



BIOCARBON STANDARD

CCP Tagging Procedure and Assignment of CCP Attributes

BIOCARBON CERT[®]

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1 Purpose, scope and normative basis

1.1 Purpose and BioCarbon policy

This procedure establishes how BioCarbon Cert identifies verified carbon credits (VCCs) that meet ICVCM requirements, authorizes their tagging as CCP-Approved, and controls the assignment, maintenance and correction of CCP Attributes in Global Carbon Trace.

BioCarbon shall permit the tagging of eligible credits at issuance and of previously issued credits, including credits already retired, even where retirement predates the CCP-Approved Category Decision. All cases shall satisfy the eligibility conditions in this procedure. Retrospective tagging updates the information on the credit's CCP status; it does not generate another unit or allow the credit to be used again.

This procedure applies exclusively to carbon credits under the BioCarbon Standard programme, their public identification, and associated records and communications. The tag shall not automatically extend to all credits from a project or to other environmental outcomes. BioCarbon shall offer the three CCP Attributes provided for in the manual; their assignment shall be optional and subject to separate requirements.

1.2 Normative basis and precedence

The primary basis is the ICVCM Tagging Manual for CCP-Eligible Programs, version 1.1 of 18 March 2025, particularly Tables 1 and 2. ICVCM Decisions on the programme and Categories, the executed Terms and Conditions, and the CCP Logo Use Policy applicable to BioCarbon shall also apply. Sources are identified in Annex C.

In the event of any inconsistency between the manual and the current versions of the ICVCM Assessment Framework, Assessment Procedure or Definitions, the latter shall prevail. This procedure shall not extend an ICVCM Decision or reduce its conditions. BioCarbon shall record applicable updates, assess their effects and adjust the controls before continuing affected operations.

The responsibilities, records and checks defined here give operational effect to ICVCM requirements. Options available to the programme, including the tagging of retired credits, are BioCarbon policy choices. Annex B distinguishes the manual's provisions from supplementary provisions and implementation arrangements.

2 Operational terms

CCP and vintage

CCP stands for ICVCM's Core Carbon Principles. Vintage identifies the year or period to which the emission reductions or removals represented by a credit relate, under the applicable rules; it shall not be confused with the issuance or retirement date.

CCP-Eligible programme

A carbon-crediting programme recognized by ICVCM, subject to the conditions of its eligibility Decision. This recognition does not, by itself, make the programme's methodologies, projects or credits CCP-Approved.

CCP-Approved credit

A credit issued by a CCP-Eligible programme that satisfies the ICVCM Decision applicable to its Category, including the relevant methodology, version and conditions, and is identified as such in the registry.

CCP tag and CCP Attribute

The tag identifies CCP-Approved status. An Attribute identifies an additional feature provided for by ICVCM; it may only be assigned to CCP-Approved credits. Eligibility for one does not establish eligibility for another.

Batch. A set of units identified by their serial numbers and sharing consistent conditions for assessment and tagging. Use of a batch as an operational unit shall not allow a methodological assessment to be divided to circumvent eligibility conditions.

Retired credit

A unit whose retirement is already recorded in the registry and which has been removed from circulation for its stated use. Subsequent tagging shall not change that status. For this procedure, retirement shall be distinguished from cancellation or invalidation arising from erroneous issuance, reversal or another corrective measure.

CAB

A Conformity Assessment Body that performs independent validation or verification under BioCarbon rules; this corresponds to the VVB in ICVCM documents. Other terms shall retain the meanings assigned in the current ICVCM Definitions.

3 Responsibilities and separation of functions

BioCarbon Cert shall be responsible for tagging accuracy, analysis of ICVCM Decisions, documentary eligibility review, authorization of each tagging operation or correction, and information made public or provided to ICVCM. It shall designate a procedure owner and competent supporting personnel, with documented functions and permissions.

BioCarbon's review shall address documentary, procedural and programme-rule conformity. It shall not replace independent validation or verification or be presented as BioCarbon certification of the CAB's work. Tagging authorization shall be an identifiable decision within the case file, separate from ordinary VCC issuance.

The CAB shall be responsible for its independent assessments, findings and opinions, including verification of SDG impacts where the relevant Attribute is requested. BioCarbon shall use existing evidence that is sufficient and relevant; a new verification shall not be required automatically solely because credits have already been issued or retired. Where evidence requiring independent verification is missing, the affected CCP tag or Attribute assignment shall remain pending until that evidence is complete. Missing evidence relating solely to an optional Attribute shall not prevent CCP tagging where the credit independently meets all CCP-Approved eligibility requirements.

Global Carbon Trace shall execute only tagging instructions authorized by BioCarbon. It shall preserve the integrity of serial numbers, transactions and statuses, implement technical controls, and facilitate reconciliation and access to records. It shall not independently determine eligibility or extend the authorized scope.

Project holders and account holders, as applicable, shall provide accurate information and report changes affecting a tag or its Attributes. A request from a party may initiate a review, but BioCarbon shall systematically identify qualifying credits and take all reasonable measures to complete their CCP tagging, whether or not a holder has submitted a request.

