Folia External COI Certification Form

1. Purpose

This Conflict of Interest (COI) Certification Form is designed for all certification bodies involved in audit activities under the Folia Certification Scheme, in accordance with Implementing Regulation (EU) 2025/2358 (in particular Article 13(5) thereof). The purpose of this form is to:

1. Certify that the certification body does not have a conflict of interest in relation to the operator or project to be audited.
2. Disclose any potential or existing conflicts of interest.
3. Provide a framework for mitigation if conflicts are identified.

This form must be completed and signed for each operator or project prior to the commencement of audit activities, and immediately upon emergence of any conflict during an ongoing audit.

Below are the definitions of the key parties:

Operator

The Operator is any natural or legal person or public entity carrying out a carbon farming activity eligible for certification under Regulation (EU) 2024/3012, including farmers, forestry managers, and groups of operators. Examples include:

- A farmer or a group of farmers implementing sustainable farming practices.
- A forestry organization managing reforestation projects.

Certification Body

The Certification Body is an independent third-party organisation accredited or recognised to carry out certification audits, re-certification audits, and monitoring audits under the Folia scheme, in accordance with Article 13 of Implementing Regulation (EU) 2025/2358.

2. Instructions

1. Complete all sections of this form for the specific project.
2. Review the certification statements in Section 4.1 and provide responses (Yes/No).
3. If any responses indicate a potential conflict, provide detailed explanations in Section 4.2.
4. Submit the completed form to the Head of Compliance at least 10 business days before audit activities begin, or immediately if a conflict emerges during an ongoing audit.
5. If conflicts are identified, submit a mitigation plan as outlined in Section 6.

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3. Project and Certification Body Information

Field	Details
Project Name and ID:	
Certification Body Name:	
Lead Auditor:	
Contact Email:	
Contact Phone:	

4. Conflict of Interest Certification

4.1 Certification Statements

Please review the statements below and indicate **Yes** or **No**. If you select **Yes**, provide additional comments in the designated column.

Certification Statement	Yes/No	Comments
1. The certification body or any of its members has direct or indirect financial, professional, or personal ties to the operator.		
2. The certification body or any of its auditors has provided consultancy or other professional services to the operator in the three years preceding this audit (Article 13(5)(b) of Implementing Regulation (EU) 2025/2358).		

3. The certification body has a business relationship with the operator or related stakeholders beyond the audit contract.		
4. The certification body or any of its members holds shares or financial interests in the operator or related organisations.		
5. The certification body is receiving or expects to receive gifts, financial incentives, or other benefits from the operator.		
6. The certification body has non-financial relationships (e.g., reputational or personal affiliations) with the operator or related stakeholders.		

4.2 Additional Details

If you answered **Yes** to any of the certification statements, provide detailed information below:

Nature of the Conflict:	
Parties Involved:	
Details of the Relationship:	
Financial or Other Interests:	
Date Conflict Identified:	

5. Head of Compliance Assessment

(To be completed by Folia's Head of Compliance)

Reviewed by Head of Compliance:	
Date of Review:	
Resolution/Mitigation Plan:	

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6. Mitigation Plan

Where a conflict of interest has been identified, the certification body must submit a mitigation plan addressing the following points:

1. **Personnel Insulation:** Confirm that conflicted individuals have been removed or insulated from the project.
2. **Organizational Adjustments:** Explain any changes to the certification team or organizational structure.
3. **Divestment:** Provide evidence of divestment of conflicted interests or relationships.
4. **Additional Mitigations:** Address any other risks or circumstances specific to the conflict.

Conflict Description	Mitigation Steps	Responsible Party

Certification: The undersigned certifies that the mitigation plan has been implemented as described and effectively addresses all identified conflicts of interest.

Signature (Certification Body Representative):	
Date:	

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7. Declaration and Signature

I, the undersigned, confirm that the information provided in this form is accurate and complete to the best of my knowledge. I acknowledge my responsibility to promptly notify Folia of any material changes that may affect this declaration.

Signature:	
Name and Title:	
Date:	

8. Submission and Record Keeping

1. Submit the completed form to the Head of Compliance at least 10 business days before audit activities begin, or immediately if a conflict emerges during an ongoing audit.
2. All forms will be maintained in Folia's COI Registry and reviewed on a project-by-project basis.