

## Final Audit Report

Audited Body	
Puro.earth Project Proponent	Bio-Logical Carbon LTD
Name of Contact for Puro.earth Project Proponent	Philip Hunter
Production Facility Operator	Bio-Logical Carbon LTD
Name of Contact for Production Facility Operator	Philip Hunter
Production Facility name	Bio-Logical Mt Kenya Biochar Project
Production Facility ID	664457
Production Facility Location	Kabati, Murang'a - Kenya

Audit Description	
Type of Audit	Production Facility Audit and Output Audit
Number of CORCs under Audit	1,203.32, of which: - Prosopis: 617.06 - Macadamia: 586.26
Tonnes of dry biochar in stock at the start of the reporting period	0.00 for both Prosopis and Macadamia
Tonnes of dry biochar produced under Audit	488.45, of which: - Prosopis: 274.11 - Macadamia: 214.34
Tonnes of dry biochar used under Audit	475.11, of which: - Prosopis: 260.77 - Macadamia: 214.34
Tonnes of dry biochar in stock at the end of the reporting period	13.34, of which: - Prosopis: 13.34 - Macadamia: 0.00
CORC conversion factor under Audit	Prosopis: 2.366 tCO <sub>2</sub> e per tonne dry biochar Macadamia: 2.735 tCO <sub>2</sub> e per tonne dry biochar
Reporting Period Covered by Audit	22 March 2024 to 28 February 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v4.1 (Edition 2024)
Date of Auditor Engagement	15 April 2025
Date of Audit Report Submission	6 August 2025

Audit Outcomes	
Production Facility Eligibility	Eligible
Number of eligible CORCs	711.23, of which: - Prosopis: 278.99 - Macadamia: 432.24
Tonnes of dry biochar in stock (start)	0.00 for both Prosopis and Macadamia
Tonnes of dry biochar produced under Audit	458.83, of which: - Prosopis: 265.10 - Macadamia: 193.73
Tonnes of eligible dry biochar used	345.25, of which: - Prosopis: 151.52 - Macadamia: 193.73
Tonnes of dry biochar in stock (end)	113.59, of which: - Prosopis: 113.59 - Macadamia: 0.00
CORC conversion factor	Prosopis: 1.841 tCO <sub>2</sub> e per tonne dry biochar Macadamia: 2.231 tCO <sub>2</sub> e per tonne dry biochar
Calculation Method	Biochar Methodology

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
Additional Audit Personnel	Thais Monteiro Voll
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<sub>2</sub> Removal Supplier Production Facility and the quantification of CO<sub>2</sub> Removal Certificates (CORCs) under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v4.1 (Edition 2024).

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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## Abbreviations

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 v4.1
The Biochar Methodology	Edition 2022 v3

## PART A: Auditor's Report

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To: Puro.earth

Dear Sir / Madam,

EnergyLink Services Pty Ltd (EnergyLink Services) were engaged to perform a reasonable assurance audit of Bio-Logical Carbon's CO<sub>2</sub> Removal Certificates (CORCs) calculation for the reporting period covered by the audit, from 22 March 2024 to 28 February 2025, against the eligibility requirements of 'the Puro Standard General Rules v4.1' (hereafter referred to as "the Puro Rules").

### Details of Audited Body

Puro.earth Project Proponent	Bio-Logical Carbon LTD
Production Facility Operator	Bio-Logical Carbon LTD
Production Facility name	Bio-Logical Mt Kenya Biochar Project
Production Facility ID	664457
Production Facility location	Kabati, Murang'a - Kenya

### Responsibility of the Audited Body Management

The management of the audited body (i.e. Bio-Logical Carbon LTD (Bio-Logical)) is 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 body is responsible for preparation and presentation of the evidence in accordance with 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 body's 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 body;
- assessing the audited bodies 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

During the audit process, the auditor issued nine (9) corrective action requests, which were addressed during the audit. Further, the auditor issued five (5) recommendations to be implemented by the next audit and one (1) suggestion for improvement.

### Corrective Action Request 1: Quenching Tanks

Bio-Logical biochar process involved placing the feedstock (either prosopis or macadamia) in baskets and pyrolyzed it in batches. Once the pyrolysis reaction is completed, the baskets containing biochar are immersed in quenching tanks (referred to as “Q tanks”) to cool down safely and diminish the risk of combustion. During this process, some biochar escape from the baskets and settle at the bottom of the Q tanks. Periodically, Bio-Logical recovered this material, weighed, and recorded as part of the production data. Since this material was collected after quenching, it did not have specific production parameters or yield data associated with it.

During March 2024 to August 2024, before batch-specific moisture content measurements were introduced, Bio-Logical applied a standard moisture content of 20% to all biochar production, as noted in the findings under Recommendation 2. There were five (5) Q tank sediment recovered during the reporting period, with the first two (2) occurring before the facility was able to measure the moisture content with the moisture analyser.

Following the auditor’s request, Bio-Logical reviewed this approach, and instead of applying a 20% moisture content to these two early Q tank extractions and used the average moisture content from the three later recoveries with measured data, which on average was 40% moisture content and provided a more accurate estimate given the higher moisture content of the recovered biochar.