ICVCM shall carry out the assurance and oversight provided for in its documents. This oversight shall not transfer BioCarbon's responsibility for tagging accuracy to ICVCM or constitute a guarantee of any individual credit.

4 Eligibility criteria

4.1 Programme, Category and methodology

Before authorizing a tag, BioCarbon shall confirm that the programme retains its CCP-Eligible status and that no suspension, termination or other Decision prevents the operation. Under the operative part of GB/P-BCS/2026-11, BCR Standard v4.1 or later shall be applied. Ordinary conformity with an earlier version of the Standard shall not, by itself, demonstrate that this condition is met.

There shall be an effective ICVCM Decision approving the relevant Category and covering the methodology used, its version and all applicable conditions. An assessment in progress or a methodology approved solely by BioCarbon shall not enable tagging. Approval of a new or earlier version shall not be inferred from approval of another version unless the Decision expressly permits it.

The eligibility record shall identify the Decision, its date and scope; the version of the Standard and of each methodology applied; the mitigation activity; the monitoring period and vintages covered; additional conditions; and the evidence supporting each conclusion. Temporal and other limits shall be those established in the applicable Decisions and rules, without introducing a general cut-off date for all historical credits.

4.2 Specific conditions and use of multiple methodologies

BioCarbon shall check the conditions of the Decision against the project design and the relevant project and credit documentation. Where a condition does not relate to a fixed design feature, or its application is uncertain, BioCarbon shall seek ICVCM guidance and keep the affected tagging pending until a sufficient, documented basis is available.

Where credits have been issued using two or more methodologies, all shall be covered by the relevant approvals, including their versions and conditions. Partial tagging of credits derived from a combination of methodologies that includes unapproved components shall not be permitted. Technical separation of serial numbers or quantities shall not remedy this lack of eligibility.

Issued batches whose eligibility can be demonstrated independently may be managed separately. Such separation shall preserve the link to the original quantification and verifications and shall not be used to attribute a tag to a theoretical fraction of a credit or combined outcome.

4.3 Historical credits, restrictions and insufficient evidence

Previously issued or retired credits shall pass the same checks as newly issued credits. If the historical case file does not demonstrate application of the required Standard version, methodology or conditions, BioCarbon shall not presume equivalence. It shall document the gap and, where appropriate, consult ICVCM on an admissible approach before assigning the tag.

This procedure does not, by itself, authorize methodology changes, recalculations, reissuance or conversion of historical units. Any such action shall have an express basis in applicable BioCarbon procedures and be compatible with the relevant ICVCM Decision and instructions.

Credits cancelled or invalidated because of errors, reversal or another corrective measure shall not be tagged as available or usable credits. BioCarbon shall exclude those units from new CCP assignments and retain the history of any previous tag and its correction. Valid units held in reserves may only be tagged if they meet the same criteria; their restrictions and environmental purpose shall remain fully in place.

5 Identification, assessment and authorization

5.1 Activation following an ICVCM Decision

The procedure owner shall enter each ICVCM Decision in a controlled record of Decisions and translate its scope into search and assessment criteria. The owner shall identify potentially covered projects and batches, including available, transferred, retired and reserve credits, and distinguish ineligible cases from those awaiting evidence.

The Decision date, population examined, selection rules, exclusions and reasons for exclusion shall be retained. The search shall be repeated when new issuances, information changes, new Decisions or instructions could alter the eligible population.

5.2 Case file and tagging decision

The case file shall link, without unnecessary duplication, project and monitoring documentation, CAB reports and opinions, issuance records, and additional evidence for each condition or Attribute. Annex A defines the minimum data. Confidentiality shall be managed under BioCarbon rules and shall not prevent ICVCM access under the relevant arrangements.

The technical officer shall document a conclusion for each batch: eligibility confirmed, ineligible or pending information. Deficiencies and queries shall be

resolved before the affected operation is authorized. Provisional CCP tags shall not be used for pending cases.

As a BioCarbon operational control, an authorized person other than the preparer of the assessment shall review the scope, evidence and serial numbers before authorizing the instruction to Global Carbon Trace. The authorization shall identify the tag and each Attribute granted, the batches covered, restrictions, date and responsible person.

For a new issuance, the eligibility assessment may be completed before serial numbers are generated. The authorization shall identify the approved issuance record and the eligible scope. The execution instruction shall be linked and reconciled to the serial numbers actually generated before tagging takes effect. The CCP eligibility decision shall remain separately identifiable within the issuance workflow.

5.3 Execution, reconciliation and closure

Immediately before execution, the applicable authorization, ICVCM Decisions, restrictions and Attribute activation status shall be checked. Where a relevant condition has changed since authorization, execution shall remain pending until BioCarbon confirms or revises the instruction.

For new issuances, the tag shall only be applied to units that have actually been issued and whose serial numbers are established. For existing credits, Global Carbon Trace shall add the authorized information to the identified units, preserving the original issuance and transaction data. An expected future issuance shall not be displayed as credits already tagged.

BioCarbon and Global Carbon Trace shall reconcile the authorized serial numbers and quantities against those actually updated, check their public display and statuses, and record discrepancies. Closure shall require evidence of execution and review, rather than confirmation only that an instruction has been sent.

