



Normative Interpretation & Implementation Note (NIN)

Validation and Verification under the BIOCARBON STANDARD

BIOCARBON CERT[®]

Version 1.0 | January 13, 2026

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BIOCARBON CERT. 2026. Normative Interpretation & Implementation Note (NIN). Validation and Verification under the BIOCARBON STANDARD. Version 1.0. January 13, 2026. 25 p. www.biocarbonstandard.com.

This Normative Interpretation and Implementation Note constitutes a binding interpretative instrument within the BioCarbon Standard normative framework. It shall be applied in conjunction with the Validation and Verification Manual currently in force and shall prevail, for interpretative and implementation purposes only, in the event of ambiguity or silence, without modifying or replacing its provisions.

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1 Purpose, legal nature and binding effect

1.1 Purpose of this Note

The purpose of this Normative Interpretation and Implementation Note (the Note) is to clarify, interpret, and operationalize the application of the Validation and Verification Manual currently in force within the BioCarbon Standard normative framework, in order to ensure its consistent, rigorous, and fully aligned implementation with the requirements set out in the BCR Standard, including those relevant to assurance, materiality, permanence, independence, and enforcement.

This Note is issued to provide authoritative interpretative guidance and mandatory implementation instructions to Conformity Assessment Bodies (CABs), project holders, and BioCarbon, without modifying, replacing, or reopening the Validation and Verification Manual currently in force.

1.2 Legal nature within the BioCarbon Standard normative framework

This Note constitutes a binding normative interpretative instrument adopted within the BioCarbon Standard governance framework.

It forms an integral part of the set of Normative Program Documents applicable to validation and verification activities conducted under the BioCarbon Standard and shall be applied in conjunction with:

- (a) the BCR Standard,
- (b) the Validation and Verification Manual currently in force,
- (c) approved methodologies,
- (d) mandatory tools,
- (e) the Standard Operating Procedures (SOP), and
- (f) the CAB Oversight & Performance Evaluation Framework.

This Note does not introduce new substantive requirements beyond those already adopted under the BioCarbon Standard. Its function is to clarify interpretation, ensure consistent application, and close implementation gaps where existing documents may be silent, ambiguous, or require consolidated guidance.

This Note constitutes a binding normative and interpretative instrument within the BioCarbon Standard framework and does not constitute a contractual instrument.

1.3 Binding effect and mandatory application

The provisions of this Note shall be mandatory and binding for:

- (a) all Conformity Assessment Bodies (CABs) approved under the BioCarbon Standard,
- (b) all validation and verification activities conducted under the BioCarbon Standard, and
- (c) all project holders subject to validation and verification under the BioCarbon Standard.

CABs shall apply this Note as an authoritative interpretative reference when planning, conducting, reporting, and concluding validation and verification activities.

Failure by a CAB to apply this Note in validation or verification activities may constitute a non-conformity and may give rise to corrective actions, performance evaluation findings, or enforcement measures in accordance with applicable BioCarbon procedures.

1.4 Relationship with the Validation and Verification Manual currently in force

This Note complements and interprets the Validation and Verification Manual currently in force.

In the event of:

- (a) ambiguity,
- (b) interpretative uncertainty, or
- (c) absence of explicit procedural guidance

within the Validation and Verification Manual, this Note shall prevail as the authoritative interpretative instrument, provided that such interpretation remains consistent with the BCR Standard and does not alter the substantive content of the Manual.

- (a) Nothing in this Note shall be construed as:
- (b) amending or replacing the Validation and Verification Manual,
- (c) retroactively modifying completed validation or verification activities, or

limiting the professional judgment and responsibility of CABs within the boundaries established by applicable standards and program requirements.

2 Scope of application

2.1 Material scope

This Note applies to all validation and verification activities conducted under the BioCarbon Standard, including, without limitation:

- (a) initial validation of GHG projects and grouped projects;
- (b) first and subsequent verifications of GHG mitigation results;
- (c) baseline reassessments and renewals of quantification periods;
- (d) verification of permanence, leakage, reserve contributions, and loss events;
- (e) assessment of safeguards, stakeholder engagement, FPIC, and SDG-related claims; and
- (f) validation or verification activities associated with project transitions, updates, or changes after registration, where applicable.