**This adjustment resulted in changes to the total number of eligible CORCs for prosopis and macadamia.**

### Corrective Action Request 2: Biochar Yields

The auditor identified considerable variations in reported biochar yields (i.e. the weight of the dry biochar against the weight of feedstock fed to the pyrolyzer) across batches in the “Production Records from March 2024 to February 2025” file. Bio-Logical confirmed these variations were mainly a result of experimental trial batches that resulted in a yield range outside of the expected yield range.

To ensure their claim considered accurate data, Bio-Logical performed a statistical analysis of biochar yields for each feedstock type for all batches over the reporting period. Bio-Logical excluded from the claim every outlier batch (i.e. a batch where yield did not fall between the statistically representative yield).

This resulted in the following:

- For macadamia, the analysis showed that approximately 94.7% of the batches had yields ranging from 25.7% to 42.4%. After excluding the outliers, 10.74 tons of dry biochar produced were removed from the claim; and
- For prosopis, the analysis showed that approximately 96.7% of the batches had yields ranging from 19.0% to 40.9%. After excluding the outliers, 8.98 tons of dry biochar produced were removed from the claim.

**This error resulted in changes to total number of eligible CORCs for prosopis and macadamia.**

### **Corrective Action Request 3: Biomass transportation**

Bio-Logical completed an LCA for each feedstock (i.e. prosopis or macadamia) as they have a different emissions profile. The auditor requested Bio-Logical to review the biomass transportation data for both LCAs to calculate the emissions from the biomass transportation as below:

- Calculate the tonnage delivered from each supplier multiplied by the actual distance travelled (obtaining tonnes\*kilometres); and
- Sum the total tonnes\*kilometres for biomass transported to site.

Additionally, for prosopis, because more feedstock was delivered to site than what was used (i.e. a small stockpile was kept on site to ensure ongoing operations), the auditor requested to apply a pro rata adjustment based on the quantity of feedstock consumed.

**This error resulted in changes to the total number of eligible CORCs for prosopis and macadamia.**

### **Corrective Action Request 4: Electricity consumption**

The Bio-Logical production facility was not connected to the national electricity grid from March 2024 to September 2024 and relied entirely on a diesel generator for power. From October 2024, the facility was connected to the grid and began sourcing the electricity from Kenya Power.

The auditor requested Bio-Logical review the emissions associated with the electricity consumption. In response, Bio-Logical performed the following:

- estimated the diesel consumed to generate electricity prior to October 2024;
- used the actual monthly electricity consumption data from October 2024 to February 2025, and apportioned it based on the dry mass of macadamia and prosopis biochar produced during the billing periods; and
- apportioned the emissions from electricity consumption according to equipment nameplate ratings, with 74.3% attributed to the pyrolysis units (i.e. E production) and 25.7% to fertilizer production (i.e. E use).

**This error resulted in changes to the total number of eligible CORCs for prosopis and macadamia.**

### **Corrective Action Request 5: Diesel Usage**

Bio-Logical used either diesel or LPG to pre-heat the pyrolysis reactors. Bio-Logical measured the diesel consumption for biochar production by recording the quantity used for each production batch. During the site visit, the Bio-Logical personnel mentioned that these diesel measurements were performed by checking the markings on the diesel container before and after each batch to determine the exact amount consumed. Subsequently, the quantities were entered into the production records and consolidated into a central data sheet.

Additionally, from March 2024 to September 2024, the production facility relied entirely on electricity diesel generators due to the lack of grid connection (refer to Corrective Action Request 4). During the reporting period, a total of 95,493 litres of diesel were purchased, of which:

- 50,861 litres (53.3%) were used to operate the electricity generator; and
- 44,632 litres (46.7%) were used for preheating in the pyrolysis process, of which:
  - o 23,262 litres (49.9%) were used for macadamia; and
  - o 21,370 litres (50.1%) were used for prosopis.

Upon request, Bio-Logical reviewed the diesel usage and apportioned the electricity generator's diesel consumption using the same approach applied for electricity: based on the dry mass of macadamia and prosopis biochar produced and allocated according to equipment nameplate ratings, with 74.3% attributed to the pyrolysis units (i.e. E production) and 25.7% to fertilizer production (i.e. E use).

**This error resulted in changes to the total number of eligible CORCs for prosopis and macadamia.**

### **Corrective Action Request 6: LPG Usage**

Bio-Logical used either diesel or LPG to pre-heat the pyrolysis reactors. The auditor requested Bio-Logical to clarify the variance between the 17,685 kg of LPG purchased and the 11,450 kg of LPG consumed for preheating during the reporting period. Bio-Logical personnel explained that the remaining 6,235 kg were unused and were returned to the supplier due to pressure drop issues during trial operations. Nevertheless, no supporting documentation of the LPG return was available, and consequently, Bio-Logical reviewed the LPG consumption and proportionally allocated the 17,685 kg of LPG purchased across the LCAs based on the actual recorded preheating LPG usage per biomass type.

**This error resulted in changes to the total number of eligible CORCs for prosopis and macadamia.**

### **Corrective Action Request 7: Wood vinegar**

The auditor identified that although Bio-Logical provided documentation regarding the sale, disposal, and storage of wood vinegar, the emissions associated with its disposal were not included in the LCA for the reporting period. It is noted that during the period:

- 46,000 litres of wood vinegar were disposed of;
- 9,800 litres of wood vinegar were sold; and
- approximately 60,000 litres of wood vinegar remained stored on-site in tanks.

Upon request, Bio-Logical reviewed the LCA and updated it to include the emissions associated with the disposal of 46,000 litres of wood vinegar.

