Final Audit Report

Audited Body	
Puro.earth Project Proponent	BC Biocarbon Ltd
Name of Contact for Puro.earth Project Proponent	Geoff de Ruiter
Production Facility Operator	BC Biocarbon - McBride
Name of Contact for Production Facility Operator	Geoff de Ruiter
Production Facility Location	5269 Mountainview Road, McBride - Canada

Audit Description	
Type of Audit	Production Facility Audit and Output Audit
Objective of Audit Engagement	Provide an assurance opinion against the *Puro.earth CO_2 Removal Marketplace, Standard and Registry (General Rules) v2.2*.
Reporting Period Covered by Audit	1 December 2020 to 28 February 2022
Date of Auditor Engagement	28 March 2022
Date of Audit Report Submission	7 June 2022

Reporting Requirements	
Number of CORCs under Audit	69
Calculation Method	Biochar Methodology

Auditing Body	
Auditor	EnergyLink Services Pty Ltd
Lead Auditor	Philip Link
Additional Audit Personnel	Vinicius Guedes and Michael Hallam
Peer Reviewer	Rodrigo Pardo Patron

This document details the nature and scope of the services provided by a member of EnergyLink Services in respect of the calculation of CO_2 Removal Certificates (CORCs) using the Puro.earth CO_2 Removal Marketplace General Rules - Biochar Methodology.

This document is issued to Puro.earth detailing audit procedures conducted and the auditor's opinion in relation to the calculation of CORCs. It should not be used for any other purpose.

Because of the inherent limitations in any internal control structure, it is possible that fraud, error, or non-compliance with laws and rules may occur and not be detected. Further, the audit was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the audit has not been performed continuously throughout the period and the procedures performed on the relevant internal controls were on a test basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

The audit opinion expressed in this report has been formed on the above basis.
Copies of relevant documentation are available on the Puro.earth website: puro.earth

COMMERCIAL AND CONFIDENTIAL

Version Control Record

Project Number – J0289				
Document File Name	Date Issued	Version	Lead Auditor	Peer Reviewer
20220607 BC Biocarbon Biochar Audit Final Report vF.0	7 June 2022	vF.0	Philip Link	Rodrigo Pardo Patron

Contents

PART A: AUDITOR'S REPORT 5

Details of Audited Body 5

Responsibility of the Audited Body's Management 5

Our independence and quality control 5

Our responsibility 6

Summary of procedures undertaken 6

Use of our reasonable assurance engagement report 6

Inherent limitations 6

Corrective Action Requests / Recommendations 7

Corrective Action Request 1 7

Corrective Action Request 2 7

Recommendation 1 7

Recommendation 2 7

Overall Conclusion 8

Facility Audit 8

Production Output Audit 8

Part B: Detailed Findings 9

Audit Findings and Conclusions 9

Eligibility Assessment 9

Production Facility Assessment 11

Quantification of CO_2 Removal 14

Verification of Proofs 15

Peer Reviewer Conclusion 16

Appendix A 17

Table of Site Visit Findings 17

Recommendation 1 17

Appendix B 19

Summary of Calculation Errors 19

Abbreviation	Description
CO_2	Carbon Dioxide
CORC	CO_2 Removal Certificate
Corg	Organic Carbon
'H'	Hydrogen
'O'	Oxygen
LCA	Life Cycle Assessment
GHG	Greenhouse Gas

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 BC Biocarbon Ltd – McBride's (BC Biocarbon) Production Facility against the eligibility requirements of the *General Rules of the Puro.earth* CO_2 *Removal Marketplace,* and the calculation of CO_2 Removal Certificates (CORCs) from the production of biochar for the period 1 December 2020 to 28 February 2022.

Details of Audited Body

Puro.earth Project Proponent	BC Biocarbon Ltd
Production Facility Operator	BC Biocarbon – McBride GSRN: 643002406801000558
Production Facility location	5269 Mountainview Road, McBride - Canada

Responsibility of the Audited Body's Management

The management of the audited body (BC Biocarbon Ltd) are responsible for preparation and presentation of the evidence in accordance with Section 5 of Annexure A: Biochar Methodology of the *General Rules of the Puro.earth* CO_2 *Removal Marketplace v2.2*. 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.