This Note applies across all sectors and project types eligible under the BioCarbon Standard, including AFOLU and non-AFOLU activities.

2.2 Personal scope

This Note shall apply to the following actors:

- (a) Conformity Assessment Bodies (CABs) approved under the BioCarbon Standard, including their validation and verification teams, technical experts, reviewers, and authorized signatories;
- (b) Project holders, to the extent that their obligations are subject to validation or verification; and
- (c) BioCarbon, exclusively in its role as program administrator, overseer, and enforcer of the BioCarbon Standard normative framework.

Nothing in this Note shall be interpreted as creating new contractual relationships or modifying existing contractual arrangements between project holders and CABs.

2.3 Temporal application and immediate effect

This Note enters into force on the date of its publication and shall apply with immediate effect to:

- (a) all validation and verification activities initiated on or after its entry into force; and

- (b) all ongoing validation and verification activities for which a final validation or verification statement has not yet been issued at the time of entry into force.

For ongoing activities, CABs shall apply this Note to the extent reasonably practicable, without requiring re-performance of completed audit steps, provided that the final conclusions and statements reflect the interpretative clarifications set out herein.

2.4 Non-retroactivity

This Note shall not apply retroactively to:

- (a) validation or verification activities for which a final validation or verification statement was issued prior to its entry into force; or
- (b) issuance decisions already taken based on such completed validation or verification activities.

Nothing in this Note shall be construed as reopening, invalidating, or revising completed validation or verification outcomes, except where explicitly required under existing BioCarbon procedures governing fraud, material error, or enforcement.

3 Normative hierarchy and interpretation rules

3.1 Position of this Note within the normative hierarchy

This Normative Interpretation and Implementation Note occupies a subordinate yet binding position within the BioCarbon Standard normative framework.

For the purposes of validation and verification activities, the normative hierarchy shall be understood as follows:

- (a) the BCR Standard;
- (b) approved methodologies and mandatory tools adopted under the BCR Standard;
- (c) the Validation and Verification Manual currently in force;
- (d) this Normative Interpretation and Implementation Note;
- (e) the Standard Operating Procedures (SOP), to the extent applicable to validation and verification; and
- (f) other program-level guidance documents, where relevant.

This Note does not alter the hierarchy of normative documents but clarifies the interpretation and implementation of the Validation and Verification Manual within that hierarchy.

3.2 Relationship with the BCR Standard

The BCR Standard constitutes the primary and prevailing normative instrument governing all validation and verification activities under the BioCarbon Standard.

All provisions of this Note shall be interpreted and applied in a manner fully consistent with the BCR Standard, including its requirements related to:

- (a) assurance level and materiality;
- (b) permanence, reserves, and reversal management;
- (c) safeguards, stakeholder engagement, and FPIC;
- (d) avoidance of double counting; and
- (e) enforcement and oversight.

Where interpretation is required, CABs shall interpret the Validation and Verification Manual and this Note in light of the objectives, principles, and mandatory requirements of the BCR Standard, even where such requirements are not exhaustively restated in the Manual.

3.3 Relationship with methodologies, tools and SOPs

Approved methodologies, mandatory tools, and the Standard Operating Procedures (SOP) form an integral part of the BioCarbon Standard normative framework and shall be applied as binding requirements.

CABs shall ensure that:

- (a) validation and verification activities are conducted in accordance with the applicable version of the approved methodology;
- (b) all mandatory tools referenced by the BCR Standard or applicable methodology are fully applied; and
- (c) procedural steps related to registration, issuance, renewals, reversals, and enforcement are carried out in accordance with the SOP.

This Note does not replace or duplicate methodologies, tools, or SOPs, but clarifies their coordinated application in the context of validation and verification activities.

