Final Audit Report

Audited Bodies	
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 4
Production Facility ID	517437
Production Facility Location	Valdosta, GA, USA

Audit Description	
Type of Audit	Production Facility Audit and Output Audit
Number of CORCs under Audit	3,272.99
Tonnes of dry biochar in stock at the start of the reporting period	0
Tonnes of dry biochar produced under Audit	2,224.36
Tonnes of dry biochar used under Audit	2,107.00
Tonnes of dry biochar in stock at the end of the reporting period	117.36
CORC conversion factor under Audit	1.553 tCO2e per tonne dry biochar
Reporting Period Covered by Audit	1 December 2024 to 30 April 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v4.1
Date of Auditor Engagement	30 July 2025
Date of Audit Report Submission	7 November 2025

Audit Outcomes	
Production Facility Eligibility	Eligible
Number of eligible CORCs	3,272.23
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	2,224.36
Tonnes of eligible dry biochar	2,107.00
Tonnes of dry biochar in stock (end)	117.36
CORC conversion factor	1.553 tCO_2e per tonne dry biochar[1]
Reporting Period given assurance	1 December 2024 to 30 April 2025
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 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 v4.1 (Edition 2025).

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
20251107 Wakefield PCA Facility and Output Final Audit Report vF.0	7 November 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

Contents

Abbreviation	Description
'H'	Hydrogen (in H/Corg)
BMP	Best Management Practice
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
C_{org}	Organic Carbon
FSC	Forest Stewardship Council
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
OSHA	The Occupational Safety and Health Administration
PCA	Packaging Corporation of America
SDS	Safety Data Sheet
SFI	Sustainable Forestry Initiative
SFI COC	SFI Chain of Custody
The Biochar Methodology	Edition 2022 v3
The Puro Rules	the Puro Standard General Rules v4.1 (Edition 2025)
UC	Undercalculation
WIC	Wakefield Innovation Centre

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 4's CO_2 Removal Certificate (CORC) production facility eligibility and calculation for the reporting period covered by the audit, from 1 December 2024 to 30 April 2025, against the eligibility requirements of 'the Puro Standard General Rules v4.1 Edition 2025' (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 4
Production Facility ID	517437
Production Facility location	5495 Clyattville Lake Park Rd, Valdosta, GA, 31601, USA

Responsibility of the Audited Bodies' Management

The management of the audited bodies (i.e., 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 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 validate the evidence provided;
- analysing the facility and procedure that the audited bodies used to generate CORCs;
- 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 corrective action requests, which were addressed during the audit. Further, the auditor issued two recommendations to be implemented by the next audit and two suggestions for improvement which are optional to be implemented.

Corrective Action Request 1: Diesel Consumption from Woodchips Handling

The LCA initially did not include emissions associated with the front loader(s) used to transport the reject wood chips to the fuel line (approximately 3% of woodchips used as fuel were allocated to biochar production). Upon review, Wakefield has now included the relevant diesel consumption of the front loader(s) in the LCA. This error resulted in the over-calculation of 1.19 CORCs.

Corrective Action Request 2: Biomass Moisture Content

The LCA initially assumed the moisture content of all biomasses to be 40% based on the minimum moisture content allowed by Title V. Permit. Upon request for evidence, Wakefield provided the monthly biomass analysis result and subsequently adjusted the moisture content to be 43% to reflect the weighted average value from analysis results. This error resulted in the under-calculation of 0.43 CORCs.

Recommendation 1: Record Keeping and Quality Assurance Procedure

Finding

While the values stated in the monthly Energy Report and Power Report match those presented in the LCA, the formatting of Energy Reports were not consistent across all months (December and February's report format were different from January, March and April's report format.) Additionally, because of the findings described in Corrective Action Request 1 and Corrective Action Request 2, the auditor has issued the following recommendation, to be assessed in the next audit.

Recommendation

The auditor recommends that Wakefield augment its record keeping and quality assurance procedures to ensure that:

- All evidence, records and data inputs are correct, accurate, well-documented and consistent across documents; and
- All assumptions, formulae and relevant emission sources are traceable, transparent, well-documented and consistent in the LCA emissions boundary.

Recommendation 2: Land Application Agreement

Finding

The biochar produced was applied at various addresses, all of which were owned by Price Farm. Wakefield had a signed agreement with Price Farm, however the agreement only listed one of those address (4333 Coffee Rd, Quitman, GA 31643, USA). Additionally, the full address was not provided for certain application locations (Old State Road, Brandon Greenville Hwy, and Iron Horse). Hence, Wakefield used an estimated distance for the calculation of transport emissions.

