

Final Audit Report

Audited Body	
Puro.earth Project Proponent	Alcom Carbon Markets Pte Ltd
Name of Contact for Puro.earth Project Proponent	Siddharth Kaul
Production Facility Operator	Alcom
Name of Contact for Production Facility Operator	Mangesh Patil
Production Facility name	Alcom-01-NuevaEcijaPhillipines
Production Facility ID	227253
Production Facility Location	Brgy.Singalat, Palayan City, Nueva Ecija, Palayan City 3132, Philippines

Audit Description	
Type of Audit	Output Audit
Number of CORCs under Audit	129
Tonnes of dry biochar in stock at the start of the reporting period	0
Tonnes of dry biochar produced under Audit	614.29
Tonnes of dry biochar used under Audit	171.99
Tonnes of dry biochar in stock at the end of the reporting period	442.29
CORC conversion factor under Audit	0.75 tCO ₂ e per tonne dry biochar
Reporting Period Covered by Audit	12 December 2023 to 15 May 2025
Objective of Audit Engagement	Provide assurance opinion against requirements of Puro.earth Rules v3.1
Date of Auditor Engagement	27 June 2025
Date of Audit Report Submission	31 July 2025

Audit Outcomes	
Number of eligible CORCs	132
Tonnes of dry biochar in stock (start)	0
Tonnes of dry biochar produced under Audit	614.29
Tonnes of eligible dry biochar used	171.99
Tonnes of dry biochar in stock (end)	442.29
CORC conversion factor	0.77 tCO ₂ e per tonne dry biochar
Reporting Period given assurance	12 December 2023 to 15 May 2025
Calculation Method	Biochar Methodology Edition 2022 v3

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Rodrigo Pardo Patron
Additional Audit Personnel	Tom Croxford
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 CO₂ Removal Supplier Production Facility under the requirements of Biochar Methodology v3.0 (Edition 2022) and the Puro Standard General Rules v3.1.

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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20250731 Alcom Output Final Audit Report vF.0	31 July 2025	vF.0	Rodrigo Pardo Patron	Katherine Simmons

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Abbreviation	Description
'H'	Hydrogen
'O'	Oxygen
CO ₂	Carbon Dioxide
CORC	CO ₂ Removal Certificate
C _{org}	Organic Carbon
GHG	Greenhouse Gas
LCA	Life Cycle Assessment
OC	Overcalculation
UC	Undercalculation
The Puro Rules	the Puro Standard General Rules v3.1
The Biochar Methodology	Edition 2022 v3

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 Alcom's CO₂ Removal calculation for the reporting period covered by the audit, from 12 December 2023 to 15 May 2025, against the eligibility requirements of 'the Puro Standard General Rules v3.1' (hereafter referred to as "the Puro Rules").

Details of Audited Body

Puro.earth Project Proponent	Alcom Carbon Markets Pte Ltd
Production Facility Operator	Alcom
Production Facility name	Alcom-01-NuevaEcijaPhillippines
Production Facility ID	227253
Production Facility location	Nueva Ecija, Philippines

Responsibility of the Audited Body's Management

The management of the audited body (i.e. Alcom) is responsible for the application of the requirements of 'Biochar Methodology Edition 2022 v3' (hereafter referred to as "the Biochar Methodology") in quantifying CO₂ Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to EnergyLink Services.

The management of the audited body is responsible for preparation and presentation of the evidence in accordance with Section 5 the Biochar Methodology. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and presentation of proofs that are free from material misstatement, whether due to fraud or error.

Our independence and quality control

EnergyLink Services have complied with the relevant ethical requirements relating to assurance engagements, which include independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence, due care, confidentiality, and professional behaviour. These include all the requirements defined in the *Fortum – Supplier Code of Conduct*¹.

Furthermore, EnergyLink Services maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements, in accordance with *ISQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information*.