3.4 Rules of interpretation in case of ambiguity or silence

In the event of ambiguity, inconsistency, or silence among applicable normative documents, the following rules of interpretation shall apply:

- (a) the interpretation that best preserves environmental integrity, conservativeness, and program credibility shall prevail;
- (b) requirements set out in the BCR Standard shall prevail over subordinate documents;
- (c) where the Validation and Verification Manual is silent or ambiguous, this Note shall serve as the authoritative interpretative reference;
- (d) where uncertainty remains, CABs shall adopt a conservative interpretation, document the rationale applied, and reflect such interpretation in the validation or verification report; and
- (e) BioCarbon retains interpretative authority to issue further binding guidance where necessary to ensure consistent application of the BioCarbon Standard.

Nothing in these interpretation rules shall be construed as limiting the professional judgment of CABs, provided that such judgment is exercised within the boundaries of applicable normative requirements and is fully documented.

4 Clarification of roles and allocation of responsibility

4.1 Role and responsibilities of the Conformity Assessment Body (CAB)

The Conformity Assessment Body (CAB) shall bear full and exclusive responsibility for the planning, execution, professional judgment, conclusions, and outputs of validation and verification activities conducted under the BioCarbon Standard.

In particular, the CAB shall be solely responsible for:

- (a) determining the scope, depth, and methods of validation and verification activities, in accordance with applicable standards and program requirements;
- (b) applying the required level of assurance and materiality thresholds;
- (c) identifying, assessing, and documenting risks, discrepancies, non-conformities, and findings;
- (d) exercising independent professional judgment based on sufficient and appropriate evidence;
- (e) issuing validation and verification reports and statements that accurately reflect the findings and conclusions reached; and

- (f) ensuring that validation and verification activities are conducted in compliance with the BCR Standard, the Validation and Verification Manual, this Note, applicable methodologies, and mandatory tools.

The CAB shall not rely on BioCarbon, project holders, or any third party to substitute, validate, or endorse its professional judgment.

4.2 Role and responsibilities of the project holder

The project holder shall remain fully responsible for:

- (a) the accuracy, completeness, and truthfulness of all information, data, declarations, and documentation submitted for validation or verification;
- (b) the design, implementation, and operation of the GHG project in accordance with the BCR Standard and applicable methodologies;
- (c) the demonstration of additionality, baseline validity, permanence, leakage management, and safeguards;
- (d) compliance with applicable laws, regulations, and contractual obligations; and
- (e) the implementation of corrective actions required as a result of validation or verification findings.

The engagement of a CAB and the issuance of validation or verification statements shall not relieve the project holder of any legal, technical, or operational responsibility related to the project.

4.3 Role of BioCarbon

BioCarbon acts exclusively as the administrator, custodian, and overseer of the BioCarbon Standard normative framework.

In this capacity, BioCarbon shall:

- (a) establish, publish, and maintain the applicable standards, manuals, methodologies, tools, and procedures;
- (b) approve, supervise, and evaluate the performance of CABs in accordance with applicable governance instruments;
- (c) review submitted validation and verification documentation for procedural completeness and consistency with program requirements; and
- (d) take decisions related to registration, issuance, suspension, or enforcement in accordance with the BCR Standard and SOP.

BioCarbon does not perform validation or verification activities, does not substitute the role of the CAB, and does not exercise professional judgment on behalf of CABs.

4.4 Exclusion of delegation, substitution or shared responsibility

Nothing in this Note, the Validation and Verification Manual, or any other BioCarbon program document shall be interpreted as:

- (a) delegating validation or verification responsibilities from the CAB to BioCarbon;
- (b) creating joint, shared, or vicarious liability between BioCarbon and a CAB;
- (c) transferring responsibility for validation or verification conclusions from the CAB to BioCarbon; or
- (d) establishing any form of certification, endorsement, or guarantee by BioCarbon of the professional work performed by a CAB.

Validation and verification statements issued by a CAB represent the independent professional opinion of the CAB alone and shall not be construed as statements, guarantees, or assurances issued by BioCarbon.