**This error resulted in changes to the total number of eligible CORCs for prosopis and macadamia.**

### **Corrective Action Request 8: E use**

Bio-Logical sold both pure biochar and biochar blended with compost. For the E use of the blended biochar, Bio-Logical accounted for the energy used in crushing the biochar and granulating the bio-fertilizer. The blended biochar was processed and used onsite, with manual transport via wheelbarrows and trolleys. As a result, no transport emissions were recorded, and the biochar's life cycle was considered to have ended at the site.

For the pure biochar, Bio-Logical initially used estimated transport distances of 10 km and 50 km from their facility to the end users. The auditor requested Bio-Logical to review these assumptions. In response, Bio-Logical updated the E use data to reflect actual transport distances of 15.1 km and 195 km for the respective deliveries.

### **Corrective Action Request 9: Dates of eligible end-use**

In the CORCs Summary, Bio-Logical initially recorded the eligible end-use dates based on the transfer of biochar from the production facility to the fertilizer department. Following the auditor's request, Bio-Logical reviewed its emissions boundary and amended the eligible end-use date to reflect the actual dates on which the biochar was blended with compost (i.e. used in a mineral matrix from which it cannot be separated).

As a result, the Prosopis CORCs Summary reported 113.59 tonnes of biochar remaining in stock, instead of the previously stated 13.34 tonnes. In contrast, the adjustment did not affect the total biochar remaining in stock in the Macadamia CORCs Summary.

**This error resulted in changes to the total number of eligible CORCs for prosopis.**

## **Recommendation 1: Quality Assurance - LCA and CORC Calculations**

### **Finding 1**

Because of the findings described in Corrective Action Request 1 through to Corrective Action Request 9, the auditor has issued the following recommendation.

### **Recommendation**

The auditor recommends Bio-Logical augment its LCA and CORC calculation procedures to ensure that:

- All relevant data, emissions sources, assumptions, and formulae used for the calculation of GHG emissions associated with the biochar life cycle are traceable, well-documented and consistent with the supporting evidence;
- All key dates, such as biomass delivered, biochar production, and eligible end-use, are accurately recorded, clearly defined, consistently applied, and aligned with physical activities and supporting documentation; and
- The transportation of the delivered feedstock and the sold biochar are based on actual distances.

This is expected to increase the auditability, accuracy, completeness and transparency of the records and reduce the risk of errors.

## **Recommendation 2: Measuring Procedures**

### **Finding 1**

Because of the findings described in Corrective Action Request 2, the auditor has issued the following recommendation.

### **Finding 2**

The auditor requested Bio-Logical to clarify inconsistencies identified in the reported moisture content of biochar produced across different batches in the “Production Records from March 2024 to February 2025” file. In some cases, the calculated moisture content was very low or negative, indicating errors in the production data. Bio-Logical explained that these inconsistencies were mainly attributable to the lack of a moisture analyser prior to August 2024, and the use of experimental cooling methods during the earlier production stages. The experimental cooling methods included batches that were naturally cooled (i.e. left to cool down without any water being added), while others were sprayed with water and lastly, the biochar was fully submerged in a quenching tank, resulting in inconsistent moisture levels. It was noted that the current quenching method for the biochar is full submersion in the quenching tanks for all batches. As such, the average moisture content applied by Bio-Logical would involve the quenching method with the highest moisture content (i.e. the full submersion of the biochar).

Additionally, Bio-Logical informed that moisture analysers were acquired and became operational from the second week of August 2024, after which, the batch-specific moisture content analyses were conducted. To address discrepancies in earlier records, Bio-Logical retrospectively applied a consistent moisture content of 20% to all biochar batches produced from 22 March 2024 to 01 August 2024. It is noted that only macadamia biochar was produced during that period. This moisture content figure (i.e. 20%) was based on the average of actual moisture readings (i.e. 18.6%) recorded after the adoption of standardised submersible quenching, rounded up for conservative purposes.

## **Recommendation**

The auditor recommends Bio-Logical implement a procedure to ensure an accurate measurement of the mass (i.e. tonnes) of dry biochar produced is used for CORCs claims. This should include routine batch-specific moisture content measurement, and record and validation of production data. Furthermore, Bio-Logical should investigate and address the causes of biochar yield variability to ensure future production data reflects consistent and standardised operating conditions.

## **Recommendation 3: Metering system**

### **Findings**

Because of the findings described in Corrective Action Request 4, Corrective Action Request 5 and Corrective Action Request 6, the auditor has issued the following recommendation.

### **Recommendation**

The auditor recommends Bio-Logical implement appropriate metering and monitoring procedures to quantify the energy use at the Production Facility, as well as amend its LCA data inputs to appropriately reflect the biochar production and facility operating data.

## **Recommendation 4: Laboratory results**

### **Finding**

Bio-Logical provided one (1) third-party laboratory report for each feedstock type (i.e. one for prosopis and one for macadamia) during the reporting period covered by the audit. Given the significant biochar yield variations identified in Corrective Action Request 2, which were largely due to experimental trial batches, a single laboratory result may not fully represent the range of biochar produced. Once Bio-Logical has a comprehensive understanding of biochar properties, Bio-Logical can determine the appropriate frequency for conducting laboratory tests.

### **Recommendation**

The auditor recommends that Bio-Logical consistently commissions laboratory tests to gauge changes in results so that the CORC calculation accurately reflects the biochar production for the reporting period.

