

## ICE Commodity Traceability Service (ICE CoT) Traceability Leaders Programme 2026

Effective from 1 January 2026

- For 2026, ICE Commodity Traceability Service (ICE CoT) has introduced the ICE CoT Traceability Leaders Programme.
- This programme is designed to support the development of the ICE CoT platform and seeks to incentivise Members to create, transfer and receive ICE CoT badges.
- The following incentives apply:

ICE CoT Membership Type	Payment Description	Payment (EUR) per metric tonne (MT)	Payment (USD) per MT
<b>Primary Member (including exporters, traders and processors) (Badge Creator)</b>	A payment made to the Badge Creator in respect of a Parcel following a successful first Transfer on ICE CoT of that Parcel (or part of the Parcel) to any ICE CoT Member.	€2.00 per MT (Cocoa)	\$2.00 per MT (Coffee)
<b>Secondary Member that is a chocolate or coffee brand or a retail own brand (Brands and Retailers)</b>	A payment made to a Brand or Retailer in respect of a Parcel (or part of a Parcel) following the successful Transfer on ICE CoT of that Parcel (or part of a Parcel) to the Brand or Retailer, if it is the first time a Transfer of that Parcel (or part of a Parcel) has been made to any Brand or Retailer.	€2.00 per MT (Cocoa)	\$2.00 per MT (Coffee)

\* See the ICE CoT Fee Schedule for details of fees on ICE CoT. The payment may be larger than the applicable fee payable by the Brand or Retailer if the relevant Transfer only incurs an Additional Transfer Fee.

### Programme Terms & Conditions:

- **Definitions:** Capitalised terms used but not defined in this document have the meanings given to them in the ICE CoT Usage Rules.
- **Term:** This programme is effective for Transfers that take place between 1 January 2026 to 31 December 2026.
- **Eligibility:** The programme is open to (i) all Primary Members of ICE CoT and (ii) Secondary Members of ICE CoT that are a chocolate or coffee brand or a retail chocolate or coffee own brand. Members of ICE CoT that wish to participate in the ICE CoT Traceability Leaders Programme must check that they qualify by emailing [IBA-ICoT@ice.com](mailto:IBA-ICoT@ice.com) and will not be eligible to participate unless they have received written confirmation from IBA that they qualify. If you are interested in becoming a Member of ICE CoT, please visit our [Membership](#) page.
- **Payment:**
  - Members of ICE CoT participating in the programme should email [IBA-ICoT@ice.com](mailto:IBA-ICoT@ice.com) for details of how to make claims for payments.
  - Payments will be conditional upon the relevant Member (i) providing IBA with the details of a bank account to which the payments may be made that is satisfactory to IBA with respect to any applicable AML, KYC, sanctions and other requirements under applicable law; (ii) providing IBA with an invoice for the

amount due to it, once IBA has calculated this figure and communicated it to the Member; and (iii) complying with the ICE CoT Service Agreement and Usage Rules.

- **Tax:** All Traceability Leaders Programme amounts payable are exclusive of any VAT chargeable thereon. If the amount payable is consideration for any supply of goods or services and the Member is required to account for that VAT, the Member must issue a VAT invoice to IBA.

This Programme does not amend the ICE CoT Service Agreement or Usage Rules and operates separately from the fees set out in the ICE CoT Fee Schedule. IBA reserves the right to amend, suspend or withdraw this Programme at any time.

## Information and Disclaimers

The ICE CoT platform is provided by IBA to support users with their due diligence obligations under the EUDR. The ICE CoT platform collects and reviews or tests input data and uses the specifications, disclosure statements, methodologies and protocols described in the public methodology document to do so.

Users of ICE CoT, including any operators or traders with obligations under the EUDR, remain solely responsible for: (i) the commodities and products that they supply or acquire and any data or information associated with such commodities and products, including any data or information submitted to ICE CoT by any users; (ii) the status of such commodities and products as being deforestation-free and lawfully produced; and (iii) their own compliance and the compliance of such commodities and products with applicable EUDR requirements, including in each case regarding their own due diligence and the production, transfer, storage, processing, supply, import, and export of commodities and products, and for all transactions, record-keeping and reporting. IBA has no responsibility whatsoever for such commodities and products and data, or for any such status or compliance.

