

Document Title	Addendum to the Annual Report — Anonymized Conflict-of-Interest Report
Reporting Periods Covered	1 January 2024 – 31 December 2025
Date Issued	17 June 2026
Responsible	Compliance Officer
Issued In Connection With	ICVCM Program Clarification Request – Criterion 1.1 11), Section 5.1.4.1 (Preventive Measures) of the Corporate Governance, Ethics and Compliance Document

1. Purpose and Scope

This Addendum is issued by BioCarbon Cert S.A.S. (“BioCarbon”) to supplement the Program’s published Annual Report(s) with the anonymized Conflict-of-Interest Report referenced in Section 5.1.4.1 (Preventive Measures) of the Corporate Governance, Ethics and Compliance Document, which provides that “the Compliance Officer summarizes all declared conflicts, mitigation steps, and resolutions in an anonymized Conflict-of-Interest Report that is published in the Program’s annual report.”

In the course of responding to ICVCM’s clarification request under Criterion 1.1 11), BioCarbon identified that this anonymized summary had not yet been incorporated as a distinct section of the Program’s published Annual Report. This Addendum addresses that gap directly: it presents, on an anonymized basis, every conflict-of-interest disclosure received and assessed by the Compliance Officer during the periods covered, together with the assessment outcome, any mitigation measures imposed, and the current status of each matter. No personal data or identifying information is included.

This Addendum is distinct from, and does not replace, the confidential Conflict-of-Interest Disclosure Register (Registro de Divulgación de Conflicto de Intereses) maintained internally by the Compliance Officer, which contains personal data, full names, and supporting documentation and is shared with oversight or accreditation bodies as confidential evidence upon request, consistent with BioCarbon’s Anti-Corruption Policy and Procedures.

2. Summary

Total disclosures received and assessed (2024–2025)	2
Disclosures resulting in a finding of material conflict	0
Disclosures resulting in a finding of no conflict, subject to an ongoing disclosure/recusal condition	2

Matters requiring recusal, removal from office, or termination	0
Matters open / unresolved as of the date of this report	0

3. Anonymized Conflict-of-Interest Disclosures

Disclosure Reference: COI-2024-01

Reporting Period	2024
Role / Category of Disclosing Individual	Member of BioCarbon technical staff (management level)
Date of Disclosure	3 July 2024
Nature of Disclosed Interest	Concurrent provision, by the disclosing individual, of audit, validation, verification, and training services to other accredited Conformity Assessment Bodies (CABs) under the ISO 17029 / ISO 14065 frameworks.
Matter Under Consideration	Whether the individual's external engagements with other CABs could compromise impartiality in relation to projects registered, or seeking registration, under the BioCarbon Standard.
Compliance Officer's Assessment	No conflict of interest was identified. The Compliance Officer confirmed that the external engagements disclosed did not involve any project registered with BioCarbon at the time of disclosure.
Mitigation Measures / Conditions Imposed	The individual was required to disclose, and to abstain from, any future engagement involving a project that is or becomes registered with BioCarbon. Acknowledged by the individual on 8 July 2024.
Senior Management Acknowledgment Date	8 July 2024
Status	Closed — no conflict identified; ongoing disclosure condition remains in effect.

Disclosure Reference: COI-2025-01

Reporting Period	2025
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Role / Category of Disclosing Individual	Member of the Board of Directors
Date of Disclosure	6 February 2025
Nature of Disclosed Interest	Provision, by the disclosing individual, of external technical consulting services to a project proponent considering registration under the BioCarbon Standard.
Matter Under Consideration	Whether the individual's Board-level role, combined with an external consulting engagement for a prospective project proponent, could compromise impartiality in BioCarbon's project registration or standard-setting decisions.
Compliance Officer's Assessment	No conflict of interest was identified. The Compliance Officer confirmed that the individual does not participate in decisions regarding project registration or in the development of BioCarbon methodologies and standards.
Mitigation Measures / Conditions Imposed	The individual was instructed to refrain from any procedure, inquiry, or communication with BioCarbon officers or representatives in connection with the referenced project, and to disclose any future circumstance requiring participation in decisions on projects for which consulting services were previously provided.
Senior Management Acknowledgment Date	12 February 2025
Status	Closed — no conflict identified; ongoing disclosure condition remains in effect.

4. Note on Publication and Future Reporting

This is the first publication of the anonymized Conflict-of-Interest Report contemplated by Section 5.1.4.1 of the Corporate Governance, Ethics and Compliance Document. It is published as a standalone Addendum rather than as a section within the previously issued Annual Report(s), which did not include this content at the time of their original publication.

Going forward, BioCarbon will incorporate an equivalent anonymized Conflict-of-Interest summary as a standing section of each future Annual Report, and has updated the relevant procedural cross-references accordingly so that practice and documentation remain aligned.

Issued by BioCarbon Cert S.A.S.

Date: 17 June 2026