



Puro.earth Project

Proponent: NetZero SAS

Production Facility Operator: Netzero Lajinha I Biochar LTDA

Audit Report - 01-2024

Date of Final Audit Report – 27nd December 2024



**BUREAU
VERITAS**

1. VVB details

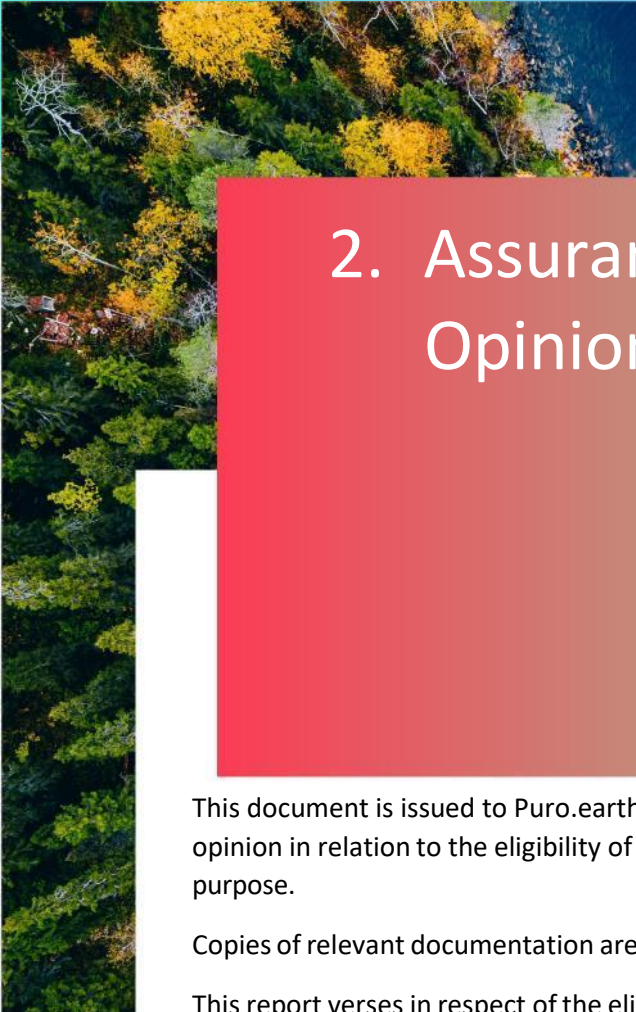
Auditing body

Auditor	Bureau Veritas Certification
Lead Auditor	Adriano Angelotti
Peer Reviewer	Rodrigo da Silva Oliveira

Audit Description

Project Proponent	Netzero SAS
Type Of Audit	Production Facility and Output Audit
Reporting Period Covered by Audit	03rd December 2023 – 31st October 2024
Standards and Methodology	Puro.earth Rules v3.1 Biochar Methodology

Date of Facility verification	16 th December 2024
Production Facility location	M. Lajinha, S/N COOCAFE SITIO 2 Corrego aerado - Lajinha – MG - 36980-000 Latitude: -20.16203020763613 Longitude: -41.64393080913504
ID Lajinha	141608



2. Assurance Opinion

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.

Copies of relevant documentation are available on the Puro.earth website: puro.earth

This report verses in respect of the eligibility of the CO2 Removal Supplier Production Facility under the requirements of Biochar Methodology to the Puro.earth Standard General Rules v3.1 (Edition 2024).

The audit opinion expressed in this report has been formed on the basis of sampling methods and evidence collection for the verification of materiality of activities and facilities, accuracy of the provided documentation and data assertion of carbon emissions reductions or removals, in regard to Puro.earth programme rules and Validation and Verification Requirements (Vs 1.1).

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.earth 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 Auditor assurance conclusion.

3. Overall conclusion of conformity to requirements in Puro.earth Standard

Overall Status: **Positive Conclusion**

Conformity to requirements		Production period of 03 december 2023 to 31 october 2024
Output Audit	Positive	1,038.99 dry metric tones of biochar sold
		Total CORCs = 1,708

The validation and verification process is able to express a reasonable assurance opinion that, in all material respects, the quantification of 1,708 CO2 Removal Certificates (CORCs) for the reported period was correct.