¹ 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 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 body's preparation of proofs. We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Summary of procedures undertaken

The procedures we conducted in our reasonable assurance engagement included:

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

Use of our reasonable assurance engagement report

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

Inherent limitations

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

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

Corrective Action Requests / Recommendations

During the audit process, the auditor issued four corrective action requests, which were addressed during the course of the audit. Further, the auditor issued one recommendation, two carry forward recommendations to be implemented by the next audit and two suggestions for improvement, which are optional to be implemented.

Corrective Action Request 1: LCA Calculations

The auditor noted the following issues regarding the LCA inputs and calculations:

- Some receipts and/or logbooks entries for biochar delivery had been incorrectly or not transcribed to the biochar inventory summary; and
- The biomass amount calculated from the supplied 'Biomass Delivery' data differed from the quantity used in the Life Cycle Inventory (LCI).

Subsequently, Alcom reviewed and amended their documents. These errors did not impact on the CORC calculations.

Corrective Action Request 2: Delivery Truck

The auditor noted that some biochar deliveries made during the reporting period were potentially duplicative and operationally inefficient (i.e. either transporting a lower amount of biochar or the quantity appeared to be repeated). Alcom reviewed the information and confirmed that their usual delivery truck was under repair from 6 November 2024 to 14 November 2024, during which time a smaller replacement vehicle was used with a maximum capacity of 50 bags (900kg) of biochar per trip.

Corrective Action Request 3: Soil Temperature

The auditor noted that the average soil temperature was not supported by accurate evidence. Upon request, Alcom revised the evidence supplied and amended the soil temperature. This error had an impact on the CORC calculations (refer to Appendix C for more information).

Corrective Action Request 4: Delivery Emissions

The auditor noted that the emissions from biomass and biochar deliveries were calculated using inaccurate litre-kilometre assumptions. Subsequently, Alcom introduced two (2) tonne-kilometre emission factors which utilised the available truck weight data from the deliveries and amended the relevant calculations. These amendments had an impact on the CORC calculations (refer to Appendix C for more information).

Recommendation 1: Biochar Delivery Emissions

Finding

As described in Corrective Action Request 4, the auditor noted that the emissions from biomass and biochar delivery were calculated using inaccurate litre-kilometre emissions factors for truck diesel consumption.

Recommendation

The auditor recommends Alcom to record the litres of fuel purchased by their delivery trucks to calculate the emissions used for biomass and biochar deliveries during the reporting period. Where the litres of fuel information is not available, a conservative methodology for the estimation of the emissions from these activities should be used. It is expected that the majority of the emissions will be able to be determined by the litres of fuel purchased.

Carry Forward Recommendation 1: Delivery Truck Average Weight

The auditor recommends that Alcom transcribe the gross, tare and net weight in a document (e.g. MS Excel) from the receipts of the delivery of rice husks and biochar to calculate the average weight of loaded and unloaded trucks.

Carry Forward Recommendation 2: QA and Record Keeping Procedures

The auditor recommends that Alcom strengthen its QA and record keeping procedures to ensure accuracy and consistency in data transcription, emissions calculations, and environmental inputs. This should include the implementation of verification steps for LCA data entry, and standardised protocols for collecting and presenting supporting evidence.²

Suggestion for Improvement 1: Fire Hazard

Observation

During the virtual site visit, the auditor noted a considerable amount of biochar was stored on site. The biochar is packed in 18kg bags and they are neatly stored. Nevertheless, the large volumes of unsold biochar stored on-site and bulk biomass storage pose a fire risk.

Suggestion

Alcom may consider the following measures to enhance fire safety:

- Segregate storage into smaller piles to reduce the risk of self-heating and limit fire spread;
- Ensure the storage area is adequately ventilated, using equipment such as fans, to prevent heat and gas buildup; and
- Introduce routine temperature checks or install simple thermal monitoring equipment to detect early signs of combustion risk.
- Develop and implement an emergency response plan that accounts for fire-related risks.

