FINAL CERTIFICATION REPORT OF EFFICIENT BIOFUEL IMPORT

Client	COPERSUCAR S.A.
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SUMÁRIO

1 IDENTIFICATION 3
1.1 CERTIFICATION BODY 3
1.2 BIOFUEL IMPORTER 3
1.3 BIOFUEL PRODUCER 3
2 GENERAL INFORMATION 3
3 RESPONSIBILITIES 4
3.1 BENRI 4
3.2 CLIENTE 4
4 TECHNICAL TEAM 4
5 CONFLICT OF INTERESTS 5
6 AUDIT PROCESS 5
6.1 ELIGIBILITY CRITERIA 5
6.2 SAMPLING PLAN 6
6.3 CONDUCTED INTERVIEWS 7
6.4 AUDIT CHECKLIST 8
7 NON-CONFORMITIES 24
8 DESCRIPTION AND DETAILS OF THE BIOFUEL PRODUCTION ROUTE: CORN ETHANOL 26
9 MASS BALANCE VERIFICATION 27
10 CALCULATION OF THE ELIGIBLE VOLUME 27
11 AUDIT RESULTS AND CONCLUSION 28
12 PARTICIPANTS LIST 28
13 AUDIT PLAN 30

1 IDENTIFICATION

1.1 CERTIFICATION BODY

Company Name:	BENRI CLASSIFICAÇÃO DA PRODUÇÃO DE AÇÚCAR E ETANOL LTDA.
CNPJ:	13.119.350/0001-13
Adress:	R. Cezira Giovanoni Moretti, 600 – sala 15. Santa Rosa. Piracicaba-SP. CEP: 13414-157
Contact:	contact@benriratings.com
Phone:	(19) 3423-9515

1.2 BIOFUEL IMPORTER

Company Name:	COPERSUCAR S.A.
CNPJ:	10.265.949/0001-77
Adress:	Avenida das Nações Unidas, nº 14.261, Ala A-1, 12º andar, sala 01, Vila Gertrudes, São Paulo - SP, CEP 04794-000
Contact:	Giorgio Nascimento
Phone:	(11) 2618-8166
Production Rote:	E1GMI
Product(s):	Anhydrous Ethanol

1.3 BIOFUEL PRODUCER

Company Name:	PLYMOUTH ENERGY LLC
Adress:	22234 K42, ZIP Code 51038, Merrill, IA – United States of America
Contact:	Trisha Kunze

2 GENERAL INFORMATION

Process start date:	2025/01/22
Audit date:	2025/01/31
Lead auditor:	Rafael Federicci Pereira de Melo
Audit team member(s):	Caio Lourencini Cavellani Sérgio Roberto Bastos de Carvalho
RenovaCalc version used:	RenovaCalc v.7.0
Audited RenovaCalc period:	2023
Energy-Environmental Efficiency Score:	Anhydrous Ethanol: 23,91 gCO_2eq/MJ (Public Consultation: 23,94 gCO_2eq/MJ)
Eligible biofuel volume fraction:	0,87%
Public Consultation Period:	2025/02/28 until 2025/03/30
Available Documents:	• RenovaCalc Spreadsheet • Efficient Biofuel Import Certificate(s)

	• Partial Report on the Certification Process
Number of submissions:	00

3 RESPONSIBILITIES

3.1 BENRI

BENRI was contracted to perform a third-party validation of the energy-environmental efficiency score through an audit of the information contained in RenovaCalc, in accordance with the requirements established in ANP Resolution No. 758 dated November 23, 2018, and with the current technical reports.

3.2 CLIENTE

It is the client's responsibility to complete RenovaCalc, provide the necessary and requested documents to substantiate the data declared in RenovaCalc, and facilitate BENRI's access to the units and personnel as required for the audit.

4 TECHNICAL TEAM

A The technical team participating in the audit and certification process includes a lead auditor, audit team members, and a technical reviewer. The team consists of the following professionals:

Rafael Federicci Pereira de Melo (Lead Auditor)
Graduated in Environmental Engineering from Centro Universitário Fundação Santo André in 2008. Lead auditor of management systems based on ISO 9001, ISO 14001, ISO 45001 (OHSAS 18001) standards, with over 12 years of experience in sustainability, environmental certification audits, occupational health and safety certification audits, social responsibility, and sustainability certifications. Experience in consulting in the areas of quality, environment, occupational health and safety, and social responsibility. Experience in industrial waste management, effluent treatment, waste management, environmental licensing, training, and environmental awareness.

Caio Lourencini Cavellani (Auditor)
Bachelor in Geography and master's in human Geography from the University of São Paulo (USP). Coordinator of the Geoprocessing Department at Control Union Brasil, with extensive experience in cartography, geoprocessing, remote sensing, and spatial analysis.

Sérgio Roberto Bastos de Carvalho (Reviewer)
Lead auditor of management systems based on ISO 9001, ISO 14001, ISO 45001 (OHSAS 18001), and ISO 50001 in industrial sectors (metal-mechanical, chemical, pharmaceutical, sugar-alcohol, mining) and services. More than 10 years of experience in validation and verification of carbon credit projects (Clean Development Mechanism) in the sugar-alcohol sector and power generation, as well as in the verification of greenhouse gas emissions inventories in the chemical, mechanical, power generation, and service sectors.

5 CONFLICT OF INTERESTS

In compliance with the regulations established by ANP Resolution No. 758 of November 23, 2018, BENRI certifies that neither itself nor any of the parties involved in the validation process described herein have provided consultancy services related to the implementation of the Biofuel Certification process, nor have they been part of the workforce, shareholder structure, or acted as advisors to the company subject to certification within the two years preceding the start of this process.

6 AUDIT PROCESS

BENRI was contracted by **COPERSUCAR S.A**. to conduct the verification of Efficient Biofuel Import for the year 2023, in accordance with the criteria and standards established by the RenovaBio Program, as outlined in ANP Resolution No. 758 of November 23, 2018, Technical Report No. 07/SBQ v.0, Technical Report No. 06/SBQ v.0, and the RenovaCalc completion guidelines.

