakefield Biochar (Fitzgerald) to adjust for the period from July 2022 to June 2023, aligning it with the electricity service period. Moreover, the calculation for the biochar yield percentage, based on the total days in the period March 2023 to July 2023, when both machines (CDK1 and CDK2) were operative, producing 13.23 tons/day.

### Corrective Action Request 4: Electricity Allocation

EnergyLink Services requested Wakefield Biochar (Fitzgerald) to review power consumption allocation to each product (e.g., biochar, lumber, chips, bark, and shavings). In response, Wakefield recalculated power consumption allocation based on the actual tons produced for each product instead of truckload estimations. Additionally, the electricity emission factor was revised from high to medium voltage for grid-exported electricity, and adjustments were made to cover periods for electricity consumption per unit of biochar, aligning it with the electricity service period.

### Corrective Action Request 5: Diesel consumption

EnergyLink Services requested Wakefield Biochar (Fitzgerald) to review diesel consumption for transport of char on site. In response, Wakefield amended their calculations to capture also the diesel used by the front loader to transport the biochar from the stockpile to the truck for shipment.

### Recommendation 1: LCA

EnergyLink Services recommends that Wakefield Biochar augment its LCA calculation procedures, so that all data, assumptions, and formulae used for the calculation of emissions associated with the biochar life cycle are consistent with the supporting evidence.

### Recommendation 2: Record-keeping

EnergyLink Services recommends that Wakefield Biochar enhance its record-keeping procedures so that all supporting evidence of diesel consumption on-site is accurate and consistent.

### Suggestion for Improvement 1: LCA

EnergyLink Services suggests that Wakefield Biochar excludes irrelevant formulae in the LCA calculations, ensuring consistency, accuracy, transparency, and completeness in calculating the life cycle GHG emissions associated with biochar production. Furthermore, EnergyLink Services recommends that Wakefield Biochar maintain consistency in the date coverage period across all calculations aligned with the electricity cover period.

### Suggestion for Improvement 2: Laboratory analyses

EnergyLink Services suggests that Wakefield Biochar conduct more frequent laboratory analyses throughout the reported biochar production period to enhance the accuracy of the data provided.

## Overall Conclusion

**Positive Conclusion (Production Facility Audit) and Adverse Conclusion (Production Output Audit)**

### Production Facility Audit

In the lead auditor’s opinion, the carbon removal activity performed in the audited CO<sub>2</sub> Removal Supplier’s Production Facility met the eligibility requirements of the Puro Rules.

### Production Output Audit

The auditor has assessed the evidence provided by the audited bodies and verified that, noting the effects of Corrective Action Request 1: Moisture Percentages Estimation, Corrective Action Request 2: Truckload Estimation, Corrective Action Request 3: Production Cover Period Adjustment, Corrective Action Request 4: Electricity Allocation, Corrective Action Request 5: Diesel consumption and the matters discussed in Basis for Adverse Conclusion, led to an absolute error of 47 CO<sub>2</sub> Removal Certificates (CORCs). A summary of the CORCs under audit is provided in Table 1. The findings represent a material misstatement, and the auditor has in turn formed an adverse audit opinion.

In total the audited bodies overcalculated a net of 15 CORCs. As such, the lead auditor is able to express a reasonable assurance opinion that, in all material respects, 406 CORCs calculated by the audited bodies for the reporting period covered by the audit of 1 June 2023 to 30 September 2023 are eligible for creation.

Table 1: CORCs under audit summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	421	47	15 OC	406	11.164%	3.563%

\*OC = Over calculation/UC = Under calculation

### Basis for Adverse Conclusion

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

- Change in the moisture percentages estimation used for the calculation of the moisture percentages for eight biochar shipments without available data.
- Change in the truckload estimation used for the calculation of the percentage of biochar produced.

- Change in the production cover period used for the calculation of the percentage of biochar produced, aligning it with the electricity service period.
- Change in the power consumption allocation to each product (e.g., biochar, lumber, chips, bark, and shavings).
- Change in the diesel consumption calculation to capture the diesel used by the front loader to transport the biochar from the stockpile to the truck for shipment.