The ICE CoT platform outputs are based upon: (i) inputs of data provided by ICE CoT users pursuant to upload specifications, disclosure statements and other data requirements, who are and remain responsible to IBA for the accuracy and completeness of the data they submit to ICE CoT; and (ii) other third-party reference data. ICE CoT applies reviews and tests to the input data submitted by ICE CoT users in accordance with its protocols and methodologies. While the input data collected and these reviews and methodologies have been designed to support users in identifying data that may be inaccurate, incomplete, or which indicates commodities and products have been produced within deforested areas or in breach of applicable local laws, the ICE CoT platform outputs are not and should not be regarded as a conclusive and definitive confirmation that the input data was accurate and complete or that the relevant commodities and products are, or are not, deforestation-free and lawfully produced. There can be no guarantee that the reviews and tests will not validate inaccurate or incomplete data, or commodities and products produced on land within deforested areas or that have not been produced lawfully, or that the reviews and tests will not reject accurate and complete data, or commodities and products from land outside deforested areas and that have been produced lawfully. None of IBA, its affiliates, any third party providers of reference data to ICE CoT, or any service providers to ICE CoT, are liable for any input data that may be submitted to ICE CoT by any user, including any which may be inaccurate, incomplete, false or submitted fraudulently.

Registration of a parcel of commodities or products on ICE CoT does not confer legal or beneficial title or ownership to any commodities or products. A transfer of a parcel on ICE CoT from one holder to another does not transfer legal or beneficial title or ownership.

Users of ICE CoT should ensure that they have taken professional advice and have appropriate contractual arrangements and legal protections in place with any counterparty regarding any commodities or products, including appropriate representations, warranties and covenants regarding compliance with applicable regulations, including, EUDR, and regarding the truthfulness, accuracy and completeness of any due diligence data, including any data uploaded on ICE CoT, in relation to such commodities or products.

Parcels of commodities or products registered on ICE CoT may be suspended or removed from the platform, including where new information indicates that the commodities or products are at risk of not complying with applicable ICE CoT or EUDR requirements. Users of ICE CoT may have their access suspended or terminated in certain circumstances, including for breaching the ICE CoT service agreement or usage rules.

None of ICE CoT, the data collected or the methodologies and protocols used by it can definitively establish or confirm that any commodity or product: (i) has been produced on land that is deforestation-free and has been lawfully produced; or (ii) is compliant with the EUDR, or that all due diligence required by the EUDR has been exercised.

ICE CoT is designed to support users in their own submission of due diligence statements to the EU information system through the ICE CoT platform. Each of ICE CoT, IBA, its affiliates, each third party provider of reference data to ICE CoT, and each service provider to ICE CoT, is not an authorised representative under the EUDR, does not submit due diligence statements on behalf of ICE CoT users, and is not responsible for submitting due diligence statements or for the compliance of relevant commodities or products referenced in a due diligence statement with the EUDR. ICE CoT users remain responsible for the submission of any due diligence statement in respect of any commodities and products required under EUDR. Where ICE CoT users use ICE CoT to submit a due diligence statement, they retain responsibility for the compliance of the relevant commodities or products referenced in the due diligence statement with the EUDR.

None of IBA, its affiliates, any third party providers of reference data to ICE CoT, or any service providers to ICE CoT, provides recommendations regarding commodities or products, or legal, financial, tax, or investment advice on any matter. None of the information available from ICE CoT should be taken as constituting a recommendation or legal, financial, tax, or investment advice.

ICE Benchmark Administration Limited is authorised and regulated by the UK's Financial Conduct Authority for the regulated activity of administering a benchmark and recognised by the European Securities and Markets Authority as a third-country administrator of a significant benchmark. ICE CoT is an unregulated product and in particular is neither an index nor a benchmark for the purposes of the EU Benchmarks Regulation or the UK

Benchmarks Regulation and nor is it an ESG rating for purposes of the ESG Ratings Regulation or any similar law. Accordingly, none of the regulatory protections of the EU Benchmarks Regulation, UK Benchmarks Regulation and ESG Ratings Regulation apply to ICE CoT, the inputs submitted to it, the outputs it provides or the methodologies and protocols it uses.

The information available from ICE CoT, IBA's website, and this document is provided for information purposes only. IBA is not responsible for and makes no representation regarding the appropriateness or suitability of trading in any commodities or products. The ICE CoT platform and all related data and information is provided 'as is' and each of IBA, each third party provider of reference data to ICE CoT, and each service provider to ICE CoT, gives no warranty and makes no representation as to fitness for purpose, satisfactory quality or timeliness of that data or information. In particular, each of IBA, each affiliate of IBA, each third party provider of reference data to ICE CoT, and each service provider to ICE CoT gives no warranty and makes no representation as to the compliance of any commodities, products or related data or information with the EUDR. Any decision to trade (or not to trade) in specific commodities or products should not be made in reliance on the information available from ICE CoT.