Suggestion for Improvement 2: Laboratory Tests

Observation

The auditor observed that only two lab tests of the biochar were completed during the reporting period.

Suggestion

It is recommended that Alcom increase the frequency of laboratory testing of biochar to ensure consistent quality and compliance with relevant standards. Regular testing should be scheduled at defined intervals, and additional testing should be conducted following any significant changes—such as variations in feedstock, production process, or seasonal conditions—that may impact key parameters like moisture content or carbon stability.

² Note: The previous audit recommendation has been amended to enhance the intent of the recommendation.

Overall Conclusion

Positive Conclusion (Production Output Audit)

Production Output Audit

The lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of 132 CO₂ Removal Certificates (CORCs) for the reporting period 12 December 2023 to 15 May 2025 are eligible for creation.

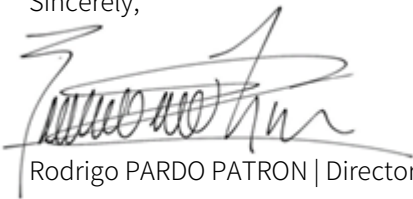
The audit procedures indicated that an undercalculation of 3 CORCs was made by the audited body, which is not considered material. Table 1 provides a summary of the audited CORCs and the error rate. More information is provided in Appendix C.

Table 1: Audited CORCs summary

Biochar	CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
Total	129	3	3 UC	132	2.33%	2.33%

*OC = Overcalculation / UC = Undercalculation

Sincerely,



Rodrigo PARDO PATRON | Director of Engineering
EnergyLink Services Pty Ltd
Lead Auditor
31 July 2025

Part B: Detailed Findings

Audit Findings and Conclusions

Table 2 to Table 5 summarise the findings from the Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a virtual site visit to the Production Facility. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited body were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated.

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 biochar was used as soil enhancement for application on poultry farms. Additionally, the biochar was sold to research institutions to test the quality of biochar on trial farms.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor confirmed that the biochar was produced from waste material from sustainably sourced rice husks. Emissions from drying the husks are excluded from the project scope, as rice is dried prior to milling and therefore falls outside the audit scope.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the producer demonstrates net-negativity with results from a LCA that shows: – [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	Except where noted in Table 3, the auditor confirmed that the Life Cycle Assessment (LCA) provided by Alcom included information on emissions across all stages of the biochar cradle-to-grave life cycle, based on the following breakdown: - A1 Biomass & A2 Transport: No emissions were considered for biomass collection, as the rice husks used are waste sourced from a nearby rice mill. Emissions from biomass transport were estimated using weighted average tonne-kilometre emission factors, applied to actual truck weight data and delivery distances. - A3 Production: Emissions from biochar production included those from the plant footprint, startup fuel, electricity usage, bagging and infrastructure repairs. - A4 Transport to Site: Emissions from transporting biochar to its purchasers were estimated using weighted average tonne-kilometre emission factors, applied to actual truck weight data and delivery distances. - B1 Application and Use: Emissions from the application of biochar were estimated based on the quantity of biochar sold and the diesel consumption associated with tilling it into the soil.	N/A.
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, following the use of diesel for pre-heating the pyrolysis reactor, the process transitioned into an auto-thermal state capable of sustaining continuous operation over month-long periods. It was also verified that no co-firing of fossil and biomass carbon occurred within the reaction chamber.	N/A.
	Y	The auditor confirmed during the virtual site visit that the pyrolysis gases were recovered in the reactor and the excess gases were combusted and released through a designated chimney system.	N/A.
	Y	The auditor confirmed that the H/C _{org} ratio is 0.54, which is less than 0.7.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Observation	Alcom workers wear masks when handling powdered rice husks to manage dust hazards, and mask filters are replaced regularly. During the virtual site visit, the auditor notes a considerable amount of biochar was stored on site. The biochar is packed in 18kg bags and they are neatly stored. Nevertheless, the large volumes of unsold biochar stored on-site, and bulk biomass storage pose a fire risk. The auditor also noted, fire extinguishers were distributed throughout the facility. The auditor confirmed measures are in place for the safe handling and transport of biochar to mitigate fire and dust hazards.	Suggestion for Improvement 1

