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## *Audit Report 2023*

*In accordance with the following requirements:*

*Puro.earth - Biochar Methodology*

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**Sylva Fertilis France**  
**61200 Argentan**  
**Operator's No.: PE-71029**

## Contact details operator

### Name and address

Sylva Fertilis France  
2 Route de Sees  
FR-61200 Argentan

### Phone/Fax

Fixnet: +33 233774737  
Mobile: -  
Fax: -  
Email: C.Gosset@slbsa.com

### Contact person(s)

Mr. Cyprien Gosset

## Audit visit details

### Date

03.11.2023

### Duration

1 h 0 m

### Persons present including their function

Carine Coat, Process Engineer  
Cyprien Gosset, Environment Engineer  
Mathias Börjesson, bio.inspecta AG, Auditor

	very good			not satisfactory			
Clarity of documentation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Audit visit preparation:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

O.K.  
Corrective action required  
Not verified  
Not relevant

## Puro.earth - Biochar Methodology

				<b>1</b>	<b>Audit Description</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.01	Audited Standard:  <i>Puro.earth CO2 Removal Marketplace General Rules 3.0 – Biochar Methodology (Annex A)</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.02	Type of Audit:  <i>Production Facility Audit and Output Audit Output Audit</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.03	Auditing Body:  <i>bio.inspecta, Ackerstrasse 117, CH-5070 Frick www.bio-inspecta.ch</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.04	Audit order assigned to an impartial auditor, free from any conflicts of interest, capable and qualified to complete this audit according to Puro Standard.  <i>Auditor (name/surname): Mathias Börjesson</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.05	Audit ID:  <i>PE-71029</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.06	Audit Date:  <i>2 Nov 2023</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.07	Production Facility Location:  <i>2 Rte de Sées, 61200 Argentan, France</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.08	Production period:  <i>Sep 2022 - Aug 2023</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1.09	Audit could be finished within the scheduled time frame
				<b>2</b>	<b>Standing Data Confirmation</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2.01	The standing data has been collected from Puro and checked for consistency against other evidence. (GL Ref.1.2.5.)  <i>Data collected of Accend</i>

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Not relevant

## Puro.earth - Biochar Methodology

				<b>3 Evidence Confirmation</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3.01 All necessary evidence has been provided to the auditor by the Production facility and has been used to complete the compliance checklist. (GL Ref. 5.)  <i>LCA package available</i>
				<b>4 Eligibility Checklist</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.01 Biochar is used in applications other than energy. (GL Ref. 1.1.1.)  <i>Only used as soil improvement</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.02 Biochar is produced from sustainable forest or waste biomass raw materials (consult positive list of biomasses). (GL Ref. 1.1.2)  <i>wood pellet SBP certified, sourced from PEFC certified forests</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.04 Pyrolysis reactor input fuel for heating is not a fossil fuel. Unless only used for ignition/pre heating or in a mobile unit and the emissions are fully included in the LCA. The use of waste heat from other industrial processes (eg. Biodigesters, cement production) is permitted. (GL Ref. 1.1.4.)  <i>"bonfire" made of wood heat up the process</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.05 Pyrolysis gases are combusted or recovered. Bio-oil and pyrolysis gases can be stored for later use as renewable energy or materials. (GL Ref. 1.1.5.)  <i>All process-gas are combusted</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.06 The molar H/Corg ratio is less than 0.7.  <i>0,19</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4.07 Evidence of safe handling and transport is provided and adequate for the production facility. (GL Ref. 1.1.7.)
				<b>5 LCA Checklist</b>

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Corrective action required  
Not verified  
Not relevant

## Puro.earth - Biochar Methodology

				<b>5</b>	<b>LCA Checklist</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.01	<p>LCA complete and shows: carbon footprint of the biomass production and supply , emissions from the biochar production process , carbon footprint of the biochar end use - cradle to grave. (GL Ref. 1.1.3)</p> <p><i>See attached LCA Calculation Sylva Fertilis</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.02	<p>The CO2 Removal Supplier provides a life cycle assessment (LCA) for biochar activity including disaggregated information on the emissions arising at different stages. The system boundary is set cradle-to-grave and includes emissions from production and supply of the biomass, from biomass conversion to biochar, and from biochar distribution and use. (GL Ref. 3.1)</p> <p><i>Accend makes according to me the most complete LCA</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.03	<p>Life cycle assessment (LCA) follows ISO standard, WRI GHG protocol or similar method. (GL Ref. 3.2)</p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5.04	<p>The default baseline emission scenario for the project activity feedstock is zero, which is a conservative assumption since it is not taking into account methane emissions derived from decay of manure or combustion of waste biomass. If a non-zero baseline presented, needs to be accepted by Puro.earth</p>
				<b>6</b>	<b>Production Facility Checklist (Desktop and Verbal Confirmation).</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.01	<p>Evidence of Production Facility eligibility under the general rules of Puro Standard. (GL Ref. 1.2.1)</p> <p><i>Nice and well planned facility for biochar production</i></p>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.02	<p>The Production Facility demonstrate Environmental and Social Safeguards. (GL Ref. 1.2.2.)</p> <p>Yes</p>