BioCarbon shall distinguish identification of eligible credits, authorization and actual application. Once tagging of previously issued credits under a Category Decision has been completed, BioCarbon shall notify ICVCM of completion and scope. The notification shall include the Attributes applied and distinguish any pending cases; future issuances shall follow the ordinary updating process.

6 Tagging of previously retired credits

6.1 Conditions and effects

BioCarbon shall permit the CCP tag to be added to credits retired before or after the CCP-Approved Category Decision, provided that eligibility is confirmed under Section 4. The review shall identify the exact serial numbers and original retirement record. A change in account holder or an inactive account shall not justify altering the history of the units.

The credit shall remain retired. The original retirement date, purpose, beneficiary and quantity shall not be changed; no balance shall be restored to an account and no further credit, transfer or retirement shall be created. It shall not be stated that the tag existed at retirement if it was assigned subsequently.

If a technical or access constraint prevents a traceable application, the case shall remain pending execution and shall be addressed with Global Carbon Trace. A commercial statement unsupported by the relevant serial numbers shall not substitute for the tag in the registry.

6.2 Records, statements and communication

Global Carbon Trace shall record tagging as an additional event, with the actual assignment date, reason, BioCarbon authorization and a link to the serial numbers and original retirement. The public view shall distinguish the retirement date from the tag assignment date.

Where a retirement statement exists, a supplementary tagging statement linked to the original may be issued. It shall identify the retirement, affected serial numbers and quantity, subsequent tagging date and applicable Attributes, and state that the units remain retired. The original statement shall be retained and shall not be replaced with a version that rewrites the historical event.

BioCarbon shall communicate the update to the holder of the account that retired the credits or its authorized representative, using the available information, and record the notification outcome. The credit's CCP status shall not, by itself, determine the validity of an offsetting claim, authorization for a regulated use or compliance with another system's rules.

6.3 Attributes assigned after retirement

Attributes may also be assigned to retired CCP-Approved credits, provided that all their requirements are met. The dates of the evidenced events, assessment and Attribute assignment shall be recorded separately.

A host-country authorization shall not be presumed to cover an earlier retirement; its temporal and substantive scope shall be checked. An adaptation contribution made subsequently or subsequent verification of SDG impacts shall be reflected with its actual dates, without presenting those events as having occurred at the time of retirement.

7 CCP Attributes

7.1 Common rules and activation

BioCarbon adopts the option to use all three Attributes in the manual: host country authorization pursuant to Article 6; Share of Proceeds for Adaptation; and Quantified Positive SDG Impacts. A credit may have none, one, two or all three, provided that the requirements of each are met.

Before applying an Attribute, BioCarbon shall have implemented all its controls, tested Global Carbon Trace functionality, published the rules and informed ICVCM of its decision to use the Attribute. Implementation status shall distinguish an Attribute adopted in the procedure from an Attribute enabled for actual assignment.

Each Attribute shall have a unique identifier distinguishable from the other two, the CCP-Approved tag and the programme's own labels. BioCarbon shall authorize each Attribute separately, on sufficient evidence available before assignment. Absence of an Attribute shall not, by itself, remove a valid CCP tag.

7.2 Host country authorization pursuant to Article 6

This Attribute shall identify credits whose host-country authorization covers other international mitigation purposes (OIMP), within the scope described in the manual. Before granting it, BioCarbon shall hold an authorization associated with the credits and check the issuing authority, activity, identifiable quantities or serial numbers, vintages, authorized uses, and applicable temporal and substantive conditions.

The evidence and scope of the authorization shall be public and kept up to date. Information shall distinguish authorization, first international transfer, and evidence of the application of the corresponding adjustment. The

Attribute shall not, by itself, demonstrate that the adjustment has already been applied or that the credit is CORSIA-eligible.

BioCarbon shall publish regular reports on the status of credits associated with authorizations, disaggregated by host country, mitigation activity and vintage, and inform ICVCM whenever a report is published. It shall provide each host country with information on credits authorized by that country, including activities and vintages, in accordance with its reporting needs and the scope of the authorization.

The case file shall record the applicable definition of first international transfer, including the possibility that it corresponds to use or cancellation, and the information needed to facilitate the corresponding adjustment. It shall also identify when application of the adjustment is required, the basis for that date and the evidence obtained. If that date or the scope of an authorization cannot be established with sufficient certainty, BioCarbon shall resolve the matter with the relevant authorities and, where appropriate, ICVCM, without assigning an unsupported reference date.

BioCarbon shall regularly seek evidence of the appropriate application of corresponding adjustments. As the programme's operational schedule, it shall review follow-up at least quarterly and publish a status report at least annually, without prejudice to more demanding deadlines applicable to the country or authorization. Material developments shall be reflected in public information without waiting for the annual report.

If the evidence cannot be obtained within two years of the required application of the corresponding adjustment, BioCarbon shall withdraw this Attribute from the affected credits in the registry and inform the relevant account holders. The period shall not run from credit issuance, retirement or Attribute assignment. The monitoring system shall enable this action to be taken when the period expires, including for credits already retired.