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

Sincerely,



Rodrigo PARDO PATRON

Lead Auditor

Director of Engineering – EnergyLink Services Pty Ltd

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16 February 2024

## Part B: Detailed Findings

### Audit Findings and Conclusions

Table 2 to Table 6 summarise the findings from the Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a virtual site visit to the Production Facility. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited 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 subject to this audit was used as soil amendment for agricultural applications.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar produced in the Fitzgerald Sawmill was produced from sustainably sourced biomass. The feedstock was composed of sawdust from Southern Pine lumber production.	N/A.
Confirm that the producer demonstrates net-negativity with results from a LCA that shows: <ul style="list-style-type: none"> <li>- carbon footprint of the biomass production and supply.</li> <li>- emissions from the biochar production process.</li> <li>- carbon footprint of the biochar end use.</li> <li>- cradle to grave.</li> </ul>	Y	The auditor confirmed that the LCA provided by Wakefield Biochar included the relevant information on the emissions arising from the different stages of the biochar cradle to grave life cycle.	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: <ul style="list-style-type: none"> <li>- no fossil fuel is used for heating the pyrolysis reactor</li> <li>- the pyrolysis gases are recovered or combusted</li> <li>- the molar H/C<sub>org</sub> ratio is less than 0.7</li> </ul>	Y	The auditor confirmed that both Continuous Drying Kilns exclusively utilize sawdust sourced from onsite lumber operations, constituting a 100% reliance on this renewable and sustainable fuel.	N/A.
		The pyrolysis gases are captured and combusted at high temperature.	
		The auditor confirmed the average of molar H/C <sub>org</sub> ratio is 0.13.	
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	The auditor verified that the biochar is quenched initially and then loaded into a dumpster. Subsequently, forklifts transport the loaded dumpster to a temporary on-site storage for collection by Wakefield Biochar.	N/A.

### Standing Data

Table 3: Record Keeping

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data of the Production Facility and the CO <sub>2</sub> Removal Supplier was collected and checked.	Y	The auditor confirmed that the standing data of the Production Facility and the CO <sub>2</sub> Removal Supplier was collected and checked.	N/A.