The management of the audited body are responsible for the application of the requirements of the *General Rules of the Puro.earth* CO_2 *Removal Marketplace v2.2* in quantifying CORCs from the production of biochar, which are reflected in the proofs which were provided to EnergyLink Services.

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 *General Rules of the Puro.earth CO_2 Removal Marketplace v2.2* based on the procedures we have performed and the evidence we have obtained.

We have conducted a reasonable assurance engagement in accordance with the *General Rules of the Puro.earth* CO_2 *Removal Marketplace v2.2* 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 the quantification of CORCs in accordance with the *General Rules of the Puro.earth CO_2 Removal Marketplace.* 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 their 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 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 CO_2 Removal and compliance with the *General Rules of the Puro.earth CO_2 Removal Marketplace*. 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 two corrective action requests and three recommendations.

Corrective Action Request 1

EnergyLink Services identified that the emissions from the biochar lifecycle (cradle-to-gate) were not properly used for the CORC calculation. The auditor noted that the audited body considered the total emission of the produced biochar as equal to the emissions per unit (tCO_2e/t biochar), miscalculating the net embodied CO_2 of the produced biochar.

Therefore, the auditor requested an amendment to the calculation method to ensure the total emissions allocated to the harvesting, transport, and production of biochar during the crediting period were considered in the calculation. This was consequently completed by the audited body.

Corrective Action Request 2

EnergyLink Services identified that the data from three (3) deliveries of feedstock were excluded from the LCA calculation for the crediting period. There was no disclosure on the exclusion. The auditor requested additional documentation to the audited body and confirmed that there was no proper evidence to sustain the exclusion of the data for the crediting period considered.

Given the above, and the principle of transparency, the auditor was able to conclude that the deliveries should not be excluded from the calculation. The re-calculation resulted in an increase in the emissions associated with harvesting, transport, and handling of biomass, as well as production emissions.

Recommendation 1

The auditor notes that the bulking density values used in the registration of the production data had changed from the initial production records provided and the secondary data provided. The secondary production records used a more robust moisture and bulk density testing procedure, accounting for internal testing and independent certified laboratory testing.

The auditor recommends that BC Biocarbon augment its record-keeping procedures so that all additional testing carried out is registered, evidenced, and properly allocated to the production data.

Recommendation 2

The auditor recommends that BC Biocarbon augment its record-keeping procedures and clearly articulate the mass of feedstock that is delivered to BC Biocarbon operation, for each delivery. So that all feedstock delivered and used onsite to produce biochar are properly measured and registered.

Recommendation 3

The auditor recommends that BC Biocarbon addresses all relevant calculations, data exclusions, and data sources in a factual and coherent manner, based on a clear audit trail. Where assumptions are made, the auditor recommends that BC Biocarbon clearly discloses the relevant assumptions and addresses the proper reference to the methodologies and data sources used.

Overall Conclusion

Positive Conclusion (Facility Audit) and Adverse Conclusion (Production Output Audit)

Facility Audit

In the lead auditor's opinion, the carbon removal activity performed in the audited Production Facility was compliant with Puro.earth *CO_2 Removal Marketplace General Rules version 2.2*.

Production Output Audit

In the lead auditor's opinion, due to the matters discussed in Basis for Adverse Conclusion, 32 of the 69 CORCs calculated are not fairly presented, free of material misstatement and have not been calculated in accordance with the Puro.earth *CO_2 Removal Marketplace General Rules version 2.2*. The findings represent a material misstatement, and the auditor has in turn formed an adverse audit opinion.

In view of the above, the lead auditor is able to express a reasonable assurance opinion that, in all material respects, the quantification of **37 CO_2 Removal Certificates (CORCs)** by the audited body for the period 1 December 2020 to 28 February 2022 was correct.

CORCs Under Audit	Abs. Error (CORCs)	Net Error (CORCs)	Eligible CORCs	Abs. Error Rate (%)	Net Error Rate (%)
69	32	32 OC	37	46.38%	46.38%

*OC = Over calculation

Basis for Adverse Conclusion

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

- Additional moisture content and bulk density testing, resulting in adjustment (reduction) in the weight of the produced biochar over the crediting period.
- Incorrect calculation of total emissions allocated to the harvesting, transport, and production of biochar during the crediting period.
- Incorrect exclusion of feedstock (biomass) delivery recorded in the period of the LCA study.