The audit consisted of the following phases:

a) Preparation of the Sampling Plan
b) Preparation of the Audit Plan
c) Verification of Compliance with Eligibility Criteria
d) Document analysis (RenovaCalc, calculation records, supporting documents);
e) Visit to the biofuel production unit, analysis of the production process, interviews with those responsible for completing RenovaCalc, as well as data providers, and collection of evidence supporting the reported values
f) Submission of the non-conformity report
g) Preparation of the partial report and the proposal for the Efficient Biofuel Production Certificate
h) Conducting Public Consultation
i) Preparation for the Public Consultation report
j) Preparation of the final report
k) Validation of the process by ANP
l) Preparation of the Efficient Biofuel Production Certificate

6.1 ELIGIBILITY CRITERIA

As established by ANP Resolution No. 758 of November 23, 2018, the following criteria were used to validate the eligibility of rural properties* within the scope of the certification process:

*Article 3 of ANP Resolution No. 758/2018:

> *"XIII - rural property: when located within national territory, it refers to the area contained within a registered perimeter and identified in the Rural Environmental Registry (CAR), in accordance with Law No. 12,651 of May 25, 2012; when located in foreign territory, it refers to the perimeter recognized by an official body of the respective country and georeferenced."*

Compliance with Environmental Legislation in the Country of Origin	Considering the absence of a document issued by a U.S. government agency for this purpose, American corn producers must provide a declaration confirming compliance with the environmental legislation in effect in their country.
Absence of Native Vegetation Suppression	There must be no suppression of native vegetation in the area dedicated to the production of energy biomass after the effective date of ANP Resolution No. 758/2018, which is November 27, 2018. Additionally, any suppression of native vegetation that occurred between the promulgation of Law No. 13,576/2017 and the publication of the Resolution (November 27, 2018) must have complied with the applicable environmental regulations. The analysis of satellite images may be conducted in aggregated areas (such as counties, municipalities, or districts), provided that the origin of the corn from these regions can be identified, without the need for verification at the individual rural property level. If native vegetation suppression is detected in the aggregated area, it must be individually demonstrated that the rural property is not located in the suppressed area for it to be considered eligible.

6.2 SAMPLING PLAN

Following the guidelines of ANP Technical Report No. 07/SBQ v.0, the input data in RenovaCalc were fully audited, while the information contained in the biomass producers' spreadsheets was verified according to a Sampling Plan, developed in compliance with the criteria established by ISO 19011.

In cases where statistical sampling was chosen, the criteria established in Technical Report No. 02/SBQ v.5 were adopted, which include margin of error less than or equal to 10% and statistical confidence interval of at least 95%. To ensure accuracy in the analysis, randomness and independence of samples were guaranteed, as well as the absence of error correlation.

For the audit of compliance with eligibility criteria, all Zone Improvement Plan (ZIP codes) of the farms declared in the scope of the certification project were verified. All evaluated farms fully met the eligibility criteria described above, as detailed in the attached specific report. Thus, it is concluded that they are indeed eligible.

6.3 CONDUCTED INTERVIEWS

INDUSTRIAL MANAGER	Tyler Glenn
SUPPLY MANAGER	Dan Nelson
RESPONSIBLE FOR RENOVACALC	Giorgio Nascimento
DATA SUPPLY RESPONSIBLE	Dan Nelson
RESPONSIBLE FOR COMPUTERIZED SYSTEM FOR STOCK, CONSUMPTION, AND PRODUCTION CONTROL	Trisha Kunze
IMPORTER REPRESENTATIVE	Deborah Prince

6.4 AUDIT CHECKLIST

RenovaCalc Changes History

History	File Name	Itens Changed
Initial Adoption	"RenovaCalc_E1GMI_Produtores_milho_importado (v. 7)_EcoEnergy2023_v1"	-
Sheet received 07/02	*"RenovaCalc_E1GMI_Produtores_milho_importado (v. 7)_EcoEnergy2023_v2"*	9.1; 9.3; 9.10; 9.10; 9.19; 10.1; 10.6; 10.7; 10.4.
Sheet received 23/05	*"RenovaCalc_E1GMI_Produtores_milho_importado (v. 7)_EcoEnergy2023_v3"*	10.7

1. Assessment of Controls Systems				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
1.1	Identify the Data Management System and its characteristics (manufacturer, version, implementation date).	System - Program Great Plains, Maker Great Plains, version 18.4 – Purpouse: Feedstock Inventory, Invoice, Raw material input. System - Excel, Maker Microsoft, Version 365 – Purpouse - Productions datas records System – Database, Maker Mapcon, Version 7.3 - Manage Purchasing & Maintenance		
1.2	Does the system also support invoices?	System - Program Great Plains, Maker Great Plains, version 18.4 – Purpouse: Feedstock Inventory, Invoice, Raw material input.		
1.3	How was the data regarding the proprietary area of the biomass production unit obtained?	Not applicable.		

1. Assessment of Controls Systems				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
1.4	How was the data regarding third-party areas obtained?	System – Database, Maker Mapcon, Version 7.3 - Manage Purchasing & Maintenance		

2. Eligibility Criteria and Eligible Volume				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
2.1	Were the biomass producers properly identified with name/code?	Yes, as presented in RenovaCalc.		
2.2	Was the **FSA-156EZ** form made available for all areas of all biomass producers declared as eligible?	Yes, as presented in RenovaCalc.		
2.3	Were **satellite images** provided showing the total area of the eligible rural properties? Was a **technical report** confirming the absence of vegetation suppression presented, signed by a professional experienced in image interpretation?	Yes, the Technical Report on the Absence of Native Vegetation Suppression, “Eligibility Report_EcoEnergy_v1,” signed by the responsible technical expert, Fábio Beltrame Magalhães, was presented. The analysis was conducted in an aggregated manner, based on the zip codes of the farm addresses declared within the certification scope. Since cases of native vegetation suppression were found in all the evaluated zip codes, following the procedure described in Technical Report No. 07/SBQ v.0, page 8, it was necessary to demonstrate that the farms within the scope were not located within the perimeters where deforestation had occurred. To achieve this, the following methodology was adopted: using the farm address as the central point, an analysis radius six times larger than the area of the largest farm within the scope was considered. Subsequently, for each		