Sincerely,

Adriano Angelotti

Adriano Angelotti

Lead Auditor

Rodrigo da Silva Oliveira

Rodrigo da Silva Oliveira

Independent Reviewer

Camila Chabar

Camila Pavão Chabar

Executive Sustainability Manager

4. Recommendations and Suggestions for Improvement

Suggestion of Improvement 01

Methodology Requirement 1.1.4 - How does the installation prove that it does not use fuel in the reaction chamber?

- Highlight CO₂ reduction technologies such as the SYNGAS burning process, which leaves no methane residue.

5. Quality and Assurance

Bureau Veritas Certification was engaged to perform a reasonable assurance audit of Netzero's CO2 Removal calculation from the production of biochar for the period from 03rd December 2023 to 31 October 2024 against the eligibility requirements of 'the Puro.earth Standard General Rules v3.1. The responsibility comprises the expression of an opinion on the audited body's Production Facility and Output compliance with the Puro.earth Rules based on the procedures we have performed and the evidence we have obtained.

Netzero SAS and its Production Facility Netzero Lajinha I Biochar Ltda are responsible for the application of the requirements of 'Annex A: Biochar Methodology of the Puro.earth Rules Edition 2022 v3' in quantifying CO2 Removal Certificates (CORCs) from the production of biochar, which is reflected in the proof provided to Bureau Veritas Certification. Are also responsible for preparation and presentation of the evidence in accordance with Section 5 the Biochar Methodology. Responsibilities 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.

Bureau Veritas Certification 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 of the requirements defined in the Confidentiality Agreement and No Interest Conflicts Disclosure.

Furthermore, Bureau Veritas Certification 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 Code of Ethics and Conduct for Business Partners, available for download in the following addresses:

<https://www.bureauveritas.com.br/sites/g/files/zypfnx206/files/media/document/code%20of%20ethics%20Portuguese%20Br%20VFINALE%20060820%20BAT%20PDFI.pdf>

<https://www.bureauveritas.com.br/sites/g/files/zypfnx206/files/media/document/BPCC%20VF-4 PT V2.pdf>

6. Audit Findings

Puro Standard	Check List	Verification Documents	Audit Modality	Conformity		Response	Suggestion of Improvement	File name
				YES	NO			
Meth - 1	How does the biomass heating activity occur as part of the solid biochar formation process?	Procedures, Processes, Results Reports	In person	X		Diesel is only used in the reactor at the beginning of the process. Pyrolysis gases are used to feed the system without the use of diesel. The reactor does not use all the gas generated to heat the straw. This surplus will be in the future in cases where it is economical to generate electricity. The system is self-efficient.		LCA Lajinha Dec23-Oct24
	How does the engineering process occur in which pyrolysis gases are used to reduce methane levels?	Procedures, Processes, Results Reports	In person	X		Take the measurement through the gas chamber and the measurement in the two chimneys to make sure that methane is being reduced through oxidation. Methane: result 1.5 ppm. Very low		"Flue gases analyses Lajinha Sep24 - Reactor 1"; "Flue gases analyses Lajinha Sep24 - Reactor 2"
	What is the evidence to verify the proportion of hydrogen to carbon whose ratio must be less than 0.7?	Reports	In person	X				Biochar lab analysis.pdf

Meth - 1.1.2.	We know that biochar must be produced from the use of sustainable waste. What waste is used in the production of biochar?		In person	X	Coffee husk only	Biomass records Lajinha Dec23-Oct24
	In cases where plants from invasive plant species are used, does the facility have a procedure to differentiate these species from native vegetation?		In person	X	There is no mixing with invasive species plants.	Biomass records Lajinha Dec23-Oct24
	Does the Facility use any procedure to find out if there is any mixture of unsustainable waste with the inputs used in the production of biochar? Analyzes of these inputs are carried out, that is, how does the company prove that all the waste used in production is sustainable? What are the origins of the inputs?	Procedure, Supply contract, Seal of origin, Analysis report	In person	X	There is no mixing with invasive species plants.	Biomass records Lajinha Dec23-Oct24