An authorization that has been amended or revoked, or whose scope proves insufficient, shall be assessed and addressed under the applicable rules and Section 11. Withdrawal of this Attribute shall not automatically remove the CCP tag or other Attributes: BioCarbon shall assess separately whether their conditions also cease to be met.

7.3 Share of Proceeds for Adaptation

Before granting this Attribute, BioCarbon shall have satisfactory information demonstrating that the proponent has made a monetary contribution to the UNFCCC Adaptation Fund, confirmed by the proponent as equivalent to five

percent of the revenue associated with the issued credits; and/or that at least five percent of the issued credits have been forwarded to a dedicated registry account managed by or on behalf of the Adaptation Fund.

The case file shall identify the credits and issuance to which the contribution relates. For the monetary route, it shall include the revenue basis, five-percent calculation, proponent's confirmation and evidence of payment to the Fund. For the credit route, it shall include the quantity issued, threshold calculation, serial numbers transferred, receiving account and evidence that the account is managed by or on behalf of the Fund.

A promise to pay, an allocation to a permanence reserve or a contribution to another fund shall not establish eligibility for this Attribute. The credit route requires the transfer specified in the manual; unilateral retirement or cancellation of units shall not substitute for it. If both routes are used, they shall be documented separately, without assuming that two contributions below their respective requirements meet the threshold merely because they are combined.

BioCarbon shall publish and maintain up-to-date information on monetary contributions or credits forwarded to the Fund, linked to the issuances covered. The same evidence shall not be reused to justify independent contributions relating to other issuances.

7.4 Quantified Positive SDG Impacts

Before granting this Attribute, BioCarbon shall confirm that the activity's impacts have been monitored and quantified ex post using a method, tool or standard recognized by a CCP-Eligible programme; that the results demonstrate quantified positive impacts on one or more SDGs other than SDG 13; and that the quantification has been verified by a CAB/VVB.

The case file shall identify the method and version, programme recognising it, SDGs and indicators assessed, monitoring period, units of measurement, quantified results, and verification opinion and report. The relationship between the verified impacts and the credits to be tagged shall be explicit. Where relevant to the activity, the impacts shall align with the host country's sustainable development priorities.

Qualitative statements of contributions to the SDGs, compliance with safeguards, or emission reductions under SDG 13 alone shall not suffice. Use of a BioCarbon tool shall not result in automatic assignment either: the required ex post quantification, evidence of positive impact and verification shall be

satisfied. Reference to a method recognized by a programme shall not be presented as ICVCM approval of that SDG method.

7.5 Relationship with BioCarbon's own labels

BioCarbon shall publicly explain the relationship between its own labels and CCP Attributes, including any label relating to CORSIA or Article 6. A BioCarbon label may also represent a CCP Attribute only if it encompasses all the requirements of that Attribute and does not contradict or undermine the Attribute rules or the Assessment Procedure.

The presentation shall prevent a BioCarbon label applied to non-CCP-Approved credits from being confused with a CCP Attribute or CCP approval. If a BioCarbon label has a broader scope, the elements corresponding to the Attribute shall be clearly identified. ICVCM assurance shall cover only those CCP elements, not the entire own label.

8 Integrity and operation of Global Carbon Trace

8.1 Identification and traceability

The tag and Attributes shall be linked to unique, permanent and non-reusable serial numbers. Global Carbon Trace shall maintain separate fields for CCP status, each Attribute, unit status, assignment date, supporting Decision and subsequent events modifying or withdrawing the tag.

Tagging events shall be added through traceable records. Immutable issuance data and transaction history shall not be overwritten. Each event shall record the previous and subsequent status, serial numbers and quantities, date and time, executing user, BioCarbon authorization and reason for the change. Access controls shall prevent unauthorized assignments and allow attempts and failures to be identified.

Splitting a batch into smaller blocks shall preserve the tag and Attributes of the original units, except where an authorized correction applies to those units. Transfers and retirements shall maintain traceability. Consolidation or joint display of batches shall not extend the tag of eligible units to ineligible units.

8.2 Technical availability and external registries

Before the first application and material changes to functionality, BioCarbon and Global Carbon Trace shall test, with supporting evidence, authorized assignment, block splitting, transfer, retirement, tagging of retired credits,

correction, publication and quantity reconciliation. Only operations whose integrity has been demonstrated shall be enabled.

Detailed registry implementation requirements and acceptance criteria shall be maintained in a separate, confidential technical specification approved by BioCarbon. The specification shall implement, and shall not modify, this procedure. Access shall be restricted to authorized BioCarbon and Global Carbon Trace personnel, with access provided to ICVCM and authorized auditors under the applicable confidentiality arrangements.

Public views, exports and any automated interface shall match the authorized registry record. Where a function is not enabled, BioCarbon shall arrange its implementation before use and define a verifiable access channel for ICVCM. This procedure does not assert the existence of technical functions that still require development.