## Production Facility Assessment

Table 4: 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 Production Facility is eligible under the general rules of Puro Standard, and all necessary evidence had been provided.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y	The auditor confirmed that the CO <sub>2</sub> 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 Production Facility demonstrate additionality, that the CO <sub>2</sub> removals are a result of carbon finance, and that the project is not required by existing regulations or other obligations.	Y	The auditor confirmed that the CO <sub>2</sub> Removal Supplier showed sufficient evidence to demonstrate that the project meets the requirements of Clause 1.2.3 of the Biochar Methodology.	N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	Except for the summary of the errors found by the auditor in Appendix B, the auditor confirmed that Wakefield Biochar has implemented daily moisture measurements and ensured appropriately calibrated weighbridge shipments from the site. As such, the auditor confirmed that the Production Facility documentation system was accurate and reliable.	N/A.
Confirm that metering infrastructure is in place to determine: <ul style="list-style-type: none"> <li>- the production output.</li> <li>- the energy use of the Production Facility.</li> </ul>	Y	The auditor confirmed during the virtual site visit and through additional evidence provided by the audited bodies, that the Production Facility was equipped with an appropriate and calibrated weighbridge, which was used to the quantification of the biochar sold.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>(CONTINUED) Confirm that 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>	<p><u>Finding</u></p>	<p>The auditor requested Wakefield Biochar (Fitzgerald) to review diesel consumption for transport of char on site. In response, Wakefield amended their calculations to capture also the diesel used by the front loader to transport the biochar from the stockpile to the truck for shipment. <b>This error resulted in the overcalculation of 8 CORCs.</b></p> <p>Additionally, Wakefield calculated the diesel consumption on-site by considering the average fuel consumption rate of each specific piece of equipment and machinery, along with their respective operating hours during the given period. As the diesel emissions from the machinery can significantly impact the LCA calculation, the auditor recommends that Wakefield enhance its record-keeping procedures for diesel consumption.</p>	<p>Corrective Action Request 5</p> <p>Recommendation 2</p>
	<p>Y</p>	<p>The auditor confirmed that the Production Facility had procedures in place to quantify the electricity and fuel consumed by its operations. The annual electricity consumption data was sourced from the electricity bill, with allocation based on the actual tons produced for each product category (such as biochar, lumber, chips, bark, and shavings). To quantify sawdust consumption, the Production Facility relied on maintained consumption records.</p>	<p>N/A.</p>
<p>Confirm the calculations used to quantify emissions from the process. These must account for:</p> <ul style="list-style-type: none"> <li>- The energy created by the biochar.</li> <li>- The energy source used in the production process.</li> <li>- Cultivating and harvesting of raw materials (forest vs other biomass).</li> <li>- Transporting of raw materials to the Production Facility (based on distance transported and fuel used).</li> </ul>	<p><u>Finding</u></p>	<p>The auditor identified an error in the estimation calculation of the moisture percentages for eight biochar shipments. Instead of the standard 50%, those without available data were adjusted to 56.4%, representing the average of the measured actual moisture percentages. <b>This error resulted in the overcalculation of 18 CORCs.</b></p>	<p>Corrective Action Request 1</p>
	<p><u>Finding</u></p>	<p>Furthermore, the auditor requested Wakefield to review the average tons per truckload per day to accurately reflect the actual average tons shipped. The previously listed figure of 17 tons per truckload per day was replaced with the more precise actual average of 13.23 tons. This adjustment results in a reduction in the total biochar produced, leading to an increased allocation of emissions to biochar. <b>This error resulted in the overcalculation of 5 CORCs.</b></p>	<p>Corrective Action Request 2</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>(CONTINUED) Confirm the calculations used to quantify emissions from the process. These must account for:</p> <ul style="list-style-type: none"> <li>- The energy created by the biochar.</li> <li>- The energy source used in the production process.</li> <li>- Cultivating and harvesting of raw materials (forest vs other biomass).</li> <li>- Transporting of raw materials to the Production Facility (based on distance transported and fuel used).</li> </ul>	<p><b>Finding</b></p>	<p>Additionally, the auditor requested Wakefield to adjust for the period from July 2022 to June 2023, aligning it with the electricity service period. Moreover, the calculation for the biochar yield percentage, based on the total days in May 2023, was corrected to 31 days instead of 30 days. <b>This error resulted in the undercalculation of 6 CORC.</b></p>	<p>Corrective Action Request 3: Production Cover Period Adjustment</p>
	<p><b>Finding</b></p>	<p>The auditor identified an error in the quantification of the emissions associated with the electricity consumption of the equipment used for the biochar production processes. The error was due to the percentages of power consumption allocated to each product (e.g., biochar, lumber, chips, bark, and shavings) being calculated based on truckload estimations. Subsequently, the auditor requested Wakefield to recalculate power consumption allocation based on the actual tons produced for each product. Additionally, the electricity emission factor was revised from high to medium voltage for grid-exported electricity, and adjustments were made to cover periods for electricity consumption per unit of biochar, aligning it with the electricity service period. <b>This error resulted in the undercalculation of 10 CORCs.</b></p>	<p>Corrective Action Request 4</p>
	<p>Observation</p>	<p>The auditor observed that the LCA calculations incorporate certain formulae that are irrelevant to the Fitzgerald Facility. For example, the A1 Materials tab contains empty formulae related to packaging, even though the biochar is sold in bulk without any packaging. Furthermore, within the A2 Transport tab, there are empty formulae, as the sawdust is produced on-site and transported using conveyors, resulting in no greenhouse gas emissions attributable to the biochar.</p> <p>Additionally, the auditor noted a lack of alignment in the date coverage period across all calculations. The auditor recommends that the date coverage period be standardized based on the electricity cover period.</p>	<p>Suggestion for Improvement 1</p>
	<p>Observation</p>	<p>The auditor observed that the two laboratory analyses were conducted in September 2022 and May 2023, not aligning with the claimed biochar production period. However, considering the similarity in biochar production before the facility audit, the auditor considers this as a minor issue.</p>	<p>Suggestion for Improvement 2</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<b>(CONTINUED) Confirm the calculations used to quantify emissions from the process.</b>	<b><u>Finding</u></b>	Except when noted above, the auditor confirmed that the LCA provided by Wakefield included all information on the emissions of the different stages of the biochar life cycle (cradle-to-grave).	Recommendation 1
<b>Confirm the CO<sub>2</sub> Removal Supplier is able to calculate the CO<sub>2</sub> Removal independently.</b>	Y	Except for the summary of the errors found by the auditor in Appendix B, the auditor reviewed the evidence provided by the audited bodies and confirmed that the CO <sub>2</sub> Removal Supplier was able to calculate the CO <sub>2</sub> removal independently.	N/A.