Meth 1.1.3.	Has the facility performed a Carbon Footprint or Biochar Life Cycle Analysis? Is the result negative in (net negative carbon)?	Carbon Footprint Report, Life Cycle Inventory, GHG Inventory	In person	X	They created the LCA using the Pure template with the calculation memories.	LCA Lajinha Dec23-Oct24 Biomass records Lajinha Dec23-Oct24
Meth 1.1.4.	Does the Facility use any type of fossil fuel in its production process? If yes, is this fuel used in the ignition, preheating or heating processes of the pyrolysis reactor?	Procedures	In person	X	Only diesel as a fossil fuel. Internal biomass transport, biomass transport to the plant and initial energy for reactor startup. The documents show the division between these three activities.	LCA Lajinha Dec23-Oct24
	Does the Installation identify and carry out a survey of fuel gases, in addition to other gases such as fugitive emissions?	Life Cycle Inventory	In person	X	Verified	Fire extinguishers Lajinha Oct24
	How does the installation prove that it does not use fuel in the reaction chamber?	Procedure, analysis reports	In person	X	They have an invoice proving that the Installation does not use any type of fuel in the pyrolysis reaction chamber.	Diesel use records Lajinha Dec23-Oct24

Meth 1.1.5	In which biochar production process does the burning of gases resulting from pyrolysis occur? How are they recovered, i.e. what engineering process is used?	Procedures, Work Instructions	In person	X	In the reactor combustion chamber. Recovery occurs as follows: the strategy revolves around controlling the pressure of the reactor atmosphere. There are 7 exhaust fans and the extraction flow of Syngas (pyrolysis gas) is controlled by the frequency distribution of the exhaust fans. They control the temperature in the combustion chambers that will later be the energy sources for the pyrolysis reaction. The seventh exhaust fan is from the chimney of the external combustion chamber, where the reactor's thermal surplus is directed.	Reactor process diagram
Meth 1.1.6.	How does the facility measure the degree of carbonization and stability of biochar with a ratio of less than 0.7?	Analysis reports	In person	X	Through the document presented	Biochar contaminants analysis Lajinha Oct24; Biochar elemental analysis Lajinha Sep24

Meth 1.1.7.	Does the facility use as a reference the standards of the IBI - International Biochar Initiative Certification Program or the European Biochar Certificate - Guidelines? If not, which patterns are used? Have these standards been approved by the Issuing Body (Puro Standard)? During the Facility eligibility process by the Issuing Body, was any deviation from the limit values defined in the standards used approved by Puro Standard?	Certification documents, e-mail and other approval records of other standards	In person	X	EBC - Guideline – Puro Standard's own methodology	EBC - Guideline – Puro Standard's own methodology
		Records, emails	In person	X	There was no deviation from the limits of the standards used	List of Pure Recommended Patterns
Meth 1.1.8.	What guarantees does the Facility provide regarding safety and cleanliness procedures in the workplace?	Workplace visit	In person	X	They have very well established safety standards and in terms of cleaning, the 5S Program	Security Documents

Meth 1.1.9.	Did the Installation go through any Production Installation Audit process?	Audit Report	In person	X	Yes	Audit Document Index - Biochar - Lajinha
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	Did the Facility present the necessary safeguards to protect the surrounding natural environment and local communities? If yes, were these documents accepted by the Issuing Body?	Operating License, Environmental and Social Impact Assessment	In person	X	They have the SEL - Simplified Environmental License to which there are no conditions for this license. These documents were accepted by the issuing body (Puro Standard).	Installation Registration. MAPA registration. Stakeholder engagement
Meth 1.2.2.	Does the Facility have a communication channel to register possible complaints regarding local communities?	Customer Satisfaction and Complaint Records	In person	X	They created a communication channel for complaints using the email opiniao.lajinha@br.netzero.green . The announcement was made during the public meeting (quarterly) with the community and neighboring companies with the delivery of folders to participants.	Stakeholders report (Sample Invitation)
	Is there any record for the start of the Installation's activities that proves the consent of the local communities?	Registration, Meeting Minutes	In person	X	Quarterly meetings are held with the participation of the surrounding community.	Stakeholders report (Sample Invitation)
Meth 1.2.3.	How does the Installation demonstrate the ADDITIONALITY of its project, that is, that its CO² removals are	Financing contract, Reports	In person	X	They have a document proving ADDITIONALITY and the proportion of carbon credits in relation to biochar production, approximately 50% to 50%.	BP NETZERO LAJINHA / Additionality Documents

