

OBSERVATIONS IN RELATION TO CATEGORY ASSESSMENT

IMPROVED FOREST MANAGEMENT – PART IV

AUGUST 2026

1. Purpose of these observations

The Governing Board (the Board) of the Integrity Council for the Voluntary Carbon Market (ICVCM), when considering the assessment of methodologies related to Improved Forest Management (IFM) identified that it would be beneficial to make available their observations for the purpose of supporting the future development of methodologies in this Category.

These observations are non-binding and do not impact or form any part of the Assessment Framework, Assessment Procedure, or any Decision (as defined under the Assessment Framework) and are published by the ICVCM for the purpose of information only.

The ICVCM may, from time to time, publish other observations for other Categories where it considers this may be useful for CCP-Eligible Programs and other stakeholders, and may update and revise its observations from time to time based on further assessment processes or information. Observations are not an exhaustive set of views of the ICVCM, and not all aspects addressed in assessment processes are included. No reliance may be placed on observations, as they are for the purpose of information only, and observations published are without prejudice to other ongoing assessments.

The Governing Board would like to express its gratitude to the experts and other stakeholders engaged in the assessment process who provided input to the ICVCM regarding this Category.

2. Category Details

Improved Forest Management (IFM) projects deliver enhanced forestry practices designed to