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

Table 5: Quantification of CO<sub>2</sub> Removal - Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<b>Confirm that the quantification of CO<sub>2</sub> removal is calculated using the Calculation formula of CO<sub>2</sub> removal.</b>	Y	The auditor examined the CORC calculator provided by the audited bodies and confirmed that the formulas applied in the quantification of CO <sub>2</sub> removal for the reporting period of 1 June 2023 to 30 September 2023 were in accordance with the Puro Rules.	N/A.
<b>Confirm that the inputs to the Calculation formula of CO<sub>2</sub> removal are appropriate and consistent with the evidence provided.</b>	Y	Except for the summary of the errors found by the auditor in Appendix B, the auditor reviewed the evidence provided by the audited bodies and confirmed that the inputs to the calculation formula of CO <sub>2</sub> removal had been correctly determined.	N/A.

## Verification of Proofs

Table 6: 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 confirmed that all relevant standing data collected was complete and consistent.	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	Mark Wallace
Peer reviewer's credentials	<ul style="list-style-type: none"><li>- Bachelor of Systems Engineering (Honours), majoring in Mechanical and Materials – Australian National University.</li><li>- Certified Performance Measurement and Verification Analyst (PMVA), Efficiency Valuation Organisation (EVO).</li><li>- Climate Active Registered Consultant.</li><li>- Certificate IV in Project Management.</li></ul>
Peer reviewer contact details	Email: <a href="mailto:mark@energylinkservices.com.au">mark@energylinkservices.com.au</a> Phone: +61 475 894 971
Outcome of the evaluation undertaken by the peer reviewer	Amendments to the report.

## Appendix A: 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 material type was eligible under the Biochar Methodology and was sustainably sourced. The auditor verified that the biochar produced in the Fitzgerald Sawmill was produced from sustainably sourced biomass. The feedstock was composed of sawdust from Southern Pine lumber production.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed through the evidence provided and additional discussions with Wakefield Personnel that the LCA emissions boundary was consistent with the observations through the course of audit.	N/A.
Confirm that no fossil fuel is used for heating the pyrolysis reactor, and the pyrolysis gases are recovered or combusted.	Y	The auditor confirmed that both Continuous Drying Kilns exclusively utilize sawdust sourced from onsite lumber operations, constituting a 100% reliance on this renewable and sustainable fuel.	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 had robust procedures to appropriately quantify the quantities of biochar produced and sold. Exiting the facility, the trucks with the biochar were weighted by a calibrated weighbridge, and the moisture of the biochar was measured and recorded. The auditor confirmed that Wakefield Biochar kept detailed records documenting the biochar quantities, moisture content, dates, times, and shipment destination.	N/A.
Check that appropriate metering infrastructure is in place and calibrated correctly to quantify the Production Facility output and the energy use of the Production Facility.	Y	The auditor confirmed during the virtual site visit and through additional evidence provided by the audited bodies, that the Production Facility was equipped with an appropriate and calibrated weighbridge, which was used to the quantification of the biochar sold.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<b>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.</b>	Y	Except for the summary of the errors found by the auditor in Appendix B, the auditor reviewed the evidence provided by the audited bodies and confirmed that the inputs to the calculation formula of CO <sub>2</sub> removal had been correctly determined.	N/A.

## Appendix B: 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 Biochar Screenings Stream

Item	Source of Error	CORC calculation	Eligible CORCs	Abs. Error (CORCs)	Net Error (CORCs)*	Abs. Error Rate (%)	Net Error Rate (%)
1	Error in moisture (%) assumption for biochar shipments without available data	421	403	18	18 OC	4.276%	4.276%
2	Errors in average tons per truckload per day	403	398	5	5 OC	1.241%	1.241%
3	Errors in production period cover	398	404	6	6 UC	1.508%	-1.508%
4	Errors in Electricity portion for biochar production	404	414	10	10 UC	2.475%	-2.475%
5	Errors in diesel consumption in the manufacturing process	414	406	8	8 OC	1.932%	1.932%
	<b>Total</b>	<b>421</b>	<b>406</b>	<b>47</b>	<b>15 OC*</b>	<b>11.164%</b>	<b>3.563%</b>

\*OC = Overcalculation/UC = Undercalculation