Final Audit Report

Audited Body	
Puro.earth Project Proponent	Exomad SRL
Name of Contact for Puro.earth Project Proponent	Marcelo Pereira
Production Facility Operator	Exomad SRL
Name of Contact for Production Facility Operator	Marcelo Pereira
Production Facility Location	Concepción, Bolivia

Audit Description	
Type of Audit	Production Facility Audit and Output Audit
Reporting Period Covered by Audit	3 April 2023 to 19 June 2023
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.0 (Edition 2022)
Date of Auditor Engagement	23 June 2023
Date of Audit Report Submission	4 August 2023

Audit Scope	
Calculation Method	Biochar Methodology
CORC conversion factor (Facility)	1.879 tCO_2e per tonne dry biochar
Number of CORCs under Audit	4,038
Dry biochar volume covered by this audit	2,044.107 tonnes

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo
Additional Audit Personnel	Brandon Melyadi
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 Annex A: Biochar Methodology to the Puro Standard General Rules v3.0 (Edition 2022).

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 – J0394				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20230804 Exomad F+O Final Audit Report vF.0	4 August 2023	vF.0	Rodrigo Pardo	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
UC	Undercalculation
The Puro Rules	the Puro Standard General Rules v3.0 (Edition 2022)
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 Exomad SRL's CO_2 Removal calculation from the production of biochar for the period 3 April 2023 to 19 June 2023 against the eligibility requirements of 'the Puro Standard General Rules v3.0 Edition 2022' (hereafter referred to as "the Puro Rules").

Details of Audited Body

Puro.earth Project Proponent	Exomad SRL
Production Facility Operator	Exomad SRL GSRN: 643002406801000954
Production Facility location	Carretera Hardeman- Colonia Piraí, Concepción, Bolivia

Responsibility of the Audited Body's Management

The management of the audited body (Exomad SRL) is 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_2 Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink Services.

The management of the audited body is responsible for the 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*[1].

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.*

Our responsibility

EnergyLink Services' responsibility is to express an opinion on the Exomad SRL's quantification of CORCs and compliance with the *Puro Rules* based on the procedures we have performed and the evidence we have obtained.

[1] Fortum (2020), Fortum – Supplier Code of Conduct, available at: www.fortum.com/about-us/contact-us/suppliers/code-of-conduct

We have conducted a reasonable assurance engagement in accordance with the *Puro Rules* and relevant international standards, as listed below:

- International Standards on Assurance Engagements ISAE 3000 Assurance Engagements other than Audits or Reviews of Historical Financial Information.
- ISQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagement.

A reasonable assurance engagement in accordance with relevant international standards involves performing procedures to obtain evidence about the Production Facility process controls and quantification of CORCs in accordance with the Puro Rules. The nature, timing and extent of procedures selected depend on the assurance practitioner's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, we considered internal controls relevant to the audited body's preparation of proofs. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Summary of procedures undertaken

The procedures we conducted in our reasonable assurance engagement included:

- reviewing evidence provided by the audited body;
- assessing the audited body against eligibility criteria;
- conducting interviews and a (virtual) site visit to validate the evidence provided;
- analysing procedures that the audited body used to gather data;
- testing of calculations that the audited body performed; and
- identifying and testing assumptions supporting the calculations.

Use of our reasonable assurance engagement report

This audit report has been prepared for use by the audited body and Puro.earth for the sole purpose of reporting on the audited body's quantification of CORCs and compliance with the *Puro Rules*. Accordingly, EnergyLink Services expressly disclaim and do not accept any responsibility or liability to any party other than Puro.earth and the audited body for any consequences of reliance on this report for any purpose.

Inherent limitations

There are inherent limitations in performing assurance audits - for example, assurance engagements are based on selective testing of the information being examined - and because of this, it is possible that fraud, error, or non-compliance may occur and not be detected. An assurance engagement is not designed to detect all misstatements, as an assurance engagement is not performed continuously throughout the period that is the subject of the engagement, and the procedures performed are based on a test basis. The conclusion expressed in this report has been formed on the above basis.

Additionally, non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and sampling or estimating such data.

Corrective Action Requests, Recommendations and Suggestion for Improvement

During the audit process, the auditor issued 6 corrective action requests, 2 recommendations and one suggestion for improvement. The auditor verified that Exomad SRL had addressed all corrective actions requests and as such are satisfied that the correct calculations had been provided.