Recommendation

The auditor recommends Wakefield to update its land application agreement(s) to include all application addresses and/or to have a signed agreement with all locations to accurately reflect the nature of the collaboration. Additionally, full addresses should be provided for all application locations to ensure accurate records of transport distance.

Suggestion for Improvement 1: Evidence for Sustainable Sources of Biomass

Observation

Wakefield relied on Georgia's Best Management Practices Regulation (BMP) to demonstrate sustainable sourcing of woodchips, sawdust and ground up pallet material (i.e. all biomass sources except PCA's own waste bark which had SFI certification). The auditor reviewed an "Implementation and Compliance Survey" for BMP conducted by Georgia Forestry Commission which demonstrated 96% compliance in the state of Georgia. As these biomasses are waste materials, the auditor deemed the evidence provided to be satisfactory.

Suggestion for Improvement

The auditor suggests Wakefield to augment its record keeping procedure by attaining site specific evidence for sustainable sourcing of biomass. This may include Forest Stewardship Council (FSC) Forest Management Certification, Sustainable Forestry Initiative (SFI) Forest Management Certification, SFI Chain of Custody (COC) Certification and/or external validation of specific site compliance with BMP.

Suggestion for Improvement 2: Laboratory Results

Observation

Wakefield provided one (1) lab results for the reporting period from 1 December 2024 to 30 April 2025. Since each batch may be produced from different proportions of various feedstock, this variation might not be accurately reflected in a single lab result.

Suggestion for Improvement

The auditor suggests undertaking an assessment of the representativeness of the laboratory testing of unmixed biochar, to determine a suitable testing regime.

Overall Conclusion

Positive Conclusion (Production Facility Validation and Production Output Verification)

Production Facility Validation

In the lead auditor's opinion, the carbon removal activity performed in the audited CO_2 Removal Supplier's Production Facility met the eligibility requirements of the Puro Standard General Rules Version 4.1. The production facility's crediting period is from 1 December 2024 to 30 November 2029. The production facility assessment is described in the Production Facility Assessment section of this report.

Production Output Verification

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of 3,272.23 CO_2 Removal Certificates (CORCs) for the reporting 1 December 2024 to 30 April 2025 by the audited bodies was correct. The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v4.1 and all eligibility requirements have been met.

The auditor identified non-material error rates in the input for the calculation of CORCs completed by the audited bodies. These errors are not pervasive in nature and were corrected during the course of the audit as described by Corrective Action Request 1 and Corrective Action Request 2. A summary of the CORCs under 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	3,277.99	1.62	0.76 OC	3,272.23	0.049%	-0.023%

*OC = Overcalculation / UC = Undercalculation

Sincerely,

Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
7 November 2025

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 6 summarises the findings from the Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a physical 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 as a soil amendment for agricultural purposes at local farmlands. Wakefield has signed an agreement with Price farms to provide biochar at no cost. The auditor noted that there were multiple application addresses, all of which are owed by Price farm. However, the agreement document only stated one address. The distribution of the biochar to soil was carried out by Wakefield. Some biochar produced at the PCA facility was diverted to Wakefield Innovation Centre (WIC) for use in the Advance Materials Division (non-sequestration purposes.) CORCS were not claimed for these portions of biochar.	Recommendation 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
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 waste bark from onsite processes. Additional biomass feeds were wood chips, sawdust and ground up pallet sourced from local mills (less than 100 miles from facility). The auditor confirmed through SFI certifications that the bark used for biochar production was sourced from wood processing waste streams and was derived from sustainable raw materials. However, SFI certificates for other biomass feed were not provided. Wakefield concluded sustainability based on compliance of Georgia's Best Management Practices Regulation (BMP). The auditor reviewed a BMP "Implementation and Compliance Survey" conducted by Georgia Forestry Commission which demonstrated 96% compliance in the state of Georgia. As sawdust is a waste material, the auditor deemed the evidence provided to be satisfactory.	Suggestion for Improvement 1
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 over the course of audit, the LCA provided by Wakefield included all information on the emissions of the different stages of the biochar cradle to grave life cycle. The auditor has issued a recommendation to ensure checks are performed to the LCA calculations. With consideration of A1 Biomass, A2 Transport of biomass, A3 Production, A4 Transport of biochar to site and B1 Application and use, the biochar production process demonstrates net-negativity.	Recommendation 1