If other BioCarbon rules permit units to be transferred to an external registry, BioCarbon shall inform ICVCM in writing. The tag and Attributes shall accompany each unit and remain verifiable through an interface or another agreed mechanism. BioCarbon shall retain responsibility for tagging unless otherwise agreed between BioCarbon, ICVCM and the relevant external registry. This procedure does not independently authorize transfers between registries.

9 Public information and authoritative list

9.1 Publication and access

BioCarbon shall publish this procedure and make available the current version, change history and explanation of its retrospective tagging procedure. It shall provide ICVCM with the written summary of its process and related information as soon as feasible after recognition as a CCP-Eligible programme; it shall not wait until the first tag is applied to describe its approach.

Public registry information shall identify tagged credits, their Attributes and the evidence required to be disclosed under the BCR Standard. Links to the public project documentation shall be used, including the Public Replication Annex where applicable, without withholding the data needed to understand the basis for tagging.

Legitimate confidentiality restrictions shall be documented under BioCarbon rules. They shall neither justify removing information that the programme is

required to make public nor prevent provision of non-public documents to ICVCM under confidentiality arrangements.

9.2 List of projects and credits

BioCarbon shall maintain an authoritative, continuously updated list of projects with tagged credits and projects whose credits it intends to tag under existing Category Decisions. The list shall clearly distinguish tags already applied from confirmed eligibility pending execution. Open assessments may be reported separately, without presenting them as approved projects or tagging commitments.

The list shall link to batches and contain, at a minimum: project identifier and name; country; ICVCM Category and Decision; methodology and version; BCR Standard version applied; periods and vintages; quantities and serial numbers or links identifying them; unit status; tagging status and dates; Attributes; relevant conditions or limitations; and update date. Aggregates shall distinguish retired credits from available credits and avoid counting units with multiple Attributes more than once.

Under ICVCM's supplementary instruction of 7 September 2026, the list shall be updated within ten working days of future Category Decisions and kept up to date thereafter. This deadline concerns the list; it neither authorizes tagging before the review is complete nor establishes a general deadline for completing all tagging.

If a Decision does not yet produce any confirmed eligible batches, BioCarbon shall expressly record that position and the scope of the review. If no applicable approved Categories exist, it shall state this without presenting credits as CCP-Approved. The access or delivery channel for ICVCM, its responsible person and the agreed frequency shall be documented; where real-time access is available, it shall reflect the same authoritative data.

10 Assurance and cooperation with ICVCM

BioCarbon shall check both the accuracy and completeness of the tagged population. Positive confirmation shall use samples of credits and Attributes to check that their evidence and conditions match the Decisions. Negative confirmation shall analyze the tagged population to detect credits that do not match approved Categories, versions or conditions. BioCarbon shall also review the potentially eligible population to identify omissions.

Sampling and analysis shall cover relevant risks, including retired credits, multiple methodologies, specific conditions, Attributes and registry

operations. The population, selection criteria, results, exceptions and corrective measures shall be documented. A satisfactory sample shall not justify disregarding known errors outside it.

Tagging controls shall be incorporated into BioCarbon's registry audit and integrity framework, including its independent audit at least annually and reviews triggered by incidents or relevant changes. This integration shall not replace reviews, audits, sampling or extensions of assurance that ICVCM decides to undertake.

BioCarbon shall provide authoritative and reliable information, competent personnel, and access to the necessary data and case files. Non-public documents shall be provided under the relevant confidentiality arrangements. Global Carbon Trace shall provide the necessary technical cooperation without displacing the programme's responsibility.

BioCarbon shall respond in good faith and within a reasonable time to ICVCM requests, meet the deadlines ICVCM communicates and record the commitments made. Assurance activities may lead to investigations or Interim Reviews under Section 5 of the Assessment Procedure. BioCarbon may respond to the relevant sections of draft assurance reports before ICVCM finalizes and publishes them.

The procedure owner shall provide the tagging, Attribute, complaint and correction records required for BioCarbon's annual assurance report to ICVCM, using the applicable reporting template and deadline. Potential or actual material failures affecting tagging shall be reported to ICVCM as soon as possible, subject to applicable legal restrictions, without waiting for completion of corrective action.

11 Errors, corrections and withdrawal of tags

11.1 Identification and containment

Any error detected by BioCarbon, Global Carbon Trace, ICVCM or an interested party shall be recorded with its detection date, source, description and initially affected population. BioCarbon shall assess the scope and prevent further assignments based on the same defective rule or evidence while the case is resolved.

The review shall determine whether the error affects the CCP tag, one or more Attributes, public information or the validity of the credit itself. A metadata error shall not automatically be treated as invalid issuance; where erroneous

issuance, reversal or another substantive issue may be involved, the relevant BioCarbon procedures shall also be activated.

11.2 Correction deadline and execution

Incorrect tagging shall be corrected within five working days of identification, or within a longer period expressly agreed with ICVCM because of complexity or other registry access difficulties. BioCarbon shall document the identification date and deadline. A request for an extension shall not, by itself, constitute an extension, and the programme shall not grant one unilaterally.

The correction shall cover all identified affected units, including derived blocks, transferred or retired units and, where applicable, external registries. Global Carbon Trace shall preserve the history and justification for the change. BioCarbon shall update the list and affected supplementary statements and communicate the outcome to the relevant account holders.