## **Recommendation 5: Wood vinegar**

### **Finding**

Because of the wood vinegar stock stored on site in tanks as described in Corrective Action Request 7, the auditor has issued the following recommendation to ensure Bio-Logical accurately report its disposal / use in the subsequent audit.

### **Recommendation**

The auditor recommends that Bio-Logical prepare an end use report for the approximately 60,000 litres of wood vinegar that are stored on site in tanks, as well as for any additional volume produced after this reporting period. The associated emissions must be accurately accounted for in the CORC calculations for the subsequent reporting period(s).

## **Suggestion for Improvement 1: LCA report**

Due to the number of corrective action requests during the audit, the auditor suggests that Bio-Logical revisit and amend the LCA Report (i.e. LCA written document) accordingly.

## Overall Conclusion

Based on the evidence provided, the auditor has provided the following conclusions:

- Production Facility Audit: **Positive conclusion**
- Production Output Audit: **Qualified conclusion**

### 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 Standard General Rules Version 4.1.

### Production Output Audit

The lead auditor is able to express a qualified reasonable assurance opinion that, noting the effects of Corrective Action Request 1 through Corrective Action Request 9 and the matters discussed in Basis for Qualified Conclusion, the quantification of 711.23 CO<sub>2</sub> Removal Certificates (CORCs) by Bio-Logical for the period 22 March 2024 to 28 February 2025, in all material respects, is correct. The auditor identified that the eligible CORC quantity has been calculated in accordance with the Puro Standard General Rules v4.1. A summary of the CORCs under audit is provided in Table 1.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Net Error (CORCs)	Eligible CORCs	Net Error Rate (%)
Macadamia	586.26	154.02 OC	432.24	26.3 %
Prosopis	617.06	338.07 OC	278.99	54.8 %
Total	1,203.32	492.09 OC	711.23	40.9 %

\*OC = Overcalculation / UC = Undercalculation

### Basis for Qualified Conclusion

During the audit process, the auditor issued nine (9) corrective action requests and five (5) recommendations. The auditor also identified significant variances in Bio-Logical’s biochar production records, particularly in relation to biochar yield, moisture content and supporting data. These variances led to errors in the calculation of CORCs completed by the audited body, that resulted in a material error rate, but are not pervasive in nature and were corrected during the course of the audit. The errors identified and addressed included:

- Errors in the moisture content data and dry mass calculations from 22 March 2024 to 1 August 2024 prior to the implementation of batch-specific measurement procedures, as outlined in Corrective Action Request 1;
- Significant variance in biochar yield across batches, which led to the identification and exclusion of outlier batches from the CORCs calculation following statistical analysis by feedstock type, as outlined in Corrective Action Request 2;
- Changes in distances for the biomass transportation to the biochar production facility and biochar transportation to the end-user, as outlined in Corrective Action Request 3 and Corrective Action Request 8;
- Change in electricity, diesel and LPG consumption across production activities, as outlined in Corrective Action Request 4, Corrective Action Request 5 and Corrective Action Request 6;

- Inclusion of emissions associated with wood vinegar disposal in the LCA, as outlined in Corrective Action Request 7; and
- Change in the dates of eligible end-use, as outlined in Corrective Action Request 9.

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering  
EnergyLink Services Pty Ltd  
Lead Auditor  
6 August 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 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 Corrective Action Requests / Recommendations).