Corrective Action Request 1

The auditor identified that the total production of biochar used in the CORC calculator had not included the production quantities for 18 and 19 June 2023. Subsequently, the auditor requested Exomad SRL to amend the CORC calculator to account for all production of biochar in the reporting period.

Corrective Action Request 2

The auditor identified that the electricity consumption used in the LCA was based on trials, instead of using the actual electricity consumption as per the invoices. Subsequently, the auditor requested Exomad SRL to review the electricity consumptions and amend the LCA accordingly.

Corrective Action Request 3

The auditor identified that the emissions quantification for pyrolizer had not taken into account the total quantity of the pyrolizer units. Subsequently, the auditor requested Exomad SRL to review the data inputs and amend the LCA accordingly.

Corrective Action Request 4

The auditor identified that the values for 'c' and 'm' in the LCA and CORC calculator were not consistent across documents and were incorrectly calculated. Subsequently, the auditor requested Exomad SRL to review their calculations and amend the LCA and CORC calculator accordingly.

Corrective Action Request 5

The auditor identified that incorrect number of working days had been used to quantify the staff commuting emissions. Subsequently, the auditor requested Exomad SRL to review their staff commuting calculation and amend the LCA accordingly.

Corrective Action Request 6

The auditor noted that the values listed in the CORC calculator for E_{stored}, $E_{biomass}$, $E_{production}$ and E_{use} were not consistent with the LCA. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly.

Recommendation 1

EnergyLink Services recommends that Exomad SRL augment its record keeping and quality assurance procedures to ensure that data inputs are correct, accurate, well-documented and consistent across documents.

Recommendation 2

EnergyLink Services recommends that Exomad SRL uses the actual electricity and fuel consumption by directly measuring them instead of using estimates and/or assumptions.

Suggestion for Improvement 1

To prevent the future potential risk of improper CORC creation, EnergyLink Services suggests that Exomad SRL calibrates their scaling equipment according to the manufacturer's specification coupled with Exomad SRL's own calibration procedures.

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 CO2 Removal Supplier's Production Facility met the eligibility requirements of the Puro Rules.

Eligible CO_2 Removal
1.879 tCO_2e per dry tonne biochar

Production Output Audit

In the lead auditor's opinion, due to the matters discussed in Basis for Adverse Conclusion, 198 of the 4,038 CORCs calculated are not fairly presented, free of material misstatement and have not been calculated in accordance with the Biochar Methodology. The findings represent a material misstatement, and the auditor has in turn formed an adverse audit opinion.

In view of the above, the lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of 3,840 CO_2 Removal Certificates (CORCs) for the reporting period 3 April 2023 to 19 June 2023 by the audited body was correct.

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	4,038	470	198 OC	3,840	11.64%	4.90%

*OC = Overcalculation / UC = Undercalculation

Basis for Adverse Conclusion

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

- Incorrect total production of biochar used in the CORC calculator;
- Inconsistent calculations and data input in the LCA (number of workings days, 'c' and 'm', etc.);
- Changes in the emissions associated with electricity consumption due to estimated electricity consumption used instead of actual consumption; and
- Inconsistency between the CORC calculator and the LCA.

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

Conflicts of interest

The Lead Auditor declares that "I am an impartial auditor, free from any conflicts of interest, capable, and qualified to complete this audit according to Puro Standard and related Validation and Verification Body Requirements".

Sincerely,

Rodrigo PARDO PATRON | Director of Engineering | Lead Auditor
EnergyLink Services Pty Ltd | 4 August 2023

Part B: Detailed Findings

Audit Findings and Conclusions

Table 1 to Table 6 summarises the findings from the Production Facility Audit and Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a virtual site visit to the Production Facility. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited body were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated (for details refer to Appendix A).