5 Assurance level, materiality and risk-based approach

5.1 Required level of assurance

All validation and verification activities conducted under the BioCarbon Standard shall be performed at a reasonable level of assurance, in accordance with:

- (a) ISO 14064-3,
- (b) the BCR Standard, and
- (c) the Validation and Verification Manual currently in force, as interpreted by this Note.

A reasonable level of assurance shall require the CAB to design and perform procedures that reduce validation and verification risk to an acceptably low level, sufficient to support a high degree of confidence in the conclusions expressed in validation and verification statements.

Limited assurance shall not be applied under the BioCarbon Standard unless explicitly permitted by the BCR Standard for specific cases or transitional arrangements.

A qualified conclusion shall explicitly describe the scope and implications of the qualification and shall not allow issuance of VCCs unless expressly permitted under the BCR Standard.

5.2 Application of materiality thresholds

For the purposes of verification, a material discrepancy shall be understood as any individual or aggregate error, omission, or misstatement that exceeds $\pm 5\%$ of the total reported GHG emission reductions or removals for the relevant monitoring period, unless a stricter threshold is required by the applicable methodology.

CABs shall:

- (a) apply the materiality threshold consistently throughout the validation or verification process;
- (b) assess materiality both at the level of individual parameters and at the level of aggregated results; and
- (c) clearly document the application of materiality in the validation or verification report.

Any discrepancy exceeding the applicable materiality threshold shall be treated as a material non-conformity and shall be corrected prior to the issuance of a positive validation or verification statement.

5.3 Aggregation of discrepancies

When evaluating materiality, CABs shall consider the cumulative effect of multiple discrepancies, including those that are individually immaterial but collectively exceed the applicable materiality threshold.

CABs shall not offset errors or omissions of opposite sign in order to mask or neutralize material discrepancies, unless such offsetting is explicitly justified, conservative, and fully documented.

The rationale for aggregation, treatment, and resolution of discrepancies shall be transparently documented in the validation or verification report.

5.4 Conservative treatment of uncertainty

CABs shall verify that project holders have assessed and managed uncertainty in accordance with:

- (a) the applicable approved methodology, and

- (b) the BioCarbon Uncertainty Assessment Tool, where mandatory.

Where uncertainty exists, CABs shall ensure that:

- (a) conservative assumptions and parameter values are applied;
- (b) uncertainty deductions or adjustments required by applicable tools are correctly calculated and applied; and
- (c) uncertainty does not result in the overestimation of GHG emission reductions or removals.

Where uncertainty management is found to be incomplete, inconsistent, or non-conservative, the CAB shall issue a corrective action request and shall not issue a positive conclusion until compliance is demonstrated.

5.5 Risk-based approach and implications for conclusions

CABs shall apply a risk-based approach to the planning and execution of validation and verification activities.

The risk-based approach shall consider, at a minimum:

- (a) project scale, complexity, and sector;
- (b) baseline uncertainty and additionality risk;
- (c) data quality, monitoring systems, and data management controls;
- (d) permanence, leakage, and reversal risk;
- (e) legal, regulatory, and safeguard-related risks; and
- (f) the project holder's track record and governance arrangements.

The level of audit effort, sampling intensity, and evidence collection shall be proportionate to the identified risks and shall support the required level of assurance.

Where elevated risks are identified, CABs shall increase audit depth and shall document the risk assessment and corresponding audit responses in the validation or verification report.

Failure to adequately address identified risks shall preclude the issuance of a positive validation or verification statement.

6 Permanence, reversals and reserve-related verification

6.1 Verification of permanence risk assessments

For all project types subject to non-permanence risk, the Conformity Assessment Body (CAB) shall verify that the project holder has conducted a permanence and reversal risk assessment in full compliance with:

- (a) the BCR Standard, and
- (b) the applicable BioCarbon Permanence and Risk Management Tool.

The CAB shall confirm that:

- (a) all relevant sources of reversal risk have been identified, including environmental, technical, social, legal, and governance-related risks;
- (b) the risk assessment methodology has been correctly applied and transparently documented;
- (c) risk ratings are justified, conservative, and supported by evidence; and
- (d) proposed mitigation measures are appropriate, credible, and commensurate with the identified risk level.