If a unit's CCP tag is withdrawn, its CCP Attributes shall also be withdrawn, as these cannot remain on non-CCP-Approved credits. Where the error is limited to an Attribute, the continued validity of the tag and other Attributes shall be assessed. Own labels may remain only if they continue to meet their rules and do not cause confusion with CCP.

BioCarbon shall notify ICVCM when the correction is complete, identifying its scope, closure date and sufficient supporting evidence. It shall analyse the cause, check for other affected batches and implement measures to prevent recurrence. ICVCM may extend its sample or undertake follow-up assurance. The specific two-year deadline for the Article 6 Attribute shall be managed under Section 7.2 and shall not be extended through this procedure.

12 Suspension, reinstatement and termination

During suspension of the programme's CCP-Eligible status, no new CCP tags or CCP Attributes shall be assigned. BioCarbon shall implement the restrictions in the relevant Decision, preserve records and meet its information, assurance and correction obligations.

A suspension shall not, by itself, be interpreted as an instruction to remove all previously applied tags. BioCarbon shall implement the scope and temporal effects of the ICVCM Decision. Once eligibility is reinstated, credits issued during suspension may be assessed for tagging if they meet the applicable conditions; they shall not be tagged automatically.

Following termination of eligibility, no further credits shall be tagged as CCP-Approved, no new CCP Attributes shall be assigned, and no new mitigation

activities shall be identified as CCP-Approved, unless the Governing Board decides otherwise and communicates this in the Termination Decision. Tags applied before termination shall not be affected by termination alone, unless the Governing Board decides otherwise.

Suspensions, amendments or restrictions affecting Categories, methodologies or versions shall be applied in accordance with the relevant ICVCM Decision. BioCarbon shall identify affected batches and seek clarification of any uncertainty about temporal scope; it shall not extend or reduce the measures ordered by inference.

13 Queries, complaints and appeals

BioCarbon shall maintain a public PCC channel for queries concerning CCP eligibility, tagging and Attributes. Submissions may also be sent to pcc@biocarbonstandard.com and shall identify the relevant project and, where applicable, the issuance, serial numbers, tag or Attribute concerned. Complaints and appeals shall be handled under the applicable programme procedures, with records, traceability, impartiality and separation of functions as applicable.

Matters requiring interpretation of an ICVCM Decision or rule shall be referred to ICVCM, with the query and response retained in the case file. An internal complaint decision shall not amend an ICVCM Decision. Filing a complaint or appeal shall not, by itself, suspend a correction deadline or authorise retention of an incorrect tag.

14 Fees, logos and communications

BioCarbon shall not charge third parties for identifying or tagging credits as CCP-Approved. Global Carbon Trace shall not impose a specific charge on the programme's behalf for that assignment, including retrospective application to retired credits. Ordinary services separate from tagging shall be distinguished and shall not be used to disguise a fee for the CCP tag.

Logo use shall comply with the CCP Logo Use Policy applicable to BioCarbon. Programme recognition shall be distinguished from identification of CCP-Approved credits. Where a logo appears on a project page, its scope shall make clear which credits meet the conditions; it shall not suggest that all project periods, methodologies or credits are approved.

Communications, statements and public materials shall be consistent with the registry, distinguish Attributes from the CCP tag and correctly show any assignment after retirement. Logo-use breaches shall be addressed under the

applicable policy, in addition to correcting registry information where appropriate.

15 Document control and entry into force

Version 2.0 of this procedure enters into force on September 9, 2026, and supersedes version 1.0, which entered into force on May 13, 2025.

Before tagging begins, responsibilities shall be assigned, applicable Decisions and evidence shall be available, Global Carbon Trace controls shall be enabled and tested, and the public list, query handling and ICVCM communication channels shall be operational. Each Attribute shall also require the prior controls in Section 7.1. Internal preparation shall not substitute for a pending Category approval.

Eligibility case files, authorizations, communications and corrections shall be retained under programme retention rules, ensuring their availability to ICVCM. Unit and transaction history shall remain intact. Audit reports and documents shall be retained under the Registry Audit and Integrity Assurance Framework, which establishes a ten-year period for those records.

BioCarbon shall review this procedure at least annually and sooner following changes to the ICVCM manual, framework or Decisions; relevant changes to BioCarbon rules or Global Carbon Trace; or assurance findings requiring controls to be adjusted. Each amendment shall identify its reason, scope, approval and application date, together with any necessary transitional measures. Updates to tagging processes, display formats or eligibility criteria shall be communicated to registry participants.

Changes to this procedure or its implementation shall be assessed for materiality and notified to ICVCM, where applicable, under Section 5.5 of the Assessment Procedure and the relevant reporting arrangements.

Annex A. Minimum data and decision records

The following data may be integrated into existing case files and systems. Duplicate forms are not required. Non-applicable fields shall be identified and justified; a pending field shall not constitute a favorable conclusion.