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.	Y	The auditor confirmed that although the gasification system was an auto-thermal process in which the thermal energy required to run the process was created from the feedstock being processed, the system used natural gas and/or fuel oil as supplementary fuel at times of high moisture to prevent clogging. While all the processes occur in one chamber of the boiler, the auditor noted that that natural gas (or fuel oil) were injected using a steam atomizer into the area above the biomass. Wakefield indicated that the fossil fuels were combusted instantaneously at injection, and no residue comes into contact with the biomass.	Suggestion for Improvement 2
		The pyrolysis gases are combusted with energy(heat) recovered to sustain the process	
		The molar H/Corg ratio is 0.25.	
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	During the site visit, the auditor confirmed that at the exit of each reactor, the biochar was transported to a combined storage silo via incline conveyors. The silo storage ensures dust settlement. At the exit gate of the silo, there is a water cooling and humidifying system in place. This system ensure biochar are adequately cooled before further steps. The project proponents provided the Safety Data Sheet (SDS) of products and evidence of compliance under Occupational Safety and Health Administration (OSHA).	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 CO2 Removal Supplier was collected and checked.	Y	The auditor confirmed that the standing data of the Production Facility and the CO2 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_2 Removal Supplier showed sufficient evidence to demonstrate that the Production Facility does no significant harm to the surrounding natural environmental and local communities. Additionally, Wakefield held stakeholder consultations through meetings and site visits and provided the auditor with information of these activities and their results in their Stakeholder Engagement Report. Additionally, Wakefield established channels for stakeholder feedback, including email, SMS, and phone calls.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
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. The project relies on the existing Packaging Corporation of America (PCA)'s cardboard production facility which already produces biochar as a by-product of their process. Prior to Wakefield's collaboration, the end-use of biochar was as activated carbon for filtration application. Following filtration, the biochar would become hazardous waste and would likely be incinerated. Wakefield diverted the end-use of biochar to soil application which ensures CO_2 does not return to the atmosphere. Carbon finance is needed to upkeep Wakefield's operations.	N/A
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	The auditor confirmed during the site visit that an appropriate system was in place to quantify the biochar produced during the reporting period. This system includes the measurement of the wet mass of biochar via truck scales and the daily measurement of moisture content.	N/A

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	<u>Production output</u> The auditor confirmed during the site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar. Calibration of the onsite truck scale was complete externally on a quarterly basis throughout the CORC claiming period. An internal calibration of the moisture analyser was completed monthly along with annual external calibration. <u>Energy use</u> The auditor also confirmed that the electricity consumed by the biochar production equipment was measured by the same electricity metering infrastructure used to measure the electricity consumed by the PCA Production Facility. As such, there was no dedicated metering system to Wakefield's Production Facility. However, a monthly energy and power report were used to determine the electricity, fuel and water consumption. The values were calculated from the operating hours of each equipment and a maximum estimate for the power rating. Wakefield considers water use of the whole facility in the LCA. The auditor deemed the conservative values reported in the to be satisfactory. The auditor noted that while the values provided in the monthly energy and power reported match with those in the LCA, the formatting of Energy Reports were not consistent across all months (December and February's report format were different from January, March and April's report format.)	Recommendation 1

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the calculations used to quantify emissions from the process. These must account for: – Cultivating and harvesting of raw materials (forest vs other biomass). – The energy source used in the production process. – Transporting of raw materials to the Production Facility (based on distance transported and fuel used).	Y	<u>Raw material</u> The auditor confirmed that emission associated with cultivating and harvesting of raw materials were accounted for. It was noted that carbon footprint of bark and sawdust was 0 as they are waste material from other processes. The emissions from woodchips and ground up pallet used was included.	Corrective Action Request 1 Recommendation 2
	Finding	<u>Production Process</u> The LCA initially did not include emissions associated with the front loader(s) used to transport the reject wood chips into the bin for the fuel line (approximately 3% of woodchips used as fuel were allocated to biochar production). Wakefield has now included the relevant diesel consumption in the LCA. **This error resulted in the over-calculation of 1.19 CORCs.**	
	Finding	<u>Transport of raw material and biochar</u> The auditor verified the distances used in the LCA for the transport of raw material to the production facility and biochar to application site. For the application sites where the full address was not available, a maximum estimate was used.	
Confirm the CO_2 Removal Supplier is able to calculate the CO2 Removal independently.	Y	The auditor reviewed the evidence provided by the audited bodies and confirmed that the CO_2 Removal Supplier was able to calculate the CO_2 removal independently.	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 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 inconsistencies and minor errors in the inputs to the Calculation formula of CO_2 removal. The errors found varied on the source and nature, and were all corrected during the course of the audit. The auditor has issued a recommendation to ensure checks are performed to the calculations prior to the creation of CORCs. A summary of the errors found by the auditor is provided below and in Appendix B.	Corrective Action Request 1 Corrective Action Request 2 Recommendation 1
		The LCA initially assumed the moisture content of all biomasses to be 40% based on the minimum moisture content allowed by Title V. Permit. Upon request, Wakefield provided the monthly biomass analysis result and subsequently adjusted the moisture content to be 43% to reflect the weighted average value from analysis results. **This error resulted in the under-calculation of 0.43 CORCs.**	
		The LCA initially did not include emissions associated with the front loader(s) used to transport the reject wood chips into the bin for the fuel line (approximately 3% of woodchips used as fuel were allocated to biochar production). Wakefield has now included the relevant diesel consumption in the LCA. **This error resulted in the over-calculation of 1.19 CORCs.**	