2. Eligibility Criteria and Eligible Volume				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
		rural property, it was verified whether deforestation had occurred within this analysis radius. If deforestation was found, the farm was declared ineligible; otherwise, it was considered eligible.		
2.4	Was it possible to confirm compliance with the **eligibility criterion** regarding the absence of native vegetation suppression through satellite images?	Yes, as per the specific eligibility report attached.		
2.5	Were **general productivity data** for the raw material production areas available?	Yes, the information was obtained through the FSA-156EZ forms of the farms.		
2.6	How was the **calculation of raw material supply** per eligible producer? Is the calculation correct?	The quantity acquired from each farm participating in the scope was considered, as per the calculation record: Eligibility and Agricultural Data_Standard_EcoEnergy_v1		
2.7	Was the information provided sufficient to validate the calculation of the eligible volume? Is the calculation correct?	Yes, the calculation is correct, as shown below: Calculation record: Eligibility and Agricultural Data_Standard_EcoEnergy_v1		

3. Agricultural Phase Data - Initial Data				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
3.1	Was information provided on the total productive area per biomass producer?	FSA-156EZ PURCHASE CONTRACT Excel spreadsheet “2023 CORN RECEIPTS – MILEAGE”		
3.2	Was the total quantity of raw material produced made available, separated by producer?	FSA-156EZ PURCHASE CONTRACT Excel spreadsheet “2023 CORN RECEIPTS – MILEAGE”		

3. Agricultural Phase Data - Initial Data				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
3.2	Was information provided on the average moisture content of the corn per producer?	Standard Value Technical Report 07 v.0. ANP.		
3.3	Was the total quantity of raw material purchased for biofuel production made available, separated by producer?	FSA-156EZ PURCHASE CONTRACT Excel spreadsheet “2023 CORN RECEIPTS – MILEAGE”		
3.4	Was the amount of straw collected reported?	None.		
3.5	Was the planting system used by each biomass producer reported	Conventional.		

4. Agricultural Phase Data - Use of Soil Amendments				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
4.1	Were the quantities of **calcitic limestone** used per biomass producer provided? Are the calculations of the amount used divided by the total raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
4.2	Were the quantities of **dolomitic limestone** used per biomass producer provided? Are the calculations of the amount used divided by the total raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
4.3	Were the quantities of **gypsum** used per biomass producer provided? Are the calculations of the amount used divided by the total raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		

5. Agricultural Phase Data - Seeds				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
5.1	Were the total annual quantities of seeds used per biomass producer provided? Are the calculations of the amounts used divided by the total raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		

6. Agricultural Phase Data - Use of Synthetic Fertilizers				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
6.1	Were the quantities of **urea** used per biomass producer provided? Are the calculations of the quantities of urea used, in kg of nitrogen per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.2	Were the quantities of **MAP** used per biomass producer provided? Are the calculations of the quantities of MAP used, in kg of nitrogen and kg of P2O5 per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.3	Were the quantities of **DAP** used per biomass producer provided? Are the calculations of the quantities of DAP used, in kg of nitrogen and kg of P2O5 per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.4	Were the quantities of **ammonium nitrate** used per biomass producer provided? Are the calculations of the quantities of ammonium nitrate used, in kg of nitrogen per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.5	Were the quantities of **ammonium nitrate and urea solution (UAN)** used	N/A. All producers present in the scope were declared with US Standard Data.		

6. Agricultural Phase Data - Use of Synthetic Fertilizers				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	per biomass producer provided? Are the calculations of the quantities of ammonium nitrate and urea solution used, in kg of nitrogen per ton of raw material, correct?			
6.6	Were the quantities of **anhydrous ammonia** used per biomass producer provided? Are the calculations of the quantities of anhydrous ammonia used, in kg of nitrogen per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.7	Were the quantities of **ammonium sulfate** used per biomass producer provided? Are the calculations of the quantities of ammonium sulfate used, in kg of nitrogen per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.8	Were the quantities of **ammonium nitrate and calcium nitrate (CAN)** used per biomass producer provided? Are the calculations of the quantities of ammonium nitrate and calcium nitrate used, in kg of nitrogen per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.9	Were the quantities of **single superphosphate (SSP)** used per biomass producer provided? Are the calculations of the quantities of single superphosphate used, in kg of P2O5 per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.10	Were the quantities of **triple superphosphate (TSP)** used per	N/A. All producers present in the scope were declared with US Standard Data.		

6. Agricultural Phase Data - Use of Synthetic Fertilizers				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	biomass producer provided? Are the calculations of the quantities of triple superphosphate used, in kg of P2O5 per ton of raw material, correct?			
6.11	Were the quantities of **potassium chloride (KCl)** used per biomass producer provided? Are the calculations of the quantities of potassium chloride used, in kg of K2O per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.12	Were the quantities of **other synthetic fertilizers** used per biomass producer provided? Are the calculations of the quantities of other fertilizers used, in kg of nitrogen, kg of P2O5, and kg of K2O per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
6.13	Were the concentrations of **nitrogen, phosphorus, and potassium** in the other fertilizers used provided?	N/A. All producers present in the scope were declared with US Standard Data.		

7. Agricultural Phase Data - Use of Organic/Organomineral Fertilizers				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
7.1	Were the quantities of **other organic/organomineral fertilizers** used per biomass producer provided? Are the calculations of the quantities of these fertilizers used, in kilograms per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
7.2	Were the concentrations of **nitrogen** in other organic/organomineral fertilizers provided for each producer? Are the	N/A. All producers present in the scope were declared with US Standard Data.		

7. Agricultural Phase Data - Use of Organic/Organomineral Fertilizers				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	calculations of nitrogen concentrations, in grams of nitrogen per kilogram of fertilizer, correct?			

8. Agricultural Phase Data - Fuels and Electricity				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
8.1	What types of **diesel** (% of biodiesel in the mix) were used in the production of the raw material?	N/A. All producers present in the scope were declared with US Standard Data.		
8.2	Were the quantities of **diesel** used per biomass producer provided? Are the calculations of the quantities of diesel used, in liters per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.3	Were **invoices** provided for the purchase of the different types of diesels declared?	N/A. All producers present in the scope were declared with US Standard Data.		
8.4	Were the quantities of **Gasoline C** used per biomass producer provided? Are the calculations of the quantities of Gasoline C used, in liters per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.5	Were **invoices** provided for the purchase of **Gasoline C**?	N/A. All producers present in the scope were declared with US Standard Data.		
8.6	Were the quantities of **Hydrated Ethanol** used per biomass producer provided? Are the calculations of the quantities of hydrated ethanol used, in liters per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.7	Were **invoices** provided for the purchase of **Hydrated Ethanol**?	N/A. All producers present in the scope were declared with US Standard Data.		