Deficiencies in the permanence risk assessment shall constitute a material non-conformity where they may affect the integrity of issued or proposed credits.

6.2 Verification of reserve contributions

The CAB shall verify that reserve contributions have been correctly calculated, allocated, and documented in accordance with the BCR Standard, including:

- (a) the applicable reserve mechanism(s);
- (b) the percentage(s) required based on project type and risk classification; and
- (c) the correct treatment of project-specific and general reserve accounts, where applicable.

The CAB shall ensure that:

- (a) reserve contributions are deducted from gross mitigation results prior to issuance eligibility;
- (b) reserve allocations are consistent with the verified risk profile of the project; and

- (c) reserve units are clearly identified and traceable in project documentation and registry records.

Incorrect or incomplete reserve contributions shall preclude the issuance of a positive validation or verification statement.

6.3 Treatment of reversals and loss events

Where a reversal or loss event has occurred, or where evidence indicates a material risk of reversal, the CAB shall:

- (a) verify that the project holder has identified, quantified, and reported the reversal in accordance with applicable procedures;
- (b) assess whether the reported magnitude of the reversal is conservative and supported by evidence;
- (c) verify that compensation mechanisms, including the use of reserve units, have been correctly applied; and
- (d) confirm that any required notifications and corrective measures have been implemented in a timely manner.

Failure to properly identify, quantify, or compensate for reversals shall constitute a major non-conformity and shall result in a negative or qualified verification conclusion until resolved.

6.4 Implications for issuance and continued eligibility

The CAB shall explicitly assess and document whether permanence-related requirements affect:

- (a) eligibility for initial registration;
- (b) eligibility for issuance of Verified Carbon Credits (VCCs) for the relevant monitoring period; and
- (c) continued eligibility of the project under the BioCarbon Standard.

Where permanence risks, reversals, or reserve deficiencies are unresolved, the CAB shall not issue a positive validation or verification statement and shall clearly document the basis for such conclusion.

Permanence-related findings and conclusions shall be transparently reflected in validation and verification reports and statements and shall be made available for program oversight and enforcement purposes.

7 Independence, impartiality and conflict-of-interest safeguards

7.1 Reinforcement of independence requirements

All validation and verification activities conducted under the BioCarbon Standard shall be performed independently and impartially.

The Conformity Assessment Body (CAB) shall maintain structural, organizational, financial, and operational independence from project holders, project developers, account holders, and any other parties with a direct or indirect interest in the outcome of validation or verification activities.

Independence shall be demonstrated not only at the organizational level, but also at the level of individual auditors, technical experts, reviewers, and decision-makers involved in the engagement.

7.2 Prohibited relationships and activities

CABs and their personnel shall not engage in any relationship or activity that may compromise, or be perceived to compromise, their independence or impartiality.

Prohibited relationships and activities include, without limitation:

- (a) provision of consultancy, advisory, design, implementation, financing, brokerage, or commercialization services to projects subject to validation or verification;
- (b) participation in the preparation of project documentation, monitoring reports, baseline studies, additionality demonstrations, or safeguard assessments for projects subject to validation or verification;
- (c) financial interests, direct or indirect, in projects, project holders, or entities benefiting from the issuance or use of credits;
- (d) contingent fees or success-based remuneration linked to validation or verification outcomes; and
- (e) any other relationship that may create an actual, potential, or perceived conflict of interest.

Where such relationships exist or are identified, the CAB shall decline or terminate the engagement.

7.3 Conflict-of-interest declarations and controls

CABs shall implement documented procedures to identify, assess, manage, and monitor conflicts of interest.

At a minimum, CABs shall ensure that:

- (a) all personnel involved in validation or verification engagements sign a conflict-of-interest declaration prior to the commencement of each engagement;
- (b) conflicts of interest are assessed at both the organizational and individual level;
- (c) identified conflicts are mitigated through effective measures, including personnel replacement, segregation of duties, or refusal of the engagement; and
- (d) records of conflict-of-interest assessments and mitigation measures are retained and made available to BioCarbon upon request.