Eligibility Assessment

Table 1: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the biochar is used in applications other than energy.	Y	The auditor confirmed that the produced biochar was used as a soil amendment for agricultural purposes. Exomad SRL has a signed agreement with the municipality of Concepción to supply/ donate the produced biochar. The distribution of the biochar to end-users is carried out by the municipality of Concepción, which distributes the biochar to the local community for agricultural purposes.	N/A
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar was produced from sustainably sourced biomass, predominantly from waste biomass raw materials. Moreover, the auditor confirmed through the evidence provided by Exomad SRL that the feedstock biomass used for biochar production was sourced from forestry and wood processing waste and was derived from sustainable raw materials.	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: – carbon footprint of the biomass production and supply. – emissions from the biochar production process. – carbon footprint of the biochar end use. – cradle to grave.	Y	The auditor confirmed that the LCA provided by Exomad SRL included all information on the emissions of the different stages of the biochar cradle to grave life cycle.	N/A
Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that: – no fossil fuel is used for heating the pyrolysis reactor – the pyrolysis gases are recovered or combusted – the molar H/C_{org} ratio is less than 0.7	Y	The auditor confirmed that although the pyrolysis reactor is an auto-thermal process, in which the thermal energy required to run the process is created from the feedstock being processed, the system relied on LPG to start the initial pre-heating process and heat the reactor to the required temperature and pressure. Firewood is also initially used in the furnace and then replaced by syngas from the reactor.	N/A
		The pyrolysis gases are recovered and combusted for use in the rotary driers.	
		The auditor confirmed that the molar H/Corg ratio is 0.356, which is less than 0.7.	
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	During the virtual site visit, the auditor confirmed that at the exit of the reactor, the biochar was cooled using a water-cooling system, where water runs between two metal cylinders (double wall method). This process was used to reduce the temperature of the biochar prior to being packed in $1m^3$ bags for storage / freight. This process avoids adding moisture to the produced biochar.	N/A

Standing Data

Table 2: Record Keeping

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data of the Production Facility and the CO_2 Removal Supplier was collected and checked.	Y	The auditor confirmed that the standing data of the Production Facility and the CO_2 Removal Supplier was collected and checked.	N/A

Production Facility Assessment

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 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_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 Production Facility demonstrate additionality, that the CO_2 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_2 Removal Supplier showed sufficient evidence to demonstrate that the project meets the requirements of Clause 1.2.3 of the Biochar Methodology.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Observation	The auditor noted that the quantity of biochar sold and delivered was based on the quantity delivered by Exomad SRL to the municipality of Concepción and not the quantity delivered by the municipality to the communities. The auditor confirmed that the discrepancy between the two quantities was less than 0.1%, which may be due to rounding.	N/A
Confirm that the quantity of biochar produced and sold is documented via appropriate processes. (cont.)	Finding	The auditor noted that the total production of biochar used in the CORC calculator had not included the production quantities for 18 and 19 June 2023 due to an error in the spreadsheet formula. The auditor raised the matter to the audited body, which amended the CORC calculator. This error had an impact in the calculation of CORCs (refer to Error 1 in Appendix B).	Corrective Action Request 1
Confirm that metering infrastructure is in place to determine: – the production output. – the energy use of the Production Facility.	Finding	The auditor noted the following issues: – the electricity consumption used was based on trials, instead of using the actual electricity consumption as per the invoices. The auditor requested Exomad SRL to review the electricity consumption and amend the LCA accordingly. This error had an impact in the calculation of CORCs (refer to Error 3 in Appendix B: Summary of Calculation Errors); and – the power capacity for the pyrolizer unit listed in the LCA was not consistent with the machinery plant specifications. This value was not considered in the calculation and had no impact in the calculation of CORCs.	Corrective Action Request 2 Recommendation 1 Recommendation 2
	Observation	Except where noted above, the auditor confirmed during the virtual site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (onsite scale) was recently purchased and factory calibrated. However, the auditor noted that Exomad SRL performed their own calibration every two months. The auditor suggests the audited body to also follow the manufacturer's calibration requirements.	Suggestion for Improvement 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the calculations used to quantify emissions from the process. These must account for: – The energy created by the biochar. – The energy source used in the production process. – Cultivating and harvesting of raw materials (forest vs other biomass). – Transporting of raw materials to the Production Facility (based on distance transported and fuel used).	Finding	The auditor noted that for the calculation of emissions in relation to the pyrolizer, the LCA had not taken into account the total quantity of pyrolizers (i.e. three pyrolizer units). Subsequently, the auditor requested Exomad SRL to review the data inputs and amend the LCA accordingly. This error had an impact in the calculation of CORCs (refer to Error 3 in Appendix B).	Corrective Action Request 3
	Finding	The auditor noted that the following categories had not been measured and were based on estimates and assumptions: – The diesel used per biochar spread; – The total LPG used; and – The total diesel used at the facility.	Recommendation 2
	Finding	The auditor noted that the calculation of 'c' and 'm' were inconsistent with the CORC calculator and were incorrectly calculated. Subsequently, the auditor requested Exomad SRL to review their calculations and amend the LCA and CORC calculator accordingly. This error had an impact in the calculation of CORCs (refer to Error 2 in Appendix B).	Corrective Action Request 4 Recommendation 1
	Finding	The auditor noted that the LCA had used the incorrect number of working days to quantify the staff commuting emissions. Specifically, the LCA used 250 working days, while the number of operating days was 313 days. Subsequently, the auditor requested Exomad SRL to review their staff commuting calculation and amend the LCA accordingly. This error had an impact in the calculation of CORCs (refer to Error 2 in Appendix B).	Corrective Action Request 5 Recommendation 1
Confirm the CO_2 Removal Supplier is able to calculate the CO2 Removal independently.	Y	The auditor reviewed the evidence provided by the audited body and confirmed that the CO_2 Removal Supplier was able to calculate the CO_2 removal independently.	N/A