8. Agricultural Phase Data - Fuels and Electricity				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
8.8	Were the quantities of **Third-party Biomethane** used per biomass producer provided? Are the calculations of the quantities of third-party biomethane used, in normal cubic meters per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.9	Were **invoices** provided for the purchase of **Biomethane**?	N/A. All producers present in the scope were declared with US Standard Data.		
8.10	Were the quantities of **Own Biomethane** used per biomass producer provided? Are the calculations of the quantities of own biomethane used, in normal cubic meters per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.11	Was information on the **grid electricity consumption** - average mix in the production of raw material per biomass producer provided? Are the calculations of the quantities of grid electricity consumption - average mix, in kWh per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.12	Was information on **PCH electricity consumption** in the production of raw material per biomass producer provided? Are the calculations of the quantities of **PCH electricity** used, in kWh per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.13	Was information on **Biomass electricity consumption** in the production of raw material per biomass producer provided? Are the calculations of the quantities of **Biomass electricity**	N/A. All producers present in the scope were declared with US Standard Data.		

8. Agricultural Phase Data - Fuels and Electricity				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	used, in kWh per ton of raw material, correct?			
8.14	Was information on **Wind electricity consumption** in the production of raw material per biomass producer provided? Are the calculations of the quantities of **Wind electricity** used, in kWh per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		
8.15	Were information on **Solar electricity consumption** in the production of raw material per biomass producer provided? Are the calculations of the quantities of **Solar electricity** used, in kWh per ton of raw material, correct?	N/A. All producers present in the scope were declared with US Standard Data.		

9. Industrial Phase Data - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
9.1	Was the total quantity of corn processed, in tons, reported?	Internal controls Excel Spreadsheet “DOR 01-01-24” Excel spreadsheet “2023 CORN RECEIPTS – MILEAGE”	NC The organization adjusted the total quantity of processed corn	07/02/2025
9.2	Was the moisture content of the processed corn reported?	Yes, according to internal records: "DOR 01-01-24".		
9.3	Was the average distance of processed corn reported?	Yes. Verified through the “PURCHASE CONTRACT” and the sheets “2023 CORN RECEIPTS – MILEAGE”and “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” the weighted average distance.		

9. Industrial Phase Data - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
9.3	Was the yield of **anhydrous ethanol** produced, in liters per ton of corn, reported? Was the calculation of the **anhydrous ethanol** yield, correct??	Yes. Verified through the sheets “DOR 01-01-24” “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” and BOL – Bill of Landing and confirmed through visit tour and interviews the monthly production and the annually production of Ethanol anhydrous as following:	NC The organization had declared the production yield of anhydrous ethanol in hydrous ethanol.	07/02/2025
9.4	Were **invoices** for the sale of **anhydrous ethanol** presented?	Only the internal records were provided.		
9.5	Was the yield of **hydrated ethanol** produced, in liters per ton of corn, reported? Was the calculation of the **hydrated ethanol** yield correct?	N/A	NC The organization declared on RenovaCalc the Hydrated Ethanol yield produced The organization only produces Anhydrous ethanol	07/02/2025
9.6	Were **invoices** for the sale of **hydrated ethanol** presented?	N/A.		
9.7	Was the yield of **DDG** produced, in kilograms per ton of corn, reported? Was the calculation of the **DDG** yield, correct?	N/A.		
9.8	Were **evidence** provided for the moisture content of the **DDG**?	N/A.		
9.9	Were **invoices** for the sale of **DDG** presented?	N/A.		
9.10	Was the yield of **DDGS** produced, in kilograms per ton of corn, reported? Was the calculation of the **DDGS** yield, correct?	Yes. Verified through the sample of scale ticket and sheets “DOR 01-01-24” and “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” and confirmed through visit tour and interviews the following production of DDGS.	NC The organization adjusted the DDGS yield.	07/02/2025

9. Industrial Phase Data - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
9.11	Were **evidence** provided for the moisture content of the **DDGS**?	Yes. Verified through Laboratory Analysis the average of DDGS humidity:		
9.12	Were **invoices** for the sale of **DDGS** presented?			
9.13	Was the yield of **CGM** produced, in kilograms per ton of corn, reported? Was the calculation of the **CGM** yield, correct?	N/A.		
9.14	Were **evidence** provided for the moisture content of the **CGM**?	N/A.		
9.15	Were **invoices** for the sale of **CGM** presented?	N/A.		
9.16	Was the yield of **CGF** produced, in kilograms per ton of corn, reported? Was the calculation of the **CGF** yield, correct?	N/A.		
9.17	Were **evidence** provided for the moisture content of the **CGF**?	N/A.		
9.18	Were **invoices** for the sale of **CGF** presented?	N/A.		
9.19	Was the yield of **corn oil** produced, in kilograms per ton of corn, reported? Was the calculation of the **corn oil** yield, correct?	Yes. Verified through the sheets “DOR 01-01-24” and “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” and confirmed through visit tour and interviews the monthly production and the annually production of Corn Oil as following:	NC The organization adjusted on RenovaCalc the corn oil yield produced	07/02/2025
9.20	Were **invoices** for the sale of **corn oil** presented?	Yes		
9.21	Was the yield of **electricity sold**, in kWh per ton of corn, reported? Was the	N/A.		

9. Industrial Phase Data - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	calculation of the **electricity sold** yield, correct?			
9.22	Were **proof of sale** for **electricity** presented?	N/A.		