### 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. During the reporting period, most biochar sold was blended with avocado waste pulp and animal manure to create a fertiliser product, which Bio-Logical commercialised. A small quantity of pure biochar was sold separately.	N/A
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar produced at the Bio-Logical Production Facility was derived from sustainably sourced biomass. The feedstock included <i>Prosopis juliflora</i> , an invasive tree species removed as part of land restoration activities, and macadamia shells, a co-product of the macadamia processing industry. Bio-Logical sourced the prosopis biomass from a network of third-party suppliers who provided the Kenya Forest Service permits to harvest the invasive species.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the producer demonstrates net-negativity with results from a LCA that shows:</p> <ul style="list-style-type: none"> <li>- [A1 Biomass and A2 Transport of biomass] carbon footprint of the biomass production and supply.</li> <li>- [A3 Production] emissions from the biochar production process.</li> <li>- [A4 Transport of biochar to site] carbon footprint of the biochar end use.</li> <li>- [B1 Application and use] cradle to grave.</li> </ul>	<p><u>Finding</u></p>	<p>The auditor identified that although Bio-Logical provided documentation regarding the sale, disposal, and storage of wood vinegar, the emissions associated with its disposal were not included in the LCA for the reporting period. It is noted that during the period:</p> <ul style="list-style-type: none"> <li>- 46,000 litres of wood vinegar were disposed of;</li> <li>- 9,800 litres of wood vinegar were sold; and</li> <li>- approximately 60,000 litres of wood vinegar remained stored on-site in tanks.</li> </ul> <p>Upon request, Bio-Logical reviewed the LCA and updated it to include the emissions associated with the disposal of 46,000 litres of wood vinegar.</p> <p><b>This error resulted in changes to the number of eligible CORCs for prosopis and macadamia.</b></p> <p>Except as mentioned above, the auditor confirmed that the LCA provided by Bio-Logical included all information on the emissions of the different stages of the biochar cradle to grave life cycle.</p>	<p>Corrective Action Request 7</p> <p>Recommendation 1</p> <p>Recommendation 5</p>
<p>Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.</p>	<p>Y</p>	<p>During the virtual site visit, the auditor confirmed that at the Bio-Logical facility, biochar is safely quenched in large tanks where it is submerged in baskets immediately after production to cool and mitigate any remaining combustion risk. Additionally, Bio-Logical provided evidence of safety training inductions conducted by an Occupational Safety and Health consultancy.</p>	<p>N/A</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the biochar production process meets requirements 1.1.4 to 1.1.6 of the Biochar Methodology, namely that:</p> <ul style="list-style-type: none"> <li>– It has considered the emissions related to the use of fossil fuels (coal, oil, natural gas).</li> <li>– there is no co-firing of fossil fuels and biomass in the same reaction chamber.</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	<p>The auditor verified that the pyrolysis system operated as an auto-thermal process, generating the necessary thermal energy from the feedstock itself. However, LPG was initially used to ignite and stabilise the syngas flame within the reactors. During the site visit, Bio-Logical personnel mentioned that they had started testing processes to operate the system using only the feedstock, without the need for LPG.</p> <p>Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there was no co-firing of fossil fuels and biomass in the same reaction chamber</p>	N/A
	Y	<p>During pyrolysis, syngas exits the reactors and flows through a shared header pipe into a series of water-cooled condensers. Tars, acids, and wood vinegar are condensed and collected in sedimentation tanks. The remaining syngas is combusted to provide process heat, with flue gases passing through a scrubber before release via the chimney. By-products are either sold (e.g., for asphalt) or disposed of through authorised channels.</p>	N/A
	Y	<p>Biochar from macadamia: The molar H/C<sub>org</sub> ratio is 0.139.                      Biochar from prosopis: The molar H/C<sub>org</sub> ratio is 0.132.</p>	N/A
	<b>Finding</b>	<p>Bio-Logical provided one (1) third-party laboratory report for each feedstock type (i.e. one for prosopis and one for macadamia) during the reporting period covered by the audit. Given the significant biochar yield variations identified in Corrective Action Request 2, which were largely due to experimental trial batches, a single laboratory result may not fully represent the range of biochar produced. Once Bio-Logical has a comprehensive understanding of biochar properties, Bio-Logical can determine the appropriate frequency for conducting laboratory tests.</p>	Recommendation 4