Information group	Minimum case-file data
Case identification	Review ID; project and country; responsible person; opening date; review trigger; links to the case file and registry.
Eligibility basis	Programme and Category Decisions; methodology or methodologies and versions; BCR Standard applied; conditions; evidence and conclusion for each condition.
Units and periods	Issuance; monitoring period; vintage; first and last serial numbers or complete serial-number file; quantity; batch and relationship to derived blocks.
Unit status	Available, transferred, retired or held in reserve; restrictions; exclusions due to cancellation or invalidation; date of the status check.
Independent evidence	Project and monitoring documents; CAB; reports and opinions; relevant findings and their closure; additional verifications, if applicable.
Previous retirements	Retirement ID and date; serial numbers and quantity; retiring account; original beneficiary and purpose; link to the statement and subsequent tagging event.
Tag and Attributes	CCP tag and individual Attribute identifiers; separate eligibility, authorization and assignment statuses; evidence, scope and restrictions; actual assignment dates and dates of the evidenced events; and any correction or withdrawal, with reason and date.
Article 6	Authorisation and OIMP scope; country, activity and vintage; first transfer; required adjustment date and basis; evidence; follow-up and two-year deadline; reports and communications.
Adaptation	Issuance covered; revenue and calculation, confirmation and payment to the Fund; or quantity issued, threshold, serial numbers and receiving Fund account; transfer evidence.
SDG impacts	Method and version; recognising programme; SDGs other than 13; indicators, units and ex post results; period; verification; relevant national priorities.
Assessment and authorisation	Outcome and reasons; pending cases or exclusions; ICVCM queries; assessor; separate reviewer/authoriser; date and authorised instruction.

Information group	Minimum case-file data
Execution and reconciliation	Date and time; executor; updated serial numbers and quantities; previous and subsequent status; public-display check; reconciliation; discrepancies and resolution.
Publication and communications	Public links; list update; closure notification to ICVCM; notices to holders; Attribute reports; evidence of delivery.
Changes and corrections	Detection date; scope; responsible person; deadline; agreed extension, if any; cause; changes made; closure check and ICVCM notification.

Annex B. Cross-reference to the ICVCM manual

This matrix locates the operational response to the provisions of manual v1.1 of 18 March 2025. “AP” means Assessment Procedure; the AP references below are those reproduced in Table 1 of the manual. Page references refer to the manual, including its first page.

Manual reference	Subject covered	Sections
Paras. 1–4 · p. 1	Purpose, definitions, precedence and updates.	1, 2, 15
Para. 5 · p. 2	Terms and Conditions and prohibition of fees for CCP tagging.	1.2, 14
Para. 6 · p. 2	Termination: limits on new tags, Attributes and activities.	12
Paras. 7–9 · p. 2	Scope of the manual; programme responsibility and no individual guarantee by ICVCM.	1, 3
Paras. 10–11 · pp. 2–3	Good faith, tag correction and logo policy.	10, 11, 14
Table 1 · AP 4.1 · pp. 4–5	Identification of all eligible credits; queries, complaints and appeals.	3, 5.1, 10, 13
Table 1 · AP 4.1 · p. 4	Public process and express policy on credits already retired.	1.1, 6, 9.1
Table 1 · AP 4.1 · p. 4	Completion notice for previously issued credits and Attributes.	5.3
Table 1 · AP 4.1 · pp. 4–5	Logos on units, blocks and project pages.	8.1, 14
Table 1 · AP 4.1(a) · p. 6	Prior programme Decision; suspension, reinstatement and termination.	4.1, 12
Table 1 · AP 4.1(a) · p. 6	Own labels are not automatically equivalent to CCP Attributes.	7.5
Table 1 · AP 4.1(b) · p. 7	Category, version, conditions and consultation on non-fixed elements.	4.1–4.2
Table 1 · AP 4.1(b) · p. 7	Multiple methodologies: all approved; no partial tagging.	4.2
Table 1 · AP 4.1(b) · p. 7	Attributes only for CCP-Approved credits.	2, 7.1, 11.2
Table 1 · AP 4.2 · p. 8	Working with the registry; carrying tags and Attributes into sub-blocks.	3, 5.3, 8.1
Table 1 · AP 4.2 · p. 8	External registry: written notice, responsibility and carriage of tags.	8.2