10. Industrial Phase Data - Fuel and Electricity - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
10.1	Was information on **grid electricity consumption** - average mix in the biofuel production provided? Are the calculations of the quantities of **grid electricity** used - average mix, in kWh per ton of raw material, correct?	Yes. Verified through the Energy consumption bills and “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” the monthly and the annually electrical energy consumption and yield as following:	NC The organization adjusted on RenovaCalc the consumption yield	07/02/2025
10.2	Was information on **PCH electricity consumption** in the biofuel production provided? Are the calculations of the quantities of **PCH electricity** used, in kWh per ton of raw material, correct?	N/A.		
10.3	Was information on **Biomass electricity consumption** in biofuel production provided? Are the calculations of the quantities of **Biomass electricity** used, in kWh per ton of raw material, correct?	N/A.		
10.4	Was information on **Wind electricity consumption** in the biofuel production provided? Are the calculations of the quantities of **Wind electricity** used, in kWh per ton of raw material, correct?	N/A.		
10.5	Was information on **Solar electricity consumption** in the biofuel production	N/A.		

10. Industrial Phase Data - Fuel and Electricity - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	provided? Are the calculations of the quantities of **Solar electricity** used, in kWh per ton of raw material, correct?			
10.6	What types of **diesel** (% of biodiesel in the mix) were used in the industrial phase?	N/A	NC The organization declared RenovaCalc 1% of biodiesel on the diesel mix.	07/02/2025
10.7	Were the quantities of **diesel** used provided? Are the calculations of the quantities of diesel used, in liters per ton of raw material, correct?	Yes. Verified through the sheets “2023 PLYMOUTH DIESEL AND GASOLINE USED” and “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” the following diesel consumption and yield:	NC The organization adjusted on RenovaCalc the Diesel consumption yield -- Post-public consultation: Initially, it was found that there was a typographical error in the RenovaCalc (0.01 l/t when, in fact, the correct value should be 0.10 l/t). Later, it was also verified that the diesel consumption was lower than the supporting evidence. After correction, the yield was adjusted to 0.14 l/t.	07/02/2025 -- 23/05/2025
10.8	Was information on the quantity of **own hydrated ethanol** used provided? Is the calculation of the quantity of **own hydrated ethanol** used, in liters per ton of raw material, correct?	N/A.		
10.9	Was information on the quantity of **anhydrous ethanol** used provided? Is	N/A.		

10. Industrial Phase Data - Fuel and Electricity - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	the calculation of the quantity of **anhydrous ethanol** used, in liters per ton of raw material, correct?			
10.10	Was information on the quantity of **biogas** used provided? Is the calculation of the quantity of **biogas** used, in normal cubic meters per ton of raw material, correct? Were **evidence** provided for the **PCI (Calorific Value)** of the **biogas** in megajoules per normal cubic meter?	N/A.		
10.11	Were **evidence** provided for the **PCI (Calorific Value)** of the **own biogas** in megajoules per normal cubic meter?	N/A.		
10.12	Was information on the quantity of **third-party biogas** used provided? Is the calculation of the quantity of **third-party biogas** used, in normal cubic meters per ton of raw material, correct?	N/A.		
10.13	Were **evidence** provided for the **PCI (Calorific Value)** of the **third-party biogas** in megajoules per normal cubic meter?	N/A.		
10.14	Was information on the quantity of **natural gas** used provided? Is the calculation of the quantity of **natural gas** used, in normal cubic meters per ton of raw material, correct?	Yes. Verified through the sheets “2023 UTILITIES” and “PE Industrial_Calculation_EG1_Corn_EcoEnergy_v2” the following natural gas consumption and yield:	NC The organization declared on RenovaCalc the natural gas consumption yield.	07/02/2025
10.15	Was information on the use of **wood chips** in **electricity generation** provided? Was the calculation of the	N/A.		

10. Industrial Phase Data - Fuel and Electricity - Corn Ethanol - Imported				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
	quantity of **wood chips** used in electricity generation, in kilograms per ton of raw material, correct?			
10.16	Were **evidence** provided for the moisture content of the **wood chips**?	N/A.		
10.17	Were **evidence** provided for the average distance traveled by wood **chips**?	N/A.		
10.18	Was information on the use of **firewood** in **electricity generation** provided? Was the calculation of the quantity of **firewood** used in electricity generation, in kilograms per ton of raw material, correct?	N/A.		
10.19	Were **evidence** provided for the moisture content of the **firewood**?	N/A.		
10.20	Were **evidence** provided for the average distance traveled by the **firewood**?	N/A.		
10.21	Was information on the use of **forest residues** in **electricity generation** provided? Was the calculation of the quantity of **forest residues** used in electricity generation, in kilograms per ton of raw material, correct?	N/A.		
10.22	Were **evidence** provided for the moisture content of the **forest residues**?	N/A.		
10.23	Were **evidence** provided for the average distance traveled by the **forest residues**?	N/A.		

11. Distribution Phase				
Item	**Question**	**Audit Results**	**Correction/Clarification**	**Conclusion**
11.1	Was information on the types of **transportation modes** used in the distribution of **anhydrous ethanol** provided? Are the calculations of each mode's share in the distribution process, correct?	100% maritime transport.		
11.2	Was **evidence** provided for the shared values of each mode in the distribution of **anhydrous ethanol**?	N/A, considering that the production route is imported corn ethanol.		
11.3	Was information on the types of **transportation modes** used in the distribution of **hydrated ethanol** provided? Are the calculations of each mode's share in the distribution process, correct?	N/A		
11.4	Were **evidence** provided for the share values of each mode in the distribution of **hydrated ethanol**?	N/A.		

7 NON-CONFORMITIES

Below is a list of non-conformities identified during the audit and the corrective actions taken by the client.