## 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 <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

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the quantity of biochar produced and sold is documented via appropriate processes.</p>	<p><b>Finding</b></p>	<p>Bio-Logical biochar process involved placing the feedstock (either prosopis or macadamia) in baskets and pyrolyzed it in batches. Once the pyrolysis reaction is completed, the baskets containing biochar are immersed in quenching tanks (referred to as “Q tanks”) to cool down safely and diminish the risk of combustion. During this process, some biochar escape from the baskets and settle at the bottom of the Q tanks. Periodically, Bio-Logical recovered this material, weighed, and recorded as part of the production data. Since this material was collected after quenching, it did not have specific production parameters or yield data associated with it.</p> <p>During March 2024 to August 2024, before batch-specific moisture content measurements were introduced, Bio-Logical applied a standard moisture content of 20% to all biochar production, as noted in the findings under Recommendation 2. There were five (5) Q tank sediment recovered during the reporting period, with the first two (2) occurring before the facility was able to measure the moisture content with the moisture analyser.</p> <p>Following the auditor’s request, Bio-Logical reviewed this approach, and instead of applying a 20% moisture content to these two early Q tank extractions and used the average moisture content from the three later recoveries with measured data, which on average was 40% moisture content and provided a more accurate estimate given the higher moisture content of the recovered biochar.</p> <p><b>This adjustment resulted in changes to the number of eligible CORCs for prosopis and macadamia.</b></p>	<p>Corrective Action Request 1            Recommendation 1</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>(Continued) Confirm that the quantity of biochar produced and sold is documented via appropriate processes.</p>	<p><b>Finding</b></p>	<p>The auditor identified considerable variations in reported biochar yields (i.e. the weight of the dry biochar against the weight of feedstock fed to the pyrolizer) across batches in the “Production Records from March 2024 to February 2025” file. Bio-Logical confirmed these variations were mainly a result of experimental trial batches that resulted in a yield range outside of the expected yield range.</p> <p>To ensure their claim considered accurate data, Bio-Logical performed a statistical analysis of biochar yields for each feedstock type for all batches over the reporting period. Bio-Logical excluded from the claim every outlier batch (i.e. a batch where yield did not fall between the statistically representative yield).</p> <p>This resulted in the following:</p> <ul style="list-style-type: none"> <li>- For macadamia, the analysis showed that approximately 94.7% of the batches had yields ranging from 25.7% to 42.4%. After excluding the outliers, 10.74 tons of dry biochar produced were removed from the claim; and</li> <li>- For prosopis, the analysis showed that approximately 96.7% of the batches had yields ranging from 19.0% to 40.9%. After excluding the outliers, 8.98 tons of dry biochar produced were removed from the claim.</li> </ul> <p><b>This error resulted in changes to number of eligible CORCs for prosopis and macadamia.</b></p>	<p>Corrective Action Request 2</p> <p>Recommendation 1</p> <p>Recommendation 2</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>(Continued) Confirm that the quantity of biochar produced and sold is documented via appropriate processes.</p>	<p><b>Finding</b></p>	<p>The auditor requested Bio-Logical to clarify inconsistencies identified in the reported moisture content of biochar produced across different batches in the “Production Records from March 2024 to February 2025” file. In some cases, the calculated moisture content was very low or negative, indicating errors in the production data. Bio-Logical explained that these inconsistencies were mainly attributable to the lack of a moisture analyser prior to August 2024, and the use of experimental cooling methods during the earlier production stages.</p> <p>The experimental cooling methods included batches that were naturally cooled (i.e. left to cool down without any water being added), while others were sprayed with water and lastly, the biochar was fully submerged in a quenching tank, resulting in inconsistent moisture levels. It was noted that the current quenching method for the biochar is full submersion in the quenching tanks for all batches. As such, the average moisture content applied by Bio-Logical would involve the quenching method with the highest moisture content (i.e. the full submersion of the biochar).</p> <p>Additionally, Bio-Logical informed that moisture analysers were acquired and became operational from the second week of August 2024, after which, the batch-specific moisture content analyses were conducted. To address discrepancies in earlier records, Bio-Logical retrospectively applied a consistent moisture content of 20% to all biochar batches produced from 22 March 2024 to 01 August 2024. It is noted that only macadamia biochar was produced during that period. This moisture content figure (i.e. 20%) was based on the average of actual moisture readings (i.e. 18.6%) recorded after the adoption of standardised submersible quenching, rounded up for conservative purposes.</p>	<p>Recommendation 2</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>(Continued) Confirm that the quantity of biochar produced and sold is documented via appropriate processes.</p>	<p><b>Finding</b></p>	<p>In the CORCs Summary, Bio-Logical initially recorded the eligible end-use dates based on the transfer of biochar from the production facility to the fertilizer department. Following the auditor’s request, Bio-Logical reviewed its emissions boundary and amended the eligible end-use date to reflect the actual dates on which the biochar was blended with compost (i.e. used in a mineral matrix from which it cannot be separated).            As a result, the Prosopis CORCs Summary reported 113.59 tonnes of biochar remaining in stock, instead of the previously stated 13.34 tonnes. In contrast, the adjustment did not affect the total biochar remaining in stock in the Macadamia CORCs Summary.  <b>This error resulted in changes to the total number of eligible CORCs for prosopis.</b></p>	<p>Corrective Action Request 9            Recommendation 1</p>
<p>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>Y</p>	<p><b>Production Output</b>            During the virtual site visit and through additional evidence, the auditor confirmed that appropriate metering infrastructure was in place to quantify the wet biochar produced.</p>	<p>N/A</p>
	<p><b>Finding</b></p>	<p><b>Electricity consumption</b>            The Bio-Logical production facility was not connected to the national electricity grid from March 2024 to September 2024 and relied entirely on a diesel generator for power. From October 2024, the facility was connected to the grid and began sourcing the electricity from Kenya Power.            The auditor requested Bio-Logical review the emissions associated with the electricity consumption. In response, Bio-Logical performed the following:</p> <ul style="list-style-type: none"> <li>- estimated the diesel consumed to generate electricity prior to October 2024;</li> <li>- used the actual monthly electricity consumption data from October 2024 to February 2025, and apportioned it based on the dry mass of macadamia and prosopis biochar produced during the billing periods; and</li> <li>- apportioned the emissions from electricity consumption according to equipment nameplate ratings, with 74.3% attributed to the pyrolysis units (i.e. E production) and 25.7% to fertilizer production (i.e. E use).</li> </ul>	<p>Corrective Action Request 4            Recommendation 3</p>

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><b>Diesel usage</b>          Bio-Logical used either diesel or LPG to pre-heat the pyrolysis reactors. Bio-Logical measured the diesel consumption for biochar production by recording the quantity used for each production batch. During the site visit, the Bio-Logical personnel mentioned that these diesel measurements were performed by checking the markings on the diesel container before and after each batch to determine the exact amount consumed. Subsequently, the quantities were entered into the production records and consolidated into a central data sheet.          Additionally, from March 2024 to September 2024, the production facility relied entirely on electricity diesel generators due to the lack of grid connection (refer to Corrective Action Request 4). During the reporting period, a total of 95,493 litres of diesel were purchased, of which:</p> <ul style="list-style-type: none"> <li>- 50,861 litres (53.3%) were used to operate the electricity generator; and</li> <li>- 44,632 litres (46.7%) were used for preheating in the pyrolysis process, of which:             <ul style="list-style-type: none"> <li>o 23,262 litres (49.9%) were used for macadamia; and</li> <li>o 21,370 litres (50.1%) were used for prosopis.</li> </ul> </li> </ul> <p>Upon request, Bio-Logical reviewed the diesel usage and apportioned the electricity generator’s diesel consumption using the same approach applied for electricity: based on the dry mass of macadamia and prosopis biochar produced and allocated according to equipment nameplate ratings, with 74.3% attributed to the pyrolysis units (i.e. E production) and 25.7% to fertilizer production (i.e. E use).  <b>This error resulted in changes to the number of eligible CORCs for prosopis and macadamia.</b></p>	<p>Corrective Action Request 5           Recommendation 3</p>

