

Puro.earth CO₂ Removal Marketplace

Output Audit Statement

Statement No.	Date of Issue	Validity Period
003	27 June 2024	1 July 2022 to 31 August 2023

EnergyLink Services have verified the CO_2 removal achieved by the following organisations (the audited bodies) in accordance with the *Puro.earth CO₂ Removal Marketplace General Rules* v 3.1 for the calculation of CORCs from the reporting period of 1 July 2022 to 31 August 2023:

Facility Operator	Puro.earth Project Proponent
Freres Engineered Wood	ACT Commodities Inc.
FRERES ENGINEERED WOOD	ACT

The result of the Output Audit is reported in the document titled Freres Engineered Wood Biochar Audit Report and relates to the activities carried out at the following site:

- GSRNL: 643002406801000237
- Production Facility name: Freres Lumber Co., Inc.
- Production Facility ID: 133206
- Location: Lyons, Oregon United States

Output Audit

EnergyLink Services have verified that the calculation of CO_2 removal achieved through the production of biochar for the period 1 July 2022 to 31 August 2023 has been prepared in accordance with the Puro.earth Biochar Methodology.

Sydney, Australia

Rodrigo Pardo Patron – Director of Engineering

EnergyLink Services Pty Ltd

Lead Auditor

27 June 2024

Katherine Simmons

KREA Consulting Pty Ltd

Peer Reviewer

27 June 2024



Attachment to the Statement

Reporting Period	Eligible CO₂ Removal	Eligible CORCs
1 July 2022 to 31 August 2023	2.4736 tCO₂e per dry tonne biochar	6,830

Verification Objective

EnergyLink Services was engaged to conduct an audit to validate that the audited bodies' calculation of CO_2 Removal from the production of biochar for the period 1 July 2022 to 31 August 2023 had been prepared in accordance with the Puro.earth Biochar Methodology and with reference to the eligibility requirements for a Production Facility.

Verification Scope

 Output Audit for the period 1 July 2022 to 31 August 2023 under the biochar CO₂ removal methodology: Puro.earth CO2 Removal Marketplace General Rules v 3.1.

Verification Level of Assurance

The verification was conducted by EnergyLink Services with a reasonable level of assurance. A reasonable assurance engagement in accordance with ISAE 3000 involves performing procedures to obtain evidence about the Production Facility process controls and the quantification of CO₂ Removal in accordance with *General Rules of the Puro.earth CO₂ Removal Marketplace*. There are inherent limitations in performing assurance—for example, assurance engagements are based on selective testing of the information being examined—and because of this, it is possible that fraud, error, or non-compliance may occur and not be detected. An assurance engagement is not designed to detect all misstatements, as an assurance engagement is not performed continuously throughout the period that is the subject of the engagement and the procedures are performed on a test basis. The conclusion expressed in this statement has been formed on the above basis.

Verification Criteria

The requirements applicable to the organisation are the $Puro.earth CO_2$ Removal Marketplace General Rules v3.1 for the reporting period of 1 July 2022 to 31 August 2023.