the result of carbon financing?						
	Did the project have non-carbon financing?	Financing agreement	In person	X	There was only investment from NetZero itself	Shareholders ownership structure
	Is financial control management carried out that includes the project's complete budget data?	Financial Statement, Project Budget Report	In person	X	Same additionality document. Financial statement	Yield measurement standard Lajinha Yield measurements Lajinha.xlsx
	Have technical and financial feasibility studies been carried out, taking into account the baseline of the CO2 removal project?	Technical and financial reports	In person	X	Yes. The specific Business Plan for Lajinha	BP NETZERO LAJINHA
	How does the Facility prove that the CO2 removal project is not required by any law, regulation or other regulations?	Declaration	In person	X	They proved it through the voluntary carbon market, through the company's own removal process.	BP NETZERO LAJINHA
Meth 1.2.4.	Did the Facility carry out any GHG Inventory, CO2 Removal Inventory or Life Cycle Inventory?	LCA report, GHG Inventory Report, Life Cycle Inventory Report	In person	X	Yes, the Facility performed the LCA	LCA Lajinha Dec23-Oct24 LPG records Lajinha Dec23-Oct24

In the Inventory presented, is the quantity of biochar produced and sold documented? If yes, how much was it?	Accuracy Records	In person	X	Yes, they have records in a single list of the weights of each bag.	Shipped bags Lajinha
Did the Facility carry out calibrations of meters and measuring equipment?	Records and Certificates	In person	X	Yes, they have documents for all calibrations with INMETRO approval certificates	“Atestado_de_Autorização_MI_Equipamentos_2024”; “ISO 1582 P - 4220-24”; “OK 3978 M-71984_23 M_I_Equipamentos Ltda”; “OK 3978 M-71985_23 M_I_Equipamentos Ltda”; “4618 ENSACADEIRA BIG BAG NETZERO”; “4619 ENSACADEIRA VALVULA NETZERO”; “4620 BALANÇA SILO 1 - 11-07”; “4621 BALANÇA SILO 3 - 11-07”; “4622 BALANÇA SILO 4 - 11-07”; “4727 BALANÇA SILO 2 - 18-08”; “4728 NETZERO”; “4729 BALANÇA

PRECISÃO - 18-08";
"4778 NETZERO
47"; "4779
NETZERO"; "4801
BALANÇA DE
BIOCHAR 17-10";
"4823 BALANÇA
SILO 6 - 01-11";
"4838 BALANÇA
BIOCHAR 2 - 16-
11"; "4996
BALANÇA SILO 5 -
06-03-24";
"ATESTADO DE
AUTORIZAÇÃO 23-
24"; "3818"; "5267
- NETZERO (SILO
1)"; "5268 -
NETZERO (SILO 2)";
"5269 - NETZERO
(SILO 3)"; "5270 -
NETZERO (SILO 4)";
"5271 - NETZERO
(SILO 5)"; "5272 -
NETZERO (SILO 6)";
"5273 - NETZERO
(BALANÇA
PRECISÃO)"; "5274
- NETZERO
(BALANÇA DE
BIOCHAR)";
"ATESTADO DE
AUTORIZAÇÃO