Confirmation of Production Facility Eligibility

Table 3: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the Production Facility Eligibility under the general rules of Puro Standard.	Y	The auditor confirmed that the audited body have already gone through a Production Facility Audit in 2023 and achieved a positive outcome.	N/A.
Confirm that the Production Facility demonstrate Environmental and Social Safeguards.	Y		N/A.
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	The auditor confirmed during the virtual site visit that the quantity of biochar produced and sold during the reporting period was documented appropriately.	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	The auditor confirmed that the Production Facility had procedures in place to quantify the electricity and fuel consumed by its operations using their production records.	N/A.

Quantification of CO₂ Removal

Table 4: Quantification of CO₂ 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.	Observation	The auditor examined the CORC calculator provided by the audited body and confirmed that the formulas applied in the quantification of CO ₂ removal for biochar were in accordance with the Puro Rules. However, the current CO ₂ calculation templates provided by Puro considers the production emissions of biochar produced but not yet sold (i.e. The next reporting period won't consider the production emissions of the currently stored biochar). As a result, the CORC factor used in this report may not accurately reflect the full emissions profile associated with biochar production for the period.	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 noted that the average soil temperature was not supported by accurate evidence. Upon request, Alcom revised the evidence supplied and amended the soil temperature. This error resulted in the under calculation of 1 CORC (refer to Appendix C for more information).	Corrective Action Request 3 Carry Forward Recommendation 2 Suggestion for Improvement 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the inputs to the Calculation formula of CO ₂ removal are appropriate and consistent with the evidence provided. (Continued)	Finding	The auditor noted that the emissions from biomass and biochar deliveries were calculated using inaccurate litre-kilometre assumptions. Subsequently, Alcom introduced two (2) tonne-kilometre emission factors which utilised the available truck weight data from the deliveries and amended the relevant calculations. This error resulted in the under calculation of 2 CORCs (refer to Appendix C for more information).	Corrective Action Request 4 Recommendation 1
	Finding	The auditor noted the following issues regarding the LCA inputs and calculations: - Some receipts and/or logbooks entries for biochar delivery had been incorrectly or not transcribed to the biochar inventory summary; and - The biomass amount calculated from the supplied 'Biomass Delivery' data differed from the quantity used in the Life Cycle Inventory (LCI). Subsequently, Alcom reviewed and amended their documents. These errors did not impact on the CORC calculations.	Corrective Action Request 1 Carry Forward Recommendation 2

Verification of Proofs

Table 5: 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.	Finding	The auditor noted that Alcom had assumed a 50% weight loss for unloaded trucks compared to loaded trucks. However, as gross, tare, and net weight data are available in the delivery receipts, Alcom should transcribe this information into a structured format (e.g. MS Excel) and use the actual data to calculate average truck weights for use in the LCA calculations.	Carry Forward Recommendation 1
	Observation	The auditor noted that some biochar deliveries made during the reporting period were potentially duplicative and operationally inefficient (i.e. either transporting a lower amount of biochar or the quantity appeared to be repeated). Alcom reviewed the information and confirmed that their usual delivery truck was under repair from 6 November 2024 to 14 November 2024, during which time a smaller replacement vehicle was used with a maximum capacity of 50 bags (900kg) of biochar per trip.	Corrective Action Request 2

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 (Continued).	Y	The auditor reviewed and validated the standing data provided by the audited body and confirmed this was consistent with evidence 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.

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 3.1.

Appendix A: Response to Previous Audit Recommendations

The Production Output's audit dated 19 February 2024 (EnergyLink Services Pty Ltd) contained five recommendations. The recommendations and the auditor's responses are provided in Table 6.