O.K  
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Not verified  
Not relevant

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				<b>6</b>	<b>Production Facility Checklist (Desktop and Verbal Confirmation).</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.03	CO2 Removal Supplier shall be able to demonstrate additionality, meaning that the project must convincingly demonstrate that the CO2 removals are a result of carbon finance. Even with substantial non-carbon finance support, projects can be additional if investment is required, risk is present, and/or human capital must be developed. To demonstrate additionality, CO2 removal Supplier must provide full project financials and counterfactual analysis based on Baselines that shall be project-specific, conservative and periodically updated. Suppliers must also show that the project is not required by existing laws, regulations, or other binding obligations. (GL Ref. 1.2.3)  <i>True</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.04	The Production Facility's documentation system is accurate and reliable (GL Ref. 1.2.4)  <i>Carine Coats are making a great job with all kind of documentation. One of the best documentation I seen</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.05	The quantity of the biochar produced and sold is quantified and documented in a reliable manner (GL Ref. 1.2.4)  <i>86 ton produced and 91 ton sold</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.06	Relevant meters are in place and they are calibrated (GL Ref. 1.2.4)  <i>Heat and electricity meters available</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.07	The emissions from the cultivating, harvesting and transporting of the biomass are estimated and calculated in a reliable manner (GL Ref 1.2.4)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.08	The energy use of the Production Facility can be quantified and the emissions from the process calculated (GL Ref. 1.2.4)  <i>See emission_report and LCA calculation Sylva Fertilis</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6.09	The auditor goes through the Quantification of CO2 Removal requirements with the CO2 Removal Supplier, so that the Supplier is able to calculate the CO2 Removal independently in its Output Report  <i>Looks good and correct</i>
				<b>7</b>	<b>Calculation Checklist</b>

O.K.  
Corrective action required  
Not verified  
Not relevant

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				<b>7</b>	<b>Calculation Checklist</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.01	Qbiochar = Quantity of biochar produced and sold to end user. (dry char) (GL Ref. 4.2.)  <i>Comment: 91ton</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.02	FpTHTs = $c + m \times H/Corg$ (GL Ref. 4.2.)  <i>Comment: 0.961505486</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.03	C Biochar = carbon content of biochar (GL Ref. 4.2.)  <i>Comment: 94,8</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.04	Estored = biochar carbon storage = Qbiochar x Cbiocharorg x FpTHTs x 44/12 (GL Ref. 4.2.)  <i>Comment: 3,34</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.05	Ebiomass = LCA emissions of production and supply of biomass (GL Ref. 4.3.)  <i>Comment: Emission from production of biomass is 172 kg CO2e/t dry biochar produced, and the supply of biomass is 168kg CO2e/t dry biochar produced.</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.06	Eproduction = LCA emissions from biochar manufacturing (GL Ref. 4.4.)  <i>Comment: Emission from manufacturing of biochar is 6 kg CO2e/t dry biochar produced</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.07	Euse = LCA emissions of the use of biochar, including distribution up to the point of final use (GL Ref 4.5)  <i>Comment: Emission from the use of biochar is 1 kg CO2e/t dry biochar produced, and the transport to the customer is 60kg CO2e/t dry biochar produced.</i>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.08	CORCs = Estored - Ebiomass - Eproduction - Euse
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.09	Quantity of CORCs (in evidence).  <i>Comment: Total CORCs under the period Sep -22 and Aug -23 are 250tonnes CO2</i>

O.K  
Corrective action required  
Not verified  
Not relevant

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				<b>7</b>	<b>Calculation Checklist</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7.10	Confirm consistency.  <i>Comment: seems ok</i>
				<b>9</b>	<b>Overall conclusion</b>
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9.01	Overall conclusion:  <i>A really serious operator with good controll over their documentation.</i>



## Auditor's evaluation and recommendation

Non-compliance	Corrective action	Deadline
Puro.earth - Biochar Methodology		
None		

## The Right to be Heard

The undersigned has reviewed the outcome of the audit documented in this report and confirms the completeness and accuracy of the information provided in the audit and the content of this report.

He/ she has taken note of the non-conformities, measures, deadlines and sanctions described in this report.

The undersigned has the option of submitting a counter-notification in writing to bio.inspecta AG within three working days of receipt of this report. If no reply is received within this period, the contents of this report shall be deemed to be acknowledged.

Frick, 18.12.2023

Argentan, .....

bio.inspecta AG / q.inspecta GmbH  
International Department

Sylva Fertilis France



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Mathias Börjesson

name, first name.....

Auditor

function.....