Checklist Item	Type	Error Type	Description	Client Answer	Conclusion
9.1	NC	Data declaration error	The organization adjusted the total quantity of processed corn	The organization adjusted the total quantity	2025/02/07
9.3	NC	Data declaration error	NC The organization had declared the production yield of anhydrous ethanol in hydrous ethanol.	The organization adjusted the total quantity produced	2025/02/07

Checklist Item	Type	Error Type	Description	Client Answer	Conclusion
9.10	NC	Data declaration error	The organization adjusted the DDGS yield.	The organization adjusted the total quantity.	2025/02/07
9.19	NC	Data declaration error	The organization adjusted on RenovaCalc the corn oil yield produced	The organization adjusted on RenovaCalc the corn oil yield produced	2025/02/07
10.1	NC	Data declaration error	NC The organization adjusted on RenovaCalc the consumption yield	The organization adjusted the total quantity	2025/02/07
10.6	NC	Data declaration error	The organization declared in RenovaCalc 1% of biodiesel on the diesel mix.	The organization removed on RenovaCalc the biodiesel mix on the diesel	2025/02/07
10.7	NC	Data declaration error	NC The organization adjusted on RenovaCalc the Diesel consumption yield	The organization adjusted the total quantity	2025/02/07
10.14	NC	Data declaration error	NC The organization declared on RenovaCalc the natural gas consumption yield	The organization adjusted the total quantity	2025/02/07
10.7	NC	Data declaration error	Initially, it was found that there was a typographical error in the RenovaCalc (0.01 l/t when, in fact, the correct value should be 0.10 l/t). Later, it was also verified that the diesel consumption was lower than the supporting evidence. After correction, the yield was adjusted to 0.14 l/t.	The organization corrected the RenovaCalc and the calculation report.	2025/05/23