Table 6: Previous Audit Recommendation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Recommendation (1): The auditor advises Alcom to record gross, tare, and net weights from rice husk and biochar delivery receipts into a document (e.g., Excel) to calculate average truck weights when loaded and unloaded.	Partially	Alcom records the unloaded and loaded weight data for their delivery trucks on the receipts; However, they do not transfer this into a structured format, such as an Excel spreadsheet, for further analysis or calculations. Consequently, the auditor has carried forward the recommendation to review progress at the subsequent audit.	Carry Forward Recommendation 1
Recommendation (2): The auditor recommends Alcom use a consistent date format across all documents (UK).	Y	The auditor was able to confirm that Alcom used the UK date format consistently throughout the evidence pack.	N/A.
Recommendation (3): The auditor recommends that Alcom augment their QA and record keeping procedures to ensure LCA checks.	Partial	Alcom made progress in improving documentation and implemented QA measures. However, a formalised process to ensure consistent LCA checks across all inputs was not yet in place. Some discrepancies in the LCI and delivery data were still identified during the current audit. Consequently, the auditor has carried forward the recommendation to review progress at the subsequent audit.	Carry Forward Recommendation 2
Recommendation (4): The auditor recommends that Alcom obtain all relevant evidentiary documents to support any claim or assumptions in relation to the LCA calculations.	Y	The auditor verified that all relevant evidentiary documents covered the scope of this audit.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Recommendation (5): The auditor recommends that Alcom enhance their internal sales procedure to ensure a “no-double counting clause” is included where relevant.	Y	The auditor confirmed that a "no-double counting clause" was included in the internal sales procedure and that their product packaging did not mention any claims regarding the carbon sink potential of the biochar.	N/A.
Carry Forward Recommendation (1): The auditor recommends that Alcom directly measure the actual electricity consumption of the facility.	Y	The auditor confirmed that Alcom upgraded their electricity infrastructure and now has the infrastructure to measure the electricity consumption for the facility and has an account with the electricity retailer.	N/A.

Appendix B: 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 rice husks. Emissions from drying the husks are excluded from the project scope, as rice is dried prior to milling and therefore falls outside the audit scope.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed that the 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, following the use of diesel for pre-heating the pyrolysis reactor, the process transitioned into an auto-thermal state capable of sustaining continuous operation over month-long periods. It was also verified that no co-firing of fossil and biomass carbon occurred within the reaction chamber.	N/A.
Evidence of safe handling and transport is provided and adequate for the production facility.	Y	Alcom workers wear masks when handling powdered rice husks to manage dust hazards, and mask filters are replaced regularly. During the virtual site visit, the auditor notes a considerable amount of biochar was stored on site. The biochar is packed in 18kg bags and they are neatly stored. Nevertheless, the large volumes of unsold biochar stored on-site and bulk biomass storage pose a fire risk. The auditor also noted, fire extinguishers were distributed throughout the facility. The auditor confirmed measures are in place for the safe handling and transport of biochar to mitigate fire and dust hazards.	Suggestion for Improvement 1
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Y	The auditor noted during the virtual site visit that an appropriate system was in place to quantify the biochar produced and sold during the reporting period. Additionally, the auditor verified that the sales records used for the CORCs calculation accurately reflect the information presented in the evidentiary invoices.	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	The auditor confirmed that the Production Facility has procedures in place to quantify the electricity and fuel consumed by its operations using their production records.	N/A.
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 reviewed the evidence provided by the audited body and found that, with minor exceptions, the inputs to the CO ₂ removal calculation formula were correctly determined.	N/A.

Appendix C: 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 (%)
Error in the Average Soil Temperature	129	130	1	1 UC	0.78%	0.78%
Biomass and Biochar Transport Corrections	130	132	2	2 UC	1.54%	1.54%
Total	129	132	3	3 UC	2.33%	2.33%

*OC = Overcalculation/UC = Undercalculation