2024- 2025”;
“CERTIFICADO P-
623 50G A 5 KG”;
“CERTIFICADO P
624 50MG A 10G”;
“CERTIFICADO P
638 20 KG”;
“CERTIFICADO P
640 20KG”; “p-641
500Kg”; “3889”;
“5438 - NET ZERO”;
“5439 - NET ZERO”;
“ATESTADO DE
AUTORIZAÇÃO
2024- 2025”;
“CERTIFICADO P
638 20 KG”;
“CERTIFICADO P
640 20KG”; “p-641
500Kg”; “Portaria
n289 de 5 de julho
de 2021”; “LAYOUT
POSIÇÃO DOS
TERMOPARES
CALIBRADOS
2024”;
“Termopares
2023”;
“Termopares
2024”.

Does the LCI take into account emissions related to the cultivation, harvesting and transport of biomass, for example, the use of machinery and fuel, whether there was fertilization, transport of biomass with fuel?

LCA Records

In person

X

Cultivation and harvesting are not applicable. The process is considered from the removal of biomass from producers

Biochar produced records Lajinha Dec23-Oct24

Does the Inventory take into account GHG emissions related to the transportation and distribution of Biochar, as well as residual material used in the use of biochar?

LCA Records and Inventory (Scope 3)

In person

X

Yes. The residual material left over from biochar production is tar (only 2%) and the rest is used for burning inside the reactor's combustion chambers.

BP NETZERO LAJINHA. Page 10.

Does the Inventory take into account GHG emissions related to energy costs?

LCA, Inventory, Results Report

In person

X

Yes

LCA Lajinha Dec23-Oct24 , LCA Records.

Are CO2 removals included in the Results Report or Life Cycle or GHG Inventory?

LCA, Inventory, Results Report

In person

X

Yes. In the LCA.

LCA Lajinha Dec23-Oct24

Meth 1.2.5.	Which record has the complete Facility data, as well as the Installation Supplier (owner) data?	Operating License, Company Articles of Association The document must include the name of the founder(s), location of the Production Facility, proof that the Biochar producer is the same as the CO2 removal project.	In person	X	Yes	Shareholder ownership structure. Social contract.
	Does the Facility have any documents confirming the total volume produced during the 2023/2024 calendar year?	Results Report	In person	X	Yes. They have a document that proves the daily value.	Biochar produced records Lajinha Dec23-Oct24
	Does the Facility have any documents confirming the CO2 removal method for which the plant is eligible to receive CORCs?	Declaration of the Issuing Body, Master Plan, Floor Plan, Project Report	In person	X	Yes. It is within the biochar methodology	LCA Lajinha Dec23-Oct24
	Does the Facility have any documents confirming the date it	Declaration of the Issuing Body (Puro Standard)	In person	X	N/A	Not applicable

	became eligible to receive CORCs?					
	Did the Production Unit (Facility) project have any public support or benefit?	Partnership Agreement, Public Investment Agreement	In person	X	No. Netzero's own investment	Not applicable
Meth 3.1.	Does the Facility carry out an LCA - Biochar Life Cycle Assessment, in accordance with ISO 14040/44?	Verification Reports, ISO 14040/44	In person	X	Yes	LCA Lajinha Dec23-Oct24.
Meth 3.2.	The LCA (GHG Inventory) presented by the company includes everything from the production of biomass (cultivation, harvesting and transportation to the gate), the process of converting the biomass into biochar, as well as its distribution and use?	Results report (life cycle assessment report)	In person	X	The LCA ranges from the removal of biomass to its use by customers who are mapped	LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.