8 DESCRIPTION AND DETAILS OF THE BIOFUEL PRODUCTION ROUTE: CORN ETHANOL

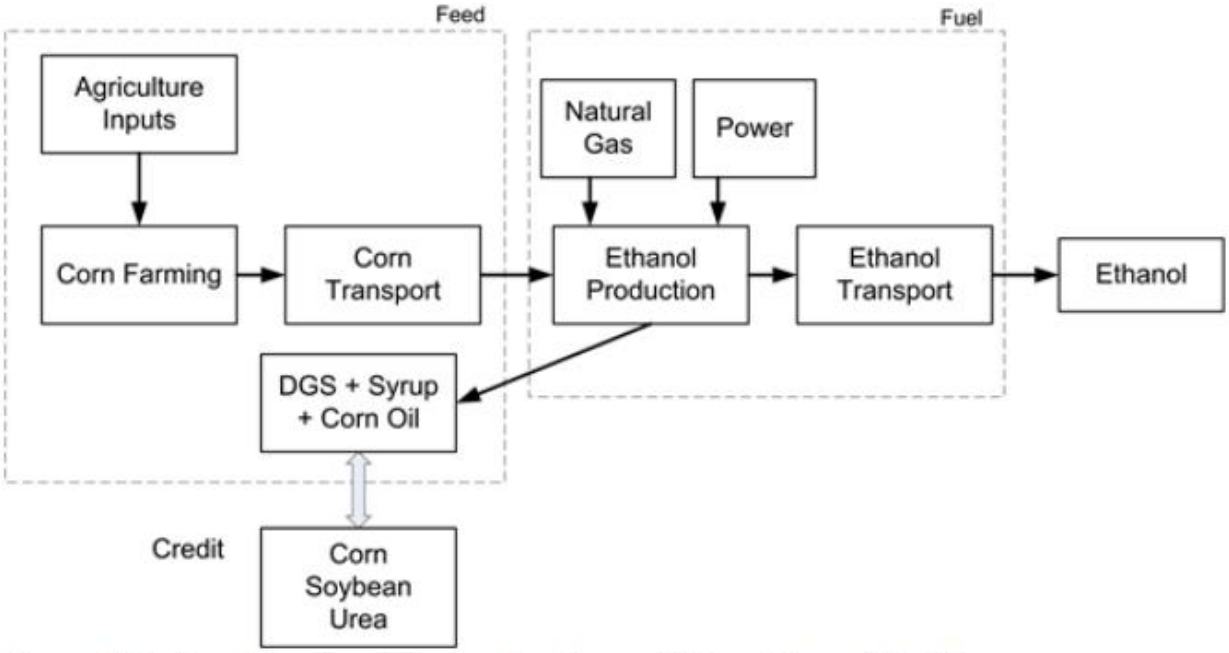


Figure 1. System Boundary Diagram for Plymouth Corn Ethanol Facility

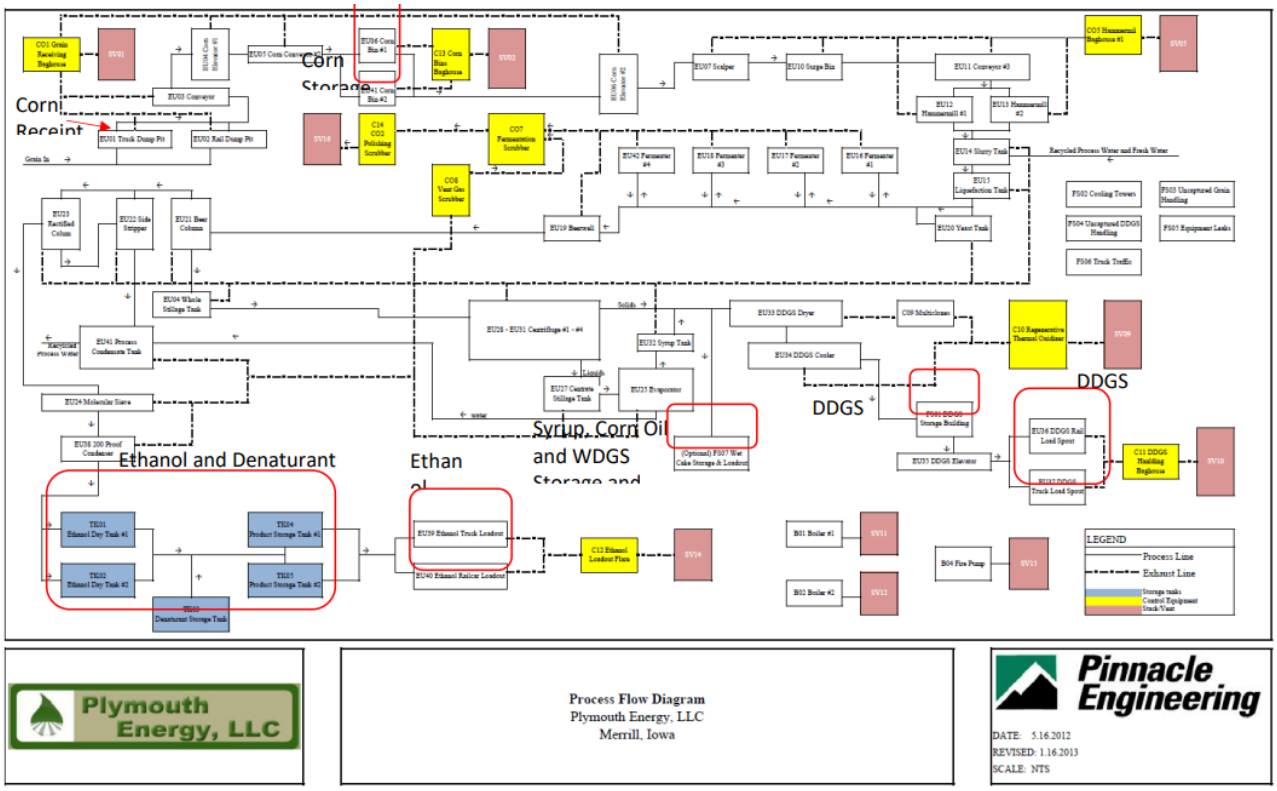


Figure 2. Plymouth Facility process flow diagram

9 MASS BALANCE VERIFICATION

The mass balance was verified through the records available in the information system used by the plant, which include input volumes, conversion factors, losses, yields, etc.

PLYMOUTH ENERGY
Daily Operations Report
As of 6AM
January 1, 2024

					Month To Date		Year To Date	
		Receipts	Grind	Avail Inv	Receipts	Grind	Receipts	Grind
CORN (BSHLS)								
	LVPG	0		1.095.149	2.309.927		19.634.766	
	PE		46.512	5.875		1.818.296		18.880.890
Total		0	46.512	1.101.024	2.309.927	1.818.296	19.634.766	18.880.890
		Receipts	**Transfers**	**Avail Inv**	**Receipts**	**Transfers**	**Receipts**	**Transfers**
DENATURANT (GLS)								
	Trk	0	0	28.379	105.763	105.508	1.096.781	1.095.328
Total		0	0	28.379	105.763	105.508	1.096.781	1.095.328
		Shipments	**Production**	**Avail Inv**	**Shipments**	**Production**	**Shipments**	**Production**
ETHANOL								
	RAIL	0	179.495	646.671	5.172.600	5.110.902	54.139.079	53.191.652
	Truck	0			0		0	
	LeMar	0		139.890	0		0	
Total Gallons		0	179.495	786.561	5.172.600	5.110.902	54.139.079	53.191.652
Capacity			**102,57%**			**97,35%**		**85,62%**
Ethanol Yield			**3,86**			**2,81**		**2,82**
		Shipments	**Production**	**Avail Inv**	**Shipments**	**Production**	**Shipments**	**Production**
CORN OIL (LBS)								
	Trk	44.300	54.707	64.755	1.478.140	1.487.310	16.867.140	16.837.306
Total Gallons		44.300	54.707	64.755	1.478.140	1.487.310	16.867.140	16.837.306
Corn Oil Yield			**1,18**			**0,82**		**0,89**
		Shipments			**Shipments**		**Shipments**	
SYRUP (TONS)								
	Trk	148			2.188		57.515	
		Shipments	**Production**	**Avail Inv**	**Shipments**	**Production**	**Shipments**	**Production**
DDGS (TONS)								
Dry	Trk		0	0	0	0	0	0
Total Dry								
Wet	Trk	125	1.402	2.100	36.074	37.502	364.437	367.662
Total Wet		125	1.402	2.100	36.074	37.502	364.437	367.662

10 CALCULATION OF THE ELIGIBLE VOLUME

As stated in item 6.2, all properties sampled for verification of compliance with the eligibility criteria were approved. This verification allowed for the validation of the purchased eligible biomass quantity, which in turn enabled the validation of the eligible volume calculation, defined in the Technical Report through the following formula:

Where, in this case:

- $Qelegible$ = 4.168,83 t
- $Qtotal$ = 479.593,49 t
- $Eligible\ volume\ fraction$ = 0,87%

11 AUDIT RESULTS AND CONCLUSION

Based on all the information, data, and evidence verified, we can conclude that the information presented in RenovaCalc and used for the calculation of the Eligible Biomass Fraction and the Energy-Environmental Efficiency Score is correct and complies with the regulations of the RenovaBio program.

Legal Responsible: Thierry Fuger Reis Couto	Lead Auditor: Rafael Federicci Pereira de Melo
Signature: 	Signature: 

12 PARTICIPANTS LIST

Attendance List – Lista de Presença

RQ 0614 - Rev.01 - 19/08/20

☒ Opening Meeting / Reunião de abertura	Date / Data:	31/JANUARY/2025	Time / Horário:	Das 09:00 – 09:15
☐ Closing Meeting / Reunião de encerramento	Date / Data:		Time / Horário:	Das

