

## Puro.earth CO<sub>2</sub> Removal Marketplace

# Output Audit Statement

Statement No.	Date of Issue	Validity Period
001	27 May 2023	11 October 2022 to 30 April 2023

EnergyLink Services have verified the CO<sub>2</sub> removal achieved by the following organisations (the audited bodies) in accordance with the *Puro.earth General Rules* v3.0 for the calculation of CORCs from the reporting period of 11 October 2022 to 30 April 2023.



The result of the Production Facility and Output Audit is reported in the document titled Aperam Bioenergia Biochar Audit Report and relates to the activities carried out at the following site:

Aperam Bioenergia Ltda, GSRN: 643002406801000527 located in Rua Raul Coelho 725, Cidade Nova - Capelinha, Brazil.

#### Output Audit

EnergyLink Services have verified that the calculation of  $CO_2$  removal achieved through the production of biochar for the period 11 October 2022 to 30 April 2023 has been prepared in accordance with the Puro.earth Biochar Methodology.

Signed:

Sydney, Australia

Rodrigo Pardo Patron - Principal

EnergyLink Services Pty Ltd

Lead Auditor

27 May 2023

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Katherine Simmons - Principal

EnergyLink Services Pty Ltd

Peer Reviewer

27 May 2023



## Attachment to the Statement

#### Eligible CO<sub>2</sub> Removal

1.2954 tCO<sub>2</sub>-e per dry tonne biochar

### 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 December 2021 to 31 December 2021had been prepared in accordance with the Puro.earth Biochar Methodology and with reference to the eligibility requirements for a Production Facility.

### Verification Scope

- Production Facility Audit under the biochar CO₂ removal methodology.
- Output Audit for the for the period 11 October 2022 to 30 April 2023 under the biochar CO<sub>2</sub> removal methodology.

#### 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 CO<sub>2</sub> Removal in accordance with *Puro.earth General v3.0.* 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 General Rules v3.0*.