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><b>LPG usage</b>            Bio-Logical used either diesel or LPG to pre-heat the pyrolysis reactors. The auditor requested Bio-Logical to clarify the variance between the 17,685 kg of LPG purchased and the 11,450 kg of LPG consumed for preheating during the reporting period. Bio-Logical personnel explained that the remaining 6,235 kg were unused and were returned to the supplier due to pressure drop issues during trial operations. Nevertheless, no supporting documentation of the LPG return was available, and consequently, Bio-Logical reviewed the LPG consumption and proportionally allocated the 17,685 kg of LPG purchased across the LCAs based on the actual recorded preheating LPG usage per biomass type.  <b>This error resulted in changes to the number of eligible CORCs for prosopis and macadamia.</b></p>	<p>Corrective Action Request 6            Recommendation 3</p>
<p>Confirm the calculations used to quantify emissions from the process. These must account for:</p> <ul style="list-style-type: none"> <li>- Cultivating and harvesting of raw materials (forest vs other biomass).</li> <li>- The energy source used in the production process.</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>Bio-Logical completed an LCA for each feedstock (i.e. prosopis or macadamia) as they have a different emissions profile. The auditor requested Bio-Logical to review the biomass transportation data for both LCAs to calculate the emissions from the biomass transportation as below:</p> <ul style="list-style-type: none"> <li>- Calculate the tonnage delivered from each supplier multiplied by the actual distance travelled (obtaining tonnes*kilometres); and</li> <li>- Sum the total tonnes*kilometres for biomass transported to site.</li> </ul> <p>Additionally, for prosopis, because more feedstock was delivered to site than what was used (i.e. a small stockpile was kept on site to ensure ongoing operations), the auditor requested to apply a pro rata adjustment based on the quantity of feedstock consumed.  <b>This error resulted in changes to the total number of eligible CORCs for prosopis and macadamia.</b></p> <p>Additionally, the auditor identified several calculation errors in the LCA for electricity, diesel and LPG consumption across production activities, as outlined in Corrective Action Request 4, Corrective Action Request 5 and Corrective Action Request 6.</p>	<p>Corrective Action Request 3            Corrective Action Request 4            Corrective Action Request 5            Corrective Action Request 6            Recommendation 1</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the CO <sub>2</sub> Removal Supplier is able to calculate the CO <sub>2</sub> Removal independently.	<b>Finding</b>	Based on Corrective Action Request 1 through Corrective Action Request 9, the auditor reviewed the evidence submitted by the audited body and issued Recommendation 1 to the CO <sub>2</sub> Removal Supplier to enhance their ability to independently calculate CO <sub>2</sub> removal	Recommendation 1

### 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
Confirm that the quantification of CO <sub>2</sub> removal is calculated using the Calculation formula of CO <sub>2</sub> removal.	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 biochar were in accordance with the Puro Rules.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Confirm that the inputs to the Calculation formula of CO<sub>2</sub> removal are appropriate and consistent with the evidence provided.</p>	<p><u>Finding</u></p>	<p>The auditor identified errors in the calculation of CORCs completed by the audited body that resulted in an error rate exceeding the 5% materiality threshold, the errors included:</p> <ul style="list-style-type: none"> <li>• Errors in the moisture content data and dry mass calculations from 22 March 2024 to 1 August 2024 prior to the implementation of batch-specific measurement procedures, as outlined in Corrective Action Request 1;</li> <li>• Significant variance in biochar yield across batches, which led to the identification and exclusion of outlier batches from the CORCs calculation following statistical analysis by feedstock type, as outlined in Corrective Action Request 2;</li> <li>• Changes in distances for the biomass transportation to the biochar production facility and biochar transportation to the end-user, as outlined in Corrective Action Request 3 and Corrective Action Request 8;</li> <li>• Change in electricity, diesel and LPG consumption across production activities, as outlined in Corrective Action Request 4, Corrective Action Request 5 and Corrective Action Request 6;</li> <li>• Inclusion of emissions associated with wood vinegar disposal in the LCA, as outlined in Corrective Action Request 7; and</li> <li>• Change in the dates of eligible end-use, as outlined in Corrective Action Request 9.</li> </ul>	<p>Recommendation 1</p> <p>Suggestion for Improvement 1</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<b>(Continued) Confirm that the inputs to the Calculation formula of CO<sub>2</sub> removal are appropriate and consistent with the evidence provided.</b>	<b><u>Finding</u></b>	Bio-Logical provided one (1) third-party laboratory report for each feedstock type (i.e. one for prosopis and one for macadamia) during the reporting period covered by the audit. Given the significant biochar yield variations identified in Corrective Action Request 2, which were largely due to experimental trial batches, a single laboratory result may not fully represent the range of biochar produced. Once Bio-Logical has a comprehensive understanding of biochar properties, Bio-Logical can determine the appropriate frequency for conducting laboratory tests.	Recommendation 4

