31 March 2022



Puro.earth CO₂ Removal Marketplace

Production Facility and Output Audit Statement

Statement No.	Date of Issue	Validity Period
001	31 March 2022	1 December 2021 to 31 December 2021

EnergyLink Services have verified the CO₂ removal achieved by the following organisations (the audited bodies) in accordance with the *Puro.earth Standard and Marketplace General Rules v2.4.1.*





The result of the Production Facility and Output Audit is reported in the document titled Aperam Bioenergia Biochar Audit Report and relates to the activities carried out at the following site:

Aperam Bioenergia Ltda, GSRN: 643002406801000527 located in Rua Raul Coelho 725, Cidade Nova - Capelinha, Brazil.

Production Facility Audit

Based on the verification process, EnergyLink Services observed that in general, the organisations had the appropriate processes and procedures in place to quantify the production of CO₂ removal via the method stated below and is compliant with the requirements of the *Puro.earth Standard and Marketplace General Rules v2.4.1*.

CO₂ Removal Type	Eligibility of the Production Facility
Biochar	Eligible

Production Facility and Output Audit Statement Aperam Bioenergia Ltda GSRN: 643002406801000527 31 March 2022



Output Audit

EnergyLink Services have verified that the calculation of CO₂ removal achieved through the production of biochar for the period 1 December 2021 to 31 December 2021 has been prepared in accordance with the Puro.earth Biochar Methodology.

Signed:

Sydney, Australia

Philip Link - Managing Director

EnergyLink Services Pty Ltd

Lead Auditor

31 March 2022

Rodrigo Pardo Patron - Principal

EnergyLink Services Pty Ltd

Peer Reviewer

31 March 2022

Attachment to the Statement

Eligible CO₂ Removal

1.84 tCO₂-e per dry tonne biochar

Verification Objective

EnergyLink Services was engaged to conduct an audit to validate that the audited bodies' calculation of CO_2 Removal from the production of biochar for the period 1 December 2021 to 31 December 2021had been prepared in accordance with the Puro.earth Biochar Methodology and with reference to the eligibility requirements for a Production Facility.

Verification Scope

- Production Facility Audit under the biochar CO₂ removal methodology.
- Output Audit for the for the period 1 December 2021 to 31 December 2021 under the biochar CO₂ removal methodology.

Verification Level of Assurance

The verification was conducted by EnergyLink Services with a reasonable level of assurance. A reasonable assurance engagement in accordance with ISAE 3000 involves performing procedures to obtain evidence about the Production Facility process controls and the quantification of CO₂ Removal in accordance with *General Rules of the Puro.earth CO₂ Removal Marketplace v2.4.1.* There are inherent limitations in performing assurance—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 are performed on a test basis. The conclusion expressed in this statement has been formed on the above basis.

Verification Criteria

The requirements applicable to the organisation are the *Puro.earth Standard and Marketplace General Rules v2.4.1.*