A detailed breakdown of the changes to the calculation of CORCs associated with these errors can be found in Table 6 of Appendix B.

Sincerely,

Philip Link | Managing Director – EnergyLink Services Pty Ltd
Lead Auditor
7 June 2022

Part B: Detailed Findings

Audit Findings and Conclusions

Table 1 to Table 4 summarise the findings from the Production Facility Audit and Production Output Audit. As part of the audit procedures, the auditor performed interviews with site representatives and a virtual site visit to the Production Facility. Where possible, the findings from these procedures were used to validate that the eligibility criteria under the methodology had been met, that the proofs and evidence provided by the audited body were accurate, and that the metering used to quantify the Output was appropriate and correctly calibrated (for details refer to Appendix A).

Eligibility Assessment

Table 1: Eligibility Assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the biochar is used in applications other than energy.	Y	Sales data was recorded by the audited body to keep track of the entity that would receive the biochar produced. According to the LCA, the biochar was transported to be used in agriculture as a soil amendment. The auditor was able to conduct desktop search of the recipients of the biochar and requested additional evidence from the audited body. As a response, BC Biocarbon provided offtake agreements between the interested parties. Subsequently the auditor was able to confirm that the recipients are in compliance with clause 1.1.1 of the Puro.earth *CO_2 Removal Marketplace General Rules v2.2*.	N/A.
Confirm that the biochar is produced from sustainable forest or waste biomass raw materials.	Y	The auditor compared the raw materials used at the Production Facility to the 'Positive list of biomass feedstock approved for use in producing biochar' and confirmed that the biochar was produced from waste biomass raw materials. The feedstock was composed of waste wood from a variety of trees, that includes logs of fire-damaged wood. The auditor sighted equipment used on-site for shredding.	N/A.

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
If the raw material used for the production of biochar is forest biomass, confirm: – it has not been harvested from peatlands. – it could not be used in construction.	Y	The auditor confirmed that the biochar was produced from bark and wood waste biomass that could not be used in construction, including fire-damaged logs.	N/A.
Confirm that the biochar production process meets requirements 1.1.6 to 1.1.11 of the Biochar Methodology, namely that: – the input to the pyrolysis reactor is not a fossil fuel – the pyrolysis gases are recovered – at least 70% of waste heat is recovered (for outputs of greater than 50 tonnes). – the stabile fixed carbon content is over 50% – the molar H/Corg ratio is less than 0.7 – the molar O/Corg ratio is less than 0.4.	Y	The auditor confirmed via the LCA report, a virtual site visit and remaining project evidence that the biochar production process had met requirements 1.1.6 to 1.1.11 of the Biochar Methodology.	N/A.
Confirm that measures are taken for safe handling and transport of biochar to prevent fire and dust hazards.	Y	During the virtual site visit the auditor sighted that the system has water injectors to condition the char before it is ejected and sent to the screening stage to be further stored. In addition to that, BC Biocarbon presented the Material Safety Data Sheet for the biochar produced. Therefore, the auditor confirmed that BC Biocarbon carried safety measures to ensure the safe handling and transport of the biochar.	N/A.

Production Facility Assessment

Table 2: Production Facility assessment

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantity of biochar produced and sold is documented via appropriate processes.	Y	The auditor confirmed during the virtual site visit that an appropriate system is in place to quantify the biochar produced and sold. The auditor notes that, prior to the biochar being bagged, the biochar goes through an automated screening process. In this process, the biochar is sorted by different granulometry. BC Biocarbon tagged each bag identifying the char granulometry, batch ID, bag volume, and bag number. All information is further transferred to a digital spreadsheet, where BC Biocarbon also recorded the sold biochar. The auditor noted that BC Biocarbon sold biochar based on volume. The audited body undertook internal and independent bulk density tests for the different char sizes and feedstock to calculate the respective weight of the produced and sold biochar. However, the auditor identified that there was a difference between the bulk density values used in the initial production records provided, and subsequent information provided. The auditor confirmed that the bulk density values difference was due to the most recent laboratory tests carried out by BC Biocarbon, which included internal tests and an independent test carried out by Loring Laboratories Ltd. The application of the new bulk density value resulted in the over calculation of 27 CORCs. For calculation details, refer to Table 6.	Recommendation 1