## Verification of Proofs

Table 6: Verification of proofs and documentation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<b>Confirm that the standing data for the Production Facility meets the requirements of the Biochar Methodology and is consistent with other evidence.</b>	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
<b>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>.</b>	<b><u>Observation</u></b>	For the no-double-counting requirement, CO <sub>2</sub> removal claim statements were added to invoices from October 2024 onwards. Before this date, the invoices did not include these statements. Bio-Logical explained that this change was implemented following a request from Puro.earth, and that earlier sales were primarily to small farmers, making the risk of double counting minimal. Since Bio-Logical updated its invoicing practice, the auditor did not issue a recommendation. Therefore, 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	Katherine Simmons
Peer reviewer's credentials	<ul style="list-style-type: none"><li>• Bachelor of Engineering (Honours) in Polymer Engineering (minoring in Chemical Engineering).</li><li>• Category 1 Registered Greenhouse and Energy Auditor with the Clean Energy Regulator (Australia).</li><li>• Climate Active Registered Consultant.</li><li>• Integrated Management Systems Lead Auditor ISO 19011, ISO 9001:2015, ISO 14001:2015, ISO 45001:2018.</li></ul>
Peer reviewer contact details	Email: <a href="mailto:katherine.simmons@kreaconsulting.com.au">katherine.simmons@kreaconsulting.com.au</a> 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 produced at the Bio-Logical Production Facility was derived from sustainably sourced biomass. The feedstock included <i>Prosopis juliflora</i> , an invasive tree species removed as part of land restoration activities, and macadamia shells, a co-product of the macadamia processing industry. Bio-Logical sourced the prosopis biomass from a network of third-party suppliers who provided the Kenya Forest Service permits to harvest the invasive species.	N/A
Check that the LCA provided is consistent with observations on site.	<b>Finding</b>	Based on Corrective Action Request 1 through Corrective Action Request 9, the auditor reviewed the evidence submitted by the audited body and issued Recommendation 1 to the CO <sub>2</sub> Removal Supplier to enhance their ability to independently calculate CO <sub>2</sub> removal	Recommendation 1
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 verified that the pyrolysis system operated as an auto-thermal process, generating the necessary thermal energy from the feedstock itself. However, LPG was initially used to ignite and stabilise the syngas flame within the reactors. During the site visit, Bio-Logical personnel mentioned that they had started testing processes to operate the system using only the feedstock, without the need for LPG.  Based on the above, the auditor confirmed that the emissions related to the use of fossil fuels were considered and there was no co-firing of fossil fuels and biomass in the same reaction chamber	N/A
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	During the virtual site visit, the auditor confirmed that at the Bio-Logical facility, biochar is safely quenched in large tanks where it is submerged in baskets immediately after production to cool and mitigate any remaining combustion risk. Additionally, Bio-Logical provided evidence of safety training inductions conducted by an Occupational Safety and Health consultancy.	N/A

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.</p>	<p><u>Finding</u></p>	<p>Bio-Logical biochar process involved placing the feedstock (either prosopis or macadamia) in baskets and pyrolyzed it in batches. Once the pyrolysis reaction is completed, the baskets containing biochar are immersed in quenching tanks (referred to as "Q tanks") to cool down safely and diminish the risk of combustion. During this process, some biochar escape from the baskets and settle at the bottom of the Q tanks. Periodically, Bio-Logical recovered this material, weighed, and recorded as part of the production data. Since this material was collected after quenching, it did not have specific production parameters or yield data associated with it.</p> <p>During March 2024 to August 2024, before batch-specific moisture content measurements were introduced, Bio-Logical applied a standard moisture content of 20% to all biochar production, as noted in the findings under Recommendation 2. There were five (5) Q tank sediment recovered during the reporting period, with the first two (2) occurring before the facility was able to measure the moisture content with the moisture analyser.</p> <p>Following the auditor's request, Bio-Logical reviewed this approach, and instead of applying a 20% moisture content to these two early Q tank extractions and used the average moisture content from the three later recoveries with measured data, which on average was 40% moisture content and provided a more accurate estimate given the higher moisture content of the recovered biochar.</p> <p><b>This adjustment resulted in changes to the number of eligible CORCs for prosopis and macadamia.</b></p>	<p>Corrective Action Request 1</p> <p>Recommendation 1</p>
<p>Check that appropriate metering infrastructure is in place and calibrated correctly to quantify the Production Facility output and the energy use of the Production Facility.</p>	<p><u>Finding</u></p>	<p>The auditor identified several calculation errors in the LCA for electricity, diesel and LPG consumption across production activities, as outlined in Corrective Action Request 4, Corrective Action Request 5 and Corrective Action Request 6.</p>	<p>Corrective Action Request 4</p> <p>Corrective Action Request 5</p> <p>Corrective Action Request 6</p> <p>Recommendation 3</p>

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
<p>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.</p>	<p><u>Finding</u></p>	<p>The auditor identified errors in the calculation of CORCs completed by the audited body that resulted in an error rate exceeding the 5% materiality threshold, the errors included:</p> <ul style="list-style-type: none"> <li>• Errors in the moisture content data and dry mass calculations from 22 March 2024 to 1 August 2024 prior to the implementation of batch-specific measurement procedures, as outlined in Corrective Action Request 1;</li> <li>• Significant variance in biochar yield across batches, which led to the identification and exclusion of outlier batches from the CORCs calculation following statistical analysis by feedstock type, as outlined in Corrective Action Request 2;</li> <li>• Changes in distances for the biomass transportation to the biochar production facility and biochar transportation to the end-user, as outlined in Corrective Action Request 3 and Corrective Action Request 8;</li> <li>• Change in electricity, diesel and LPG consumption across production activities, as outlined in Corrective Action Request 4, Corrective Action Request 5 and Corrective Action Request 6;</li> <li>• Inclusion of emissions associated with wood vinegar disposal in the LCA, as outlined in Corrective Action Request 7; and</li> <li>• Change in the dates of eligible end-use, as outlined in Corrective Action Request 9.</li> </ul>	<p>Recommendation 1</p> <p>Suggestion for Improvement 1</p>