Failure to adequately identify or manage conflicts of interest shall constitute a serious non-conformity and may result in enforcement action.

7.4 Post-engagement restrictions

To further safeguard independence and confidentiality, individuals who have participated in validation or verification activities under the BioCarbon Standard shall not, for a minimum period of two (2) years following the completion of their engagement:

- (a) act as project holders, project developers, consultants, or advisors for any project validated or verified by them; or
- (b) participate in the design, development, or commercialization of credits generated by such projects.

CABs shall implement internal controls to ensure compliance with post-engagement restrictions and shall document such controls.

8 Findings, non-conformities and enforcement interface

8.1 Classification of findings

Conformity Assessment Bodies (CABs) shall classify all findings arising from validation and verification activities in a consistent, transparent, and traceable manner.

Findings shall be classified exclusively as:

- (a) Clarification Requests (CL), where information is insufficient, unclear, or ambiguous but does not in itself constitute a deviation from applicable requirements;
- (b) Corrective Action Requests (CAR), where a requirement of the BCR Standard, the Validation and Verification Manual, this Note, an applicable methodology, or a mandatory tool has not been met; and
- (c) Forward Action Requests (FAR), where an issue does not materially affect the current validation or verification outcome but requires attention or monitoring in future verification cycles.

CABs shall ensure that the classification of findings reflects their nature, severity, and potential impact on environmental integrity and credit eligibility.

8.2 Mandatory treatment of material non-conformities

Any finding that:

- (a) affects the accuracy, completeness, or conservativeness of reported GHG emission reductions or removals;
- (b) exceeds the applicable materiality threshold;
- (c) relates to additionality, baseline validity, permanence, reversals, reserve contributions, safeguards, or independence; or
- (d) undermines the required level of assurance

shall be treated as a material non-conformity and shall be issued as a CAR.

CABs shall not issue a positive validation or verification statement until all material non-conformities have been satisfactorily resolved and verified.

Unresolved material non-conformities shall result in a negative or qualified conclusion, clearly documented in the validation or verification report and statement.

8.3 Linkage with CAB performance evaluation and oversight

CABs shall acknowledge that findings raised and managed during validation and verification activities constitute a key input into:

- (a) BioCarbon's ongoing supervision of CABs; and
- (b) performance evaluation processes conducted under the CAB Oversight & Performance Evaluation Framework.

CABs shall ensure that:

- (a) findings are documented in a manner that allows traceability across engagements;
- (b) recurrent or systemic issues are clearly identified and escalated; and
- (c) corrective actions demonstrate not only resolution of individual issues but also prevention of recurrence.

Repeated failure to identify, classify, or adequately address material findings may be considered evidence of inadequate CAB performance and may give rise to enforcement measures.

8.4 Consequences of unresolved findings

Where findings remain unresolved within the timelines established by the CAB or applicable BioCarbon procedures:

- (a) validation or verification conclusions shall not be finalized;
- (b) eligibility for registration, issuance, or renewal shall be suspended or denied, as applicable; and
- (c) BioCarbon may initiate oversight, restriction, suspension, or revocation measures in accordance with applicable governance instruments.

Nothing in this section shall be construed as limiting BioCarbon's authority to take immediate action in cases involving fraud, misrepresentation, material error, or breaches of independence or integrity.

9 Implementation by CABs and operational effect

9.1 Mandatory application by approved CABs

All Conformity Assessment Bodies (CABs) approved under the BioCarbon Standard shall apply this Normative Interpretation and Implementation Note as a mandatory instrument in the planning, execution, reporting, and conclusion of all validation and verification activities.

Application of this Note shall not be discretionary. CABs shall integrate its provisions into their internal procedures, audit planning, team instructions, and quality control processes for all engagements conducted under the BioCarbon Standard.

Failure to apply this Note may constitute a non-conformity and may result in corrective actions, performance evaluation findings, or enforcement measures in accordance with applicable BioCarbon governance instruments.