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, during the virtual site visit, that the quantity of biochar produced and sold is quantified and documented in a reliable manner. The auditor also confirmed that appropriate metering infrastructure was present to quantify and register the electricity consumption of the Production Facility and appropriate procedures were in place to quantify and keep records of the diesel and propane used onsite.	N/A.
Confirm the calculations used to quantify emissions from the process. These must account for: – The energy created by the biochar. – The energy source used in the production process. – Harvesting of raw materials (forest vs other biomass). – Transporting of raw materials to the Production Facility (based on distance transported and fuel used).	Y	The auditor noted that the LCA calculations excluded feedstock data from three deliveries and assumed a 20% moisture content factor of the incoming feedstock. These assumptions were not clearly disclosed within the LCA. Therefore, the auditor requested additional evidence from the audited body, including internally completed and externally completed mass balances for the facility. The auditor was able to confirm that the deliveries were relevant and should be included within the calculation. Further, the auditor was able to validate that the assumed value of 20% referred to moisture content of the incoming 'green' woody feedstock was reasonable based on published values. As a result of the inclusion of the three deliveries, there was an increase on the emissions associated with the harvesting, transporting, and handling of raw materials, and production. This resulted in the **over calculation of 2 CORCs**. For calculation details, refer to Table 6.	Corrective Action Request 2

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm the calculations used to quantify emissions from the process. These must account for: – The energy created by the biochar. – The energy source used in the production process. – Harvesting of raw materials (forest vs other biomass). Transporting of raw materials to the Production Facility (based on distance transported and fuel used). (Continued)	Y (Continued)	The auditor noted that not all weighbridge receipts of the feedstock delivered to the audited body included the 'weight in' and 'weight out' of the delivery trucks. As a result, the volume of feedstock delivered was, in certain instances, estimated by the audited body. The estimates were based on the relation between the average volume of the trucks and the known weight from the deliveries that contained all the relevant information within the weighbridge receipt. As such, the auditor has issued a recommendation in response to this finding.	Recommendation 2
		Except when noted above, the auditor confirmed that the calculations used to quantify emissions from the production process accounted for all aspects of the biochar production. This included the emissions of harvesting the raw materials, transportation of feedstock and packaging materials, the combustion emissions from the production of char, and the energy sources used in the production process. Nevertheless, the auditor has issued a recommendation to enhance the calculation transparency and auditability.	Recommendation 3
		Lastly, the calculations included the emissions associated with the production of the 'big bags' – made of polypropylene - used to store the biochar. This was calculated based on the mass of the bags and the relevant emissions factor extracted from Ecoinvent 3.6 global database for non-woven polypropylene products.	N/A.
Confirm the calculation used to determine the uncertainty buffer for the O/Corg ratio and that additional uncertainties or losses have been accounted for and added to the buffer.	Y	The auditor confirmed that the uncertainty buffer used had been calculated in accordance with the Biochar Methodology, noting that the O/Corg ratio was lower than 0.2 therefore a buffer of 2.5% was applied. No additional uncertainties were required to be added.	N/A.

Quantification of CO_2 Removal

Table 3: Quantification of CO_2 Removal – Calculation Methodology

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the quantification of CO_2 removal is calculated using the Calculation formula of CO_2 removal.	Y	Except for the errors identified throughout the report, the auditor examined the CORC calculator provided by the audited body and confirmed that the formula applied in the quantification of CO_2 removal was as per Clause 4.7 of Annex A of the *Puro.earth CO_2 Removal Marketplace General Rules v2.2.*	N/A.
Confirm that the inputs to the calculation formula of CO_2 removal are appropriate and consistent with the evidence provided.	Y	EnergyLink Services identified that the emissions from the biochar lifecycle (cradle-to-gate) were not properly used for the CORC calculation. The auditor noted that the audited body considered the total emission of the produced biochar as the emissions per unit (tCO_2e/t biochar), miscalculating the net embodied CO_2 of the produced biochar. This error was subsequently corrected and resulted in the **over calculation of 3 CORCs.** Except where noted above and in Table 2, the auditor reviewed the evidence provided by the audited body and confirmed that the inputs to the calculation formula of CO_2 removal had been correctly determined.	Corrective Action Request 1