	In the Inventory (LCA) used, the gases are identified and calculated separately, as well as the stages of the CO2 removal process?	Results report (life cycle assessment report)	In person		Yes. In according to the LCA	LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.
Meth 4.1.	When quantifying emissions, is the general equation for net carbon sequestration used? What is the baseline used (reporting period)?	See equation item 4.1. of the methodology. Must be in Inventory or LCA	In person	X	2023 will be the first baseline	LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records

							Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas..
Meth 4.2.	Does the Facility have any draft or PDD with the calculation information and equations used, in accordance with the required methodology?	Draft, methodology PDD	In person	X	The calculation memorial is in the LCA		LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.
	Are laboratory analyses of the biochar produced performed?	Draft, methodology PDD, laboratory reports, sampling collection procedure	In person	X	Yes		Biochar elemental analysis Lajinha Sep24; Biochar contaminants analysis Lajinha Oct24

Meth 4.3.	In the LCA (Inventory - Scope 3), at the biomass production and supply stage, are changes in land use analyzed? What changes correspond to this?	LCA records	In person	X	They carry out a soil analysis with 5 references for each producer	Soil Temperature Data Matas de Minas
	When supplying biomass to the facility gate, does the Inventory take into account emissions resulting from the use of vehicles, fuel and road infrastructure?	LCA records	Remote / In person	X	Use the total fuel used in each truck according to the distance	Diesel use records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24
Meth 4.4.	In the LCA (Inventory), are the GHG emissions related to the internal transport of biomass, as well as from its mobile unit that takes the biomass to the location where the mobile unit is operated?	LCA records	In person	X	Yes	LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature

Data Matas de
Minas.

**In the LCA
(Inventory), are GHG
emissions related to
the Operation of the
Pyrolysis Reactor
presented, such as the
combustion of the
chamber for pyrolysis
gases and the use of
oil? Are emissions
identified in the
Combustion Gas
Treatment System?
Also, are emissions
resulting from the use
of equipment in the
post-processing or
post-pyrolysis stage
taken into account?
During the operation
of the gasifier reactor,
are emissions
identified?**

LCA, Biomass
Transformation
Project Plan into
Biochar, Process
mapping

In person

X

Gas emissions in the pyrolysis
chamber feed back into the
combustion chamber.

LCA Lajinha Dec23-
Oct24; Diesel use
records Lajinha
Dec23-Oct24;
Electricity records
Lajinha Dec23-
Oct24; Ethanol
records Lajinha
Dec23-Oct24;
Methane mass flow
calculations; N2O
measurement
Lajinha; Residue
shipping records
Lajinha; Separate
bio-oil shipments;
Soil Temperature
Data Matas de
Minas.

In the LCA (Inventory), are GHG emissions from biochar packaging presented?	LCA records	In person	X	Packaging is reused. However, as they are still within the deadline to receive them, the facility does not have a basis for the quantity of non-returnable bags.	Perform traceability of all bags	Stakeholder contract for bag return
In the LCA (Inventory), are GHG emissions related to the manufacture of the pyrolysis reactor and its installation presented? Are emissions related to energy and materials spent, as well as reactor disposal, considered? Are direct emissions from the reactor stack taken into account? Are emissions from reactor maintenance taken into account?	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Yes, at LCA. (Production equipment, civil works)		LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.
In the LCA (Inventory), GHG emissions related to the biomass drying and chipping process are presented, as well as the disposal of dry products and chipping	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Only the fines (particles from the biomass itself).		LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24;

equipment (is there waste?)?

Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.

In the LCA (Inventory), are GHG emissions related to the use of energy in the process of using equipment, in addition to other consumable products in the maintenance and operation process?

LCA, Biomass Transformation Project Plan into Biochar, Process mapping

In person

X

Yes

LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.

Meth 4.5.	In the LCA (Inventory), are GHG emissions related to the distribution and use of biochar presented?	LCA, Biomass Transformation Project Plan into Biochar, Process mapping	In person	X	Yes, they have emissions from distribution and use.	Life Cycle Analysis Report using the Pure template for quantification with calculation memory. Energy consumption control. (last tab of LCA Eproduction and Euse)
Meth 5.2.1.	For plant biomass, does the Facility have the SFI - Forest Management Certification of the Sustainable Forestry Initiative or the Forest Certification Endorsement Program (PEFC) - Sustainable Management Standard? If not, do you have other certifications recognized by Puro Standard?	Declaration of recognition of the Standard, Certificates	In person	X	Only from agronomic culture	Not applicable
	For non-forest biomass residue, how does the installation prove that the raw material is sustainable?	Procedures	In person	X	Not applicable	Not applicable