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 bodies 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[3].	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 test presented by Wakefield was obtained from Control Laboratories, who holds 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.

[3] 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 4.1.

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 sustainably sourced biomass, predominantly waste bark from onsite processes. Additional biomass feeds were wood chips, sawdust and ground up pallet sourced from local mills (less than 100 miles). While the auditor confirmed through SFI certifications that the bark used for biochar production was sourced from forestry and wood processing waste and was derived from sustainable raw materials, SFI certificates for other biomass feed were not provided. Wakefield concluded sustainability based on compliance of Georgia's Best Management Practices Regulation (BMP). The auditor reviewed a BMP implementation and compliance survey conducted by Georgia Forestry Commission which demonstrated 96% compliance in the state of Georgia. As sawdust is a waste material, the auditor deemed the evidence provided to be satisfactory.	Suggestion for Improvement 1
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
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 although the gasification system was an auto-thermal process in which the thermal energy required to run the process was created from the feedstock being processed, the system used natural gas and/or fuel oil to start up the process and as supplementary fuel at times of high moisture to prevent clogging. While all the processes occur in one chamber of the boiler, the auditor noted that that natural gas (or fuel oil) were injected using steam atomizer into the area above the biomass. The fossil fuels were fired instantaneously at injection, and no residue comes into contact with the biomass.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	During the site visit, the auditor confirmed that at the exit of each reactor, the biochar was carried out by incline conveyors to be combined and stored in a flash silo. At the exit gate of the silo there is a water cooling and humidifying system in place. This system ensure biochar are adequately cooled and dust was settled in the silo before further steps. 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 during the site visit that an appropriate system was in place to quantify the biochar produced during the reporting period. This system includes the measurement of the wet mass of biochar via truck scales and the daily measurement of moisture content.	N/A

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	<u>Production output</u> The auditor confirmed during the site visit and through additional evidence, that appropriate metering infrastructure was in place to quantify the produced biochar. Calibration of the onsite truck scale was complete externally on a quarterly basis throughout the CORC claiming period. An internal calibration of the moisture analyser was completed monthly along with annual external calibration. <u>Energy use</u> The auditor also confirmed that the electricity consumed by the biochar production equipment was measured by the same electricity metering infrastructure used to measure the electricity consumed by the PCA Production Facility. As such, there was no dedicated metering system to Wakefield's Production Facility. However, a monthly energy and power report were used to determine the electricity, fuel and water consumption. The values were calculated from the operating hours of each equipment and a maximum estimate for the power rating. Wakefield considers water use of the whole facility in the LCA. The auditor deemed the conservative values reported in the to be satisfactory. The auditor noted that while the values provided in the monthly energy and power reported match with those in the LCA, the formatting of Energy Reports were not consistent across all months (December and February's report format were different from January, March and April's report format.)	Recommendation 1
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.	Y	The auditor found minor inconsistencies and errors in the inputs to the Calculation formula of CO2 removal which were all corrected during the course of the audit. The auditor confirmed that the inputs to the Calculation formula of CO_2 removal had been correctly determined and/or have appropriate assumptions. The auditor has issued a recommendation to ensure checks are performed to the calculations prior to the creation of CORCs	Recommendation 1

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

Source of Error	CORC calculation	Corrected CORC calculation	Abs. Error (CORCs)	Net Error (CORCs)	Abs. Error Rate (%)	Net Error Rate (%)
Biomass moisture content corrections	3,272.99	3,273.43	0.43	0.43 UC	0.013%	0.013%
Emissions from transport of rejected woodchips	3,273.43	3,272.23	1.19	1.19 OC	0.036%	-0.036%
Total	**3,272.99**	**3,272.23**	**1.62**	**0.67 OC**	**0.049%**	**-0.023%**

*OC = Overcalculation/UC = Undercalculation