Verification of Proofs

Table 4: Verification of proofs and documentation

Requirement	Requirement Met?	Verification Remarks	Corrective Action Request / Recommendations
Confirm that the standing data for the Production Facility meets the requirements of the Biochar Methodology and is consistent with other evidence.	Y	The auditor reviewed and validated the standing data provided by Puro.earth and confirmed this was consistent with observations during desktop testing and the virtual site visit.	N/A.
Confirm that the necessary proofs and evidence documents are maintained by the Production Facility as per Section 5 of the Biochar Methodology, including: – Proof of product quality. – Proof of production volume. – Proof of sales. – Proof of no double counting/C positive marketing.	Y	The auditor confirmed all necessary evidence has been provided as per Section 5 of the Biochar Guidelines.	N/A.

Peer Reviewer Conclusion

Name of the peer reviewer	Rodrigo PARDO PATRON
Peer reviewer's credentials	• Master of Project Management, University of Sydney, 2010. • Master of Environmental Management, University of New South Wales, 2009. • Bachelor of Chemical Engineering (Honours); Minor in Biotechnology, Universidad Iberoamericana, 2002. • Certified Measurement and Verification Professional (CMVP), Efficiency Valuation Organisation (EVO). • Climate Active Registered Consultant.
Peer reviewer contact details	Email: rodrigo@energylinkservices.com.au Phone: +61 434 347 807
Outcome of the evaluation undertaken by the peer reviewer	Minor amendments to the report.

Appendix A

Table of Site Visit Findings

Table 5: 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 sighted the raw materials used in the production of biochar at the Production Facility and was satisfied that the material type was eligible under the Biochar Methodology and was sustainably sourced.	N/A.
Check that the LCA provided is consistent with observations on site.	Y	The auditor confirmed during the virtual site visit that the LCA specifics and emissions boundary were consistent with the observations on site.	N/A.
Check that the biochar production process meets requirements 1.1.6 to 1.1.11 of the Biochar Methodology, namely that: – the input to the pyrolysis reactor is not a fossil fuel. – the pyrolysis gases are recovered. – at least 70% of waste heat is recovered (for outputs of greater than 50 tonnes). – the stabile fixed carbon content is over 50%. – the molar O/Corg ratio is less than 0.4.	Y	The auditor confirmed, via the virtual site visit and discussions with the BC Biocarbon personnel, that the biochar production process had met requirements 1.1.6 to 1.1.11 of the Biochar Methodology.	N/A.
Check that the Production Facility's documentation system is accurate and reliable for recording the quantity of biochar produced and sold.	Y	Except when noted in Table 2, the auditor confirmed that BC Biocarbon had appropriate systems in place to accurately and reliably document the quantity of biochar produced and sold to their customers.	Recommendation 1

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, during the virtual site visit, that the quantity of biochar produced and sold is quantified and documented in a reliable manner. The auditor also confirmed that appropriate metering infrastructure was present to quantify and register the electricity consumption of the Production Facility, and appropriate procedures were in place to quantify and keep records of the diesel and propane used onsite.	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	Except when noted in Table 2, the auditor reviewed the evidence provided by the audited body and confirmed that the inputs to the calculation formula of CO_2 removal had been correctly determined.	Corrective Action Request 1

Appendix B

Summary of Calculation Errors

A summary of the calculation errors and the associated impacts on CORC calculation is provided in Table 6.

Table 6: Summary of Calculation Errors

Source of Error	CORC calculation	Corrected CORC calculation	Absolute Error (CORCs)	Net Error (CORCs)	Absolute Error Rate (%)	Net Error Rate (%)
Change in bulk density of produced char	69	42	27	27 OC	39.13 %	39.13 %
Incorrect calculation of total emissions allocated to biochar production	42	39	3	3 OC	7.14 %	7.14 %
Incorrect exclusion of feedstock (biomass) delivery recorded in the period of the LCA study	39	37	2	2 OC	5.13 %	5.13 %
Total	**69**	**37**	**32**	**32 OC**	**46.38 %**	**46.38 %**

*OC = Over calculation