	For the amount of biochar produced in the reporting period, does the Facility have documents such as maintenance records, in cases where there has been a significant stop in biochar production?	Maintenance records	In person	X	They have a report in which they generate the reasons and duration. They are called Pit Stops	Daily indicators
Meth 5.3.	When quantifying the total production of biochar in the reporting period, were there changes in the methodology for calculating the dry mass of biochar produced? If so, does the company have supporting records?	Maintenance and inspection records. Records of methodology reviews in the Results report or LCA	In person	X	There was no change in the methodology. The equations and calculations are the same.	LCA Lajinha Dec23-Oct24; Diesel use records Lajinha Dec23-Oct24; Electricity records Lajinha Dec23-Oct24; Ethanol records Lajinha Dec23-Oct24; Methane mass flow calculations; N2O measurement Lajinha; Residue shipping records Lajinha; Separate bio-oil shipments; Soil Temperature Data Matas de Minas.

Meth 5.3.2.	When data on the amount of biochar produced is calculated, is the measurement done by biochar load cells, that is, by parts, by quantity of biochar?	LCA Report	In person	X	It is made by the sum of the mass of the bags	Stakeholder contract for bag return; Biochar used records Lajinha Dec23-Oct24; Packaging example Lajinha
	Is the water input measured, the equation of which is equivalent to the amount of dry mass through the weight of each biochar load cell minus the weight of the water?	LCA Report	In person	X	Measurement of humidity contained in the bags	Stakeholder contract for bag return; Biochar used records Lajinha Dec23-Oct24; Packaging example Lajinha
Meth 5.3.3.	In laboratory analyzes the total amount of Organic Carbon, Hydrogen and the H/C org ratio are calculated?	Analysis reports	In person	X	Yes, they are in the laboratory analysis reports	Biochar elemental analysis Lajinha Sep24; Biochar contaminants analysis Lajinha Oct24
	Are the laboratories accredited by national authorities? Do they meet the testing requirements of international standards?	Certificates, Records	In person	X	Samples are sent to an accredited laboratory in Germany	Biochar elemental analysis Lajinha Sep24; Biochar contaminants analysis Lajinha Oct24

Meth 5.3.4.	Are tests for PAHs and heavy metal contents carried out in laboratory analyses?	Analysis reports	In person	X	Yes. In the LEC laboratory - inside UFMG and they analyze PAHs, PCBs and other heavy metals. To register with MAPA, they must present the minimum parameters of PAH, PCBs and heavy metals.	MAPA registration
Meth 5.3.5.	Does the Facility have records of samples sent to the Laboratory?	records, reports	In person	X	Yes	Biochar elemental analysis Lajinha Sep24; Biochar contaminants analysis Lajinha Oct24
Meth 5.3.6.	Does the Facility comply with local environmental requirements for identifying environmental aspects and impacts relating to polluting emissions of water, air and soil?	Environmental Reports, Safeguards	In person	X	Recycle water. They have air emissions documents.	Flue gases analyses Lajinha Sep24 - Reactor 1; Flue gases analyses Lajinha Sep24 - Reactor 2; Soil Temperature Data Matas de Minas
Meth 5.4.1.	Does the Facility have a purchase contract, sales or shipping documentation for the product, indicating that in its final use the removal of biochar will not return to the atmosphere? Are	Contracts, sales documentation, shipping records, statements from the issuing body	In person	X	Yes, the partnership contracts include the commitment to supply biomass, the subsidized purchase of biochar, the requirement to use the soil for agricultural application and, as an annex to the contract, the return of packaging. The Partnership Agreement document has been approved by Puro Standard.	Partnership contract

	these registrations accepted and approved by the Puro Issuing Body?					
Meth 5.4.3.	Is soil temperature justified in carbon sequestration in biochar?	LCA Report	In person	X	Yes	Soil Temperature Data Matas de Minas
Meth 5.5.1.	Does each CORC have Installation records, credit, issuance and cancellation dates, in addition to title and ownership?	CORC Records	In person	X	Yes	CORC Report Summary - Biochar - Lajinha
General Rules - 1.1.	Does the Facility have records of all system participants in the Platform Agreement?	Registration of the Platform Agreement with participant signatures	In person	X	Yes	PLATFORM AGREEMENT
	NIs information on CORCs issued, transferred and retired recorded in the account holder's registry?	Records with CORC information	In person	X	Yes	CORC Report Summary - Biochar - Lajinha