Submitted data may be used in ICE CoT's methodologies and protocols and this input data and the outputs of the methodologies and protocols may be shared, including with other users, in accordance with ICE CoT's policies and procedures. All information and data submitted to ICE CoT, and all underlying data, documentation, evidence, systems and processes, is required to be made available for inspection and verification upon request in accordance with ICE CoT's inspection and verification programme and if requested by any national competent authority.

Access to ICE CoT is only available to entities which have executed a service agreement. To the fullest extent possible, none of IBA, Intercontinental Exchange, Inc. (ICE), ICE's affiliates, any third party providers of reference data to ICE CoT, any service providers to ICE CoT, or any of or its or their directors, employees, agents, advisors or consultants, will be liable in contract or tort (including, without limitation, negligence, breach of statutory duty or nuisance) or under statute (including under antitrust laws, environmental laws or the EUDR) in any jurisdiction or under the laws of any country, for misrepresentation or otherwise, regarding any inaccuracies, errors, omissions, delays, failures, cessations, or changes (material or otherwise) in ICE CoT or the information available from ICE CoT (including any input data, reference data or output data), or for any damage, expense or other loss (whether direct or indirect or consequential) that may be suffered relating to or in connection with the information available from ICE CoT or any reliance placed on it. All implied terms, conditions and warranties, including without limitation as to quality,

merchantability, fitness for purpose, title or non-infringement, in relation to ICE CoT and the information available from it are excluded to the fullest extent possible.

#### Intellectual Property

IBA reserves all rights in ICE CoT, in the information available from ICE CoT and IBA's website, in the contents of this document, and in the methodologies described in this document. Each third party provider of reference data on ICE CoT, including Meridia, Space Intelligence, KPMG, FLOCERT, and the members of the IBAT Alliance (BirdLife International, Conservation International, International Union for Conservation of Nature and Natural Resources (IUCN) and The UN Environment Programme World Conservation Monitoring Centre (UNEP-WCMC)), reserves all rights in any data provided by it on ICE CoT.

This document, together with all contents therein including the methodologies described in this document, the information available from ICE CoT and IBA's website, together with all rights in and to each of the foregoing, including but not limited to all intellectual property rights, including patent, copyright, database, trademark and trade secret rights, along with all know how, and confidential information, are proprietary to and the exclusive property of IBA.

Information available on IBA's website and in this document are provided for information purposes only. Access to ICE CoT is provided subject to the terms of a written service agreement. Otherwise, none of these rights (including patent, copyright, trade secret and database rights, knowhow, and confidential information) or any of this information may be used in any capacity or for any purpose by any person without an express written licence from IBA.

“ICE”, and “ICE Benchmark Administration” are trade marks of IBA or its affiliates. All rights in these trade marks are reserved, and none of these rights may be used without a written licence from IBA or its affiliates, as applicable.

IBA has patents pending in the United States, Europe and Singapore in relation to ICE CoT.

Protected Area, Key Biodiversity Area, and Species data reproduced and incorporated under licence from the Integrated Biodiversity Assessment Tool (IBAT) (<https://www.ibat-alliance.org/>). IBAT is provided by the BirdLife International, Conservation International, IUCN and UNEP-WCMC. Contact [ibat@ibat-alliance.org](mailto:ibat@ibat-alliance.org) for further information.

ICE CoT EUDR deforestation maps are used under licence from Space Intelligence, a leading provider of audit-grade nature mapping data.

The ICE CoT Farm Plot Data Validation Methodology has been developed with Meridia, an agtech company specialised in field data solutions in complex and smallholder-heavy agri-commodity supply chains such as cocoa and coffee.

The Lawful Production and Compliance Risk Disclosure Statements and Review Protocol have each been developed with the support of KPMG Netherlands and legal and sustainability experts across the KPMG global network.

IBA has appointed FLOCERT GmbH to be the independent field auditor for the ICE CoT platform. FLOCERT will conduct audits and inspections regarding information, systems and evidence which support the data uploaded to ICE CoT in accordance with ICE CoT's Data Inspection and Verification Programme, which is being designed and implemented with the support of FLOCERT. FLOCERT is a leading global assurance provider offering certification, verification, and customised sustainability to support companies sourcing on fair principles.

The services provided by FLOCERT are limited to providing audit services in accordance with ICE CoT's Data Inspection and Verification Programme.

FLOCERT will only be able to provide audit services upon provision of and access to the auditable data from ICE CoT users in accordance with ICE CoT's Data Inspection and Verification Programme. All uploaded data, and all systems, processes and data confirmed to be present by ICE CoT users including in disclosure statement responses is required to be available for inspection and verification on request under ICE CoT's Data Inspection and Verification Programme.