Confirmation of Production Facility Eligibility

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 Puro Standard.	N/A
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	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.	N/A

Quantification of CO_2 Removal

Table 5: 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 body and confirmed that the formulas applied in the quantification of CO_2 removal for both biochar streams 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	As stated in Table 3, the values for 'c' and 'm' used for the calculation of $F_p^{TH,Ts}$ in the CORC calculator were incorrectly calculated and not consistent with the LCA. Subsequently, the auditor requested Exomad SRL to review their calculations and amend the LCA and CORC calculator accordingly. **This error had an impact in the calculation of CORCs** (refer to Error 2 in Appendix B).	Corrective Action Request 4 Recommendation 1
	Finding	The auditor noted that the values listed in the CORC calculator for E_{stored}, $E_{biomass}$, $E_{production}$ and E_{use} were not consistent with the LCA. Subsequently, the auditor requested Exomad SRL to review their CORC calculation and amend it accordingly. **This error had an impact in the calculation of CORCs** (refer to Error 3 in Appendix B).	Corrective Action Request 6 Recommendation 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the inputs to the Calculation formula of CO_2 removal are appropriate and consistent with the evidence provided. (Cont.)	Finding	The auditor noted that the value for soil temperature in the CORC calculator had not been completed. This issue had no impact in the calculation of CORCs.	Recommendation 1

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 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.

[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	• 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	No amendments made 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 biochar was produced from waste biomass raw materials. Exomad SRL was able to provide the necessary evidence to demonstrate that the feedstock used for biochar production that was sourced from forestry and wood processing, was derived from sustainable raw materials.	N/A
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed that the LCA provided by the audited body was an accurate representation of the Production Facility and used appropriate assumptions where necessary.	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 although the pyrolysis reactor is an auto-thermal process, in which the thermal energy required to run the process is created from the feedstock being processed, the system relied on LPG to start the initial pre-heating process and heat the reactor to the required temperature and pressure. Firewood is also initially used in the furnace and then replaced by syngas from the reactor.	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 during the virtual site visit that an appropriate system was in place to quantify the biochar produced and sold during the reporting period. The auditor confirmed that the sales records used for the CORCs calculation accurately reflect the information presented in the evidentiary invoices.	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, that appropriate metering infrastructure was in place to quantify the produced biochar, and that the equipment used (onsite scale) was recently purchased and factory calibrated. However, the auditor noted that Exomad SRL performed their own calibration every two months. The auditor suggests the audited body to also follow the manufacturer's calibration requirements.	Suggestion for Improvement 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Check that appropriate processes are in place to quantify the inputs to the Calculation formula of CO_2 removal for the purpose of Preparing the Output Report and calculating CORCs.	Partial	The auditor reviewed the evidence provided by the audited body and noted that fuel consumption had been assumed and/or estimated instead of measured.	Recommendation 2

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

No.	Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
1	Error in total production calculation	4,038	4,174	136	136 UC	3.37%	-3.37%
2	Error in $F_p^{TH,Ts}$ calculation	4,174	4,054	120	120 OC	2.87%	2.87%
3	Error in LCA inputs and inconsistency of the E_{stored}, $E_{biomass}$, $E_{production}$ and E_{use} between the LCA and the CORC calculator	4,054	3,840	214	214 OC	5.28%	5.28%
	Total	4,038	3,840	470	198 OC	11.64%	4.90%

*OC = Overcalculation/UC = Undercalculation