General Rules 2.1.	Was the Registration Form filled out correctly with the installation and CO2 Removal Supplier data?	Copy of Registration Form	In person	X	Yes		Copy of Platform Agreement
	Was the Methodology considered eligible by Puro Earth?	Puro Earth Statement	In person	X	They are in their second audit		Yield measurement standard Lajinha Yield measurements Lajinha.xlsx
	Does the Facility periodically report Output or Production Reports to the Issuing Body?	Output or Production Report Records	In person	X	Yes, annually.	That the reports are carried out monthly, in order to facilitate the accounting of CORC certificates. They currently report annually. It is important that the reporting system is monthly so that the ADDITIONALITY of the CO2 removal project is justified.	Biochar produced records Lajinha Dec23-Oct24
	Does the Facility have more than one owner or Supplier? If yes, was a power of attorney presented with the signature of	Copy of Power of Attorney	In person	X	They only have 1 partner. Brazil Holding		Shareholder ownership structure

all participants with equity ownership exceeding 10%?						
General Rules - 2.3.1.	Have there been any changes to the facility data?	Project Plan	In person	X	There were no changes to the installation data.	Not applicable
General Rules - 3.2.2.	Does the information on any CORC issued include the Installation ID, the date of issue, the name of the country of emission and the CO2 removal method and its specific information, in addition to the name and location of the Facility? Also included are the results start and end dates and the date the Facility became eligible to receive CORCs?	CORC registration	In person	X	Yes	CORC Report Summary - Biochar - Lajinha
	Was the Production unit supported through Public Support (Public Investment)?	Declaration	In person	X	No. Only Netzero's own investment	Not applicable

General Rules - 3.2.6	How often does the Installation management send the Results Report to the Issuing Body (Puro Standard)? Annually, quarterly or monthly?	Procedure for sending the Results Report	In person	X	Annually	That the reports are carried out monthly, in order to facilitate the accounting of CORC certificates. They currently report annually. It is important that the reporting system is monthly so that the ADDITIONALITY of the CO2 removal project is justified.	LCA
General Rules - 3.3.3.	Has a request for CORC endorsement been made by the Installation (Account Holder)?	Retirement Request Registration	In person	X	Yes	CORC Report Summary - Biochar - Lajinha	
	Does the CORC Retirement Request contain the beneficiary's data such as the name of the beneficiary holder, country of origin, purpose of use, validity period of the CORC?	CORC Transfer Record	In person	X	Yes	CORC Report Summary - Biochar - Lajinha	

7. Audit Team Qualification

Auditor	Bureau Veritas Certification
Lead Auditor	Adriano Angelotti Master in Environment, Specialist in Environmental Sciences and Specialist in Quality Management from University of Granada - UGR, in Spain. Lines of Research in Product Life Cycle Analysis / 3rd Party Audit Techniques. MBA in Sustainability and ESG from Instituto ETHOS. Postgraduate in Carbon Market and Climate Change. Business Administrator by UNIBERO. Has 15 years of experience with Sustainability, HSE and Climate Change, having worked in large companies such as Petrobras, Nuclebras, Eletrobras, Brazilian Olympic Committee – COB, among other large companies. Lead Auditor International IRCA of ISO 14001, 9001 and 45001 Standards. Lead Auditor of ISO 14064 Standards – Inventory of Greenhouse Gases and ISO 14067 – Carbon Footprint. Special Advisor for Sustainability from the ESG Foundation, an organization based in London. Independent consultant for implementation of Sustainability/ESG, Environmental Management Systems and Preparation of Carbon Credit Projects.