Manual reference	Subject covered	Sections
Table 1 · AP 4.2–4.4 · p. 9	Written process and information; prompt submission to ICVCM; accuracy and assurance.	3, 5, 9.1, 10
Table 1 · AP 4.5–4.6(b) · p. 10	Authoritative information; public and confidential access; personnel; review and audit.	9, 10
Table 1 · AP 4.6(c)–(d) · p. 11	Positive confirmation through sampling and negative confirmation through data analysis; Attributes included.	10
Table 1 · AP 4.7 · pp. 11–12	Correction within five working days or a longer agreed period; notice and follow-up.	11
Table 1 · AP 4.8–4.9 · p. 12	Investigations, Interim Review, requests and assurance reports.	10
Paras. 12–19 · pp. 13–14	Optional Attributes; none, one, two or three; distinction; prior controls.	1.1, 7.1, 7.5
Table 2 · Attribute 1(a)–(b) · p. 14	Unique identifier; prior OIMP authorisation associated with credits.	7.1–7.2
Table 2 · Attribute 1(c)–(d) · p. 15	Public authorisation; disaggregated reports; information to each host country.	7.2
Table 2 · Attribute 1(e) · pp. 15–16	Seeking evidence of adjustments; two years from required application; Attribute withdrawal and notification.	7.2, 11.2
Table 2 · Attribute 1 · pp. 14–16	First transfer; report-publication notices to ICVCM; distinction from own labels and CORSIA.	7.2, 7.5
Table 2 · Attribute 2(a)–(b) · pp. 17–18	Identifier; monetary contribution of 5% of revenue and/or transfer of at least 5% of credits to the Fund.	7.1, 7.3
Table 2 · Attribute 2(c) · p. 18	Public, up-to-date contribution information.	7.3
Table 2 · Attribute 3(a)–(b) · pp. 19–20	Identifier; ex post quantification; recognised method; SDG other than 13; verification and country priorities.	7.1, 7.4
Table 2 · Guidance on all three Attributes · pp. 14–20	Notifying and publishing their use; relationship with own labels; access for assurance.	7.1, 7.5, 10

Supplementary provisions and implementation choices

Source or decision	Application in this procedure	Sections
Decision GB/P-BCS/2026-11	Application of BCR Standard v4.1 or later as a condition of programme eligibility.	4.1, 4.3
ICVCM communication of 7 September 2026	Continuously updated list; update within ten working days of future Category Decisions.	9.2
ICVCM Assurance Manual, Section 3; Assessment Procedure, Sections 5.5 and 5.7	Annual assurance reporting and notification of material changes and material failures.	10, 15
BioCarbon option provided for in the manual	Including retired credits and offering all three Attributes, subject to eligibility and controls.	1.1, 6, 7.1
BioCarbon operational controls	Review separate from preparation; history without overwriting; supplementary statements; separate data and statuses.	5.2, 6.2, 8, Annex A
BioCarbon operational schedule	Article 6 follow-up at least quarterly; public reporting at least annually. The manual requires regularity but does not set these frequencies.	7.2
BioCarbon operational rules	Integrity and permanence of serial numbers and retirements; independent CAB function; registry audit and retention of its reports.	3, 6, 8, 10, 15

Annex C. References and source control

The manual is the primary source of tagging requirements. Programme documents are used to integrate those requirements with governance, verification and registry operation. Eligibility criteria from other programs' procedures are not incorporated.

[ICVCM Tagging Manual for CCP-Eligible Programs](#). Version 1.1, 18 March 2025. Primary source: paragraphs 1–19 and Tables 1 and 2.

[ICVCM Assessment Procedure](#). Section 6 of the CCP suite, January 2024, version 2; particularly its Section 4 on applying assessment Decisions. The current version shall be used under the precedence rule.

[ICVCM Assurance Manual. Version 1](#). Supplementary guidance on annual reporting, reporting of material changes and material failures, and ongoing oversight and assurance; particularly Section 3.

[ICVCM Assessment Framework](#). Section 4 of the CCP suite. Normative reference incorporated by the manual; its current version shall prevail under Section 1.2.

[ICVCM Definitions. Section 5 of the CCP suite](#). Reference for the definitions used in the manual, subject to ICVCM updates.

[BioCarbon Standard eligibility Decision, GB/P-BCS/2026-11](#). Governing Board Decision of 23 July 2026. The operative part, page 1, requires application of BCR Standard v4.1 or later.

ICVCM Terms and Conditions and CCP Logo Use Policy. Versions applicable to BioCarbon, under the programme's document control. This procedure does not replace their provisions.

ICVCM communication on Assurance of Category Labelling. 7 September 2026. Supplementary source for the project list and its update within ten working days of future Category Decisions. A copy is retained in the programme file; this deadline is not attributed to the March 2025 manual.

BioCarbon documents used for operational integration

BCR Standard, version 4.1. Registry and disclosure provisions, including Section 28.1.1 on the Public Replication Annex. The applicable controlled version shall be confirmed for each operation.

Standard Operating Procedures, version 2.03. Issuance, serial-number and retirement rules, particularly Sections 16.7 and 16.8.

Validation and Verification Manual, version 4.0. Sections 5.4.6 and 5.5: programme documentary review and independence of CAB functions and opinions.

Global Carbon Trace Handbook, version 7.1. August 2026. Integrity of issued information and retirement operation. This reference does not imply that all CCP functions described are already enabled.

Registry Audit and Integrity Assurance Framework, version 1.0. 9 December 2025. Independent registry audit, traceability, cooperation and ten-year retention of audit reports and documents.

Document history

Document Type. Procedure.

Version	Date	Description
Version 1.0	May 13, 2025	Initial issue, titled “Procedures for Identification of CCP Approved Units in the Registry”.
Version 2.0	September 9, 2026	Revised and expanded procedure covering eligibility assessment, tagging authorization, retrospective tagging of retired credits, CCP Attributes, registry controls, public disclosure, corrections and assurance. Clarifies the distinction between preservation of historical records and withdrawal of an incorrect tag.