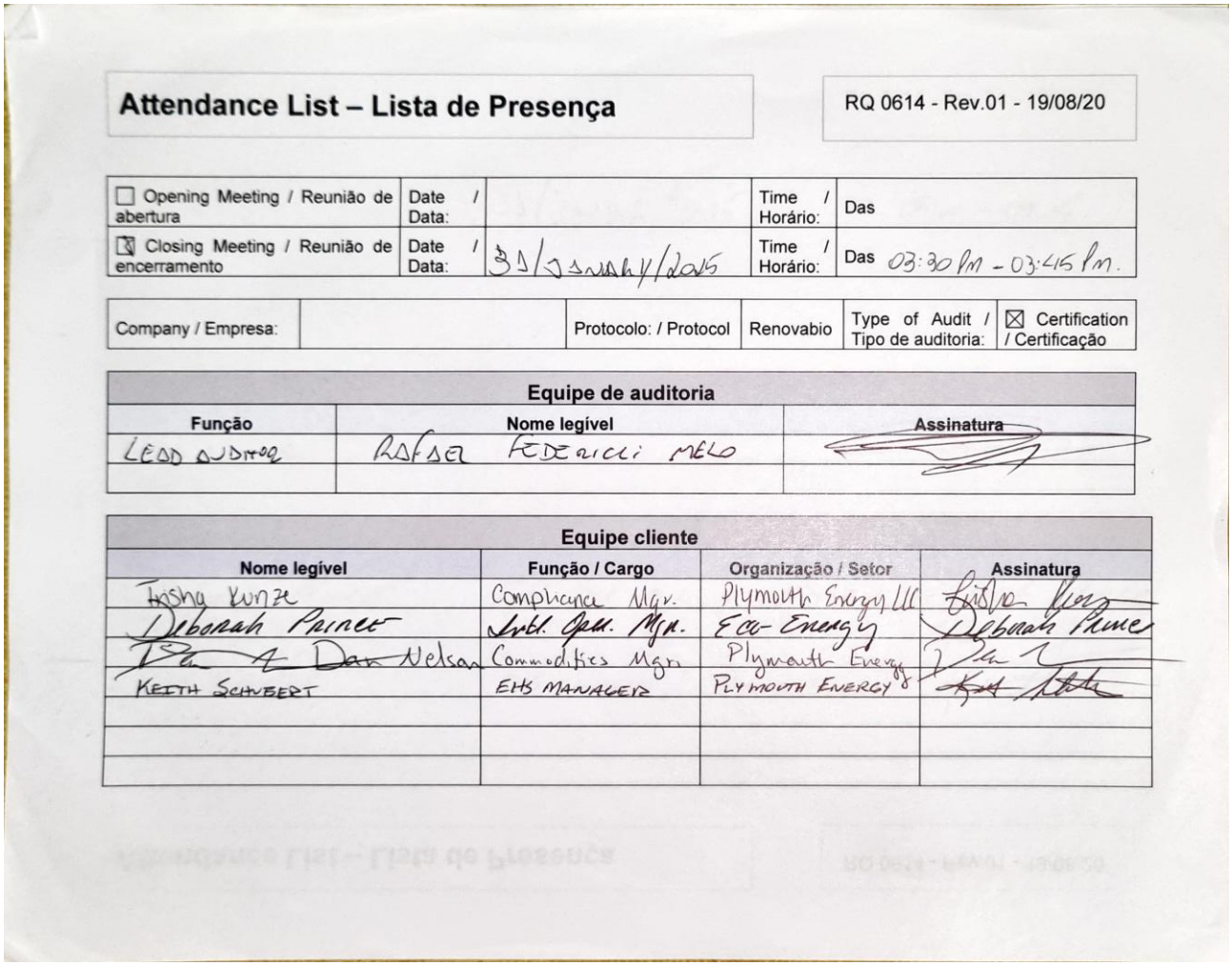
Company / Empresa:		Protocolo: / Protocol	Renovabio	Type of Audit / Tipo de auditoria:	☒ Certification / Certificação

Equipe de auditoria

Função	Nome legível	Assinatura
LEAD AUDITOR	RAFAEL FEDERICCI MELO	

Equipe cliente

Nome legível	Função / Cargo	Organização / Setor	Assinatura
Deborah Prince	Intl. Oper. Mgr.	Eco-Energy	
Trisha Kunze	Compliance Mgr	Plymouth Energy	
Dan Nelson	Commodities Mgr.	Plymouth Energy	
KEITH SCHUBERT	EHS MANAGER	PLYMOUTH ENERGY	



Attendance List – Lista de Presença RQ 0614 - Rev.01 - 19/08/20

☐ Opening Meeting / Reunião de abertura	Date / Data:		Time / Horário:	Das
☒ Closing Meeting / Reunião de encerramento	Date / Data:	31/January/2025	Time / Horário:	Das 03:30 Pm - 03:45 Pm.

Company / Empresa:		Protocolo: / Protocol	Renovabio	Type of Audit / Tipo de auditoria:	☒ Certification / Certificação

Equipe de auditoria

Função	Nome legível	Assinatura
LEAD AUDITOR	RAFAEL FEDERICCI MELO	

Equipe cliente

Nome legível	Função / Cargo	Organização / Setor	Assinatura
Trisha Kunze	Compliance Mgr.	Plymouth Energy LLC	
Deborah Prince	Sustl. Com. Mgr.	Eco-Energy	Deborah Prince
Dan Nelson	Commodities Mgr.	Plymouth Energy	
KEITH SCHWEERT	EHS MANAGER	PLYMOUTH ENERGY	

13 AUDIT PLAN

DATE	TIME	AUDITOR(S)	ACTIVITY LOCATION	REQUIREMENT	ACTIVITIES/PROCESSES EVALUATED	ORGANIZATION CONTACT
25/01/31	09:00 - 09:30	Rafael Federicci	On-Site	-	Opening Meeting: Confirmation of the Audit Plan.	Responsible personnel as described on the first page.
	09:30 - 10:30	Rafael Federicci	On-Site	Industrial facility visit	Industrial facility visit: • Raw material reception; • Weighing scale; • Laboratory; • Distillery; Boiler; • Storage; • Refueling stations.	Responsible personnel as described on the first page.

DATE	TIME	AUDITOR(S)	ACTIVITY LOCATION	REQUIREMENT	ACTIVITIES/PROCESSES EVALUATED	ORGANIZATION CONTACT
	10:30 - 11:00	Rafael Federicci	On-Site	Management Systems	Presentation of Data Management Systems, their control mechanisms, and responsible personnel.	Responsible personnel as described on the first page.
	11:00 - 12:00	Rafael Federicci	On-Site	Industrial Phase	Assessment of biomass processing data and calculations: • Sugarcane processing; • Corn processing; • Ethanol production; • DDG/DDGS; • Corn oil production; • Mass balance.	Responsible personnel as described on the first page.
	11:00 - 12:00	Rafael Federicci	On-Site	Eligible Fraction	Evaluation of eligible biomass distribution and rural property productivity.	Responsible personnel as described on the first page.
	12:00 - 13:00	Lunch				
	13:00 - 14:00	Rafael Federicci	On-Site	Industrial Phase	Assessment of fuel and electricity consumption data in the industrial phase.	Responsible personnel as described on the first page.
	14:00 - 15:00	Rafael Federicci	On-Site	Agricultural Phase	Assessment of biomass input information: • Supplier and farm registration; • Total area; • Quantity of biomass produced; • Quantity of biomass purchased.	Responsible personnel as described on the first page.
	15:00 - 16:00	Rafael Federicci	On-Site	Eligible Fraction	Evaluation of eligible biomass distribution and rural property productivity.	Responsible personnel as described on the first page.
25/01/31	16:00 - 16:30	Rafael Federicci	On-Site	-	Partial Closing Meeting.	Responsible personnel as described on the first page.