9.2 Reference in validation and verification reports

CABs shall explicitly reference this Note in validation and verification reports and statements, as applicable.

At a minimum, CABs shall:

- (a) cite this Note as an applicable normative document in the list of governing standards and program documents; and
- (b) confirm that validation or verification activities were conducted in accordance with the Validation and Verification Manual currently in force as interpreted and complemented by this Note.

Such reference shall form part of the documentary evidence demonstrating compliance with the BioCarbon Standard normative framework.

9.3 Interaction with CAB contractual arrangements

Nothing in this Note shall be interpreted as modifying or substituting contractual arrangements between project holders and CABs.

CABs shall ensure that their contractual terms, engagement letters, and scopes of work are compatible with the mandatory application of this Note, including provisions related to:

- (a) independence and conflict-of-interest safeguards;
- (b) level of assurance and materiality;
- (c) permanence, reversals, and reserve verification; and
- (d) management of findings and corrective actions.

Where contractual provisions conflict with the application of this Note, CABs shall prioritize compliance with the BioCarbon Standard normative framework.

9.4 Supervision and monitoring by BioCarbon

BioCarbon shall monitor the implementation of this Note through:

- (a) review of validation and verification reports and statements;
- (b) observation of CAB conformity assessment activities, where applicable;
- (c) performance evaluation processes conducted under the CAB Oversight & Performance Evaluation Framework; and
- (d) follow-up on findings, corrective actions, and performance trends.

BioCarbon may request evidence from CABs demonstrating the effective integration of this Note into their validation and verification processes.

Failure to demonstrate effective implementation may result in enhanced oversight, corrective requirements, or enforcement measures, as applicable.

10 Entry into force and transitional provisions

10.1 Date of entry into force

This Normative Interpretation and Implementation Note enters into force on the date of its publication on the official BioCarbon Standard website.

From that date onward, this Note shall constitute a mandatory normative instrument applicable to all validation and verification activities conducted under the BioCarbon Standard, in accordance with its scope of application.

10.2 Applicability to ongoing and future activities

This Note shall apply to:

- (a) all validation and verification activities initiated on or after its entry into force; and
- (b) all validation and verification activities that are ongoing at the time of entry into force, provided that a final validation or verification statement has not yet been issued.

For ongoing activities, Conformity Assessment Bodies (CABs) shall apply this Note without requiring re-performance of completed audit steps, unless such re-performance is strictly necessary to ensure compliance with the requirements clarified herein.

CABs shall ensure that final conclusions, reports, and statements issued after the entry into force of this Note reflect its interpretative and implementation provisions.

10.3 Non-retroactivity and preservation of completed outcomes

This Note shall not apply retroactively to validation or verification activities for which a final validation or verification statement was issued prior to its entry into force.

Nothing in this Note shall be construed as:

- (a) reopening, invalidating, or revising completed validation or verification outcomes;

- (b) affecting issuance, registration, or other program decisions already taken on the basis of such completed activities; or
- (c) creating any obligation to reassess, revalidate, or reverify projects solely as a result of the adoption of this Note.

These provisions are without prejudice to BioCarbon's existing authority to act in cases of fraud, material misrepresentation, or enforcement actions explicitly provided for under the BioCarbon Standard normative framework.

10.4 Relationship with future consolidated versions of the Validation and Verification Manual

This Note is adopted as an interim interpretative and implementation instrument intended to ensure consistency and completeness of validation and verification practices pending the adoption of a future consolidated version of the Validation and Verification Manual.

Upon the adoption and publication of a revised Validation and Verification Manual that fully incorporates the provisions clarified herein:

- (a) this Note may be expressly repealed or superseded; and
- (b) its substantive content shall be deemed incorporated into the consolidated Manual.

The adoption, revision, or repeal of this Note shall not affect the validity of validation or verification activities conducted in compliance with this Note during its period of applicability.

History of Document

Type of document. Normative Program Document

Title: Normative Interpretation & Implementation Note (NIN). Validation and Verification under the BioCarbon Standard.

Version	Date	Nature of the revision
1.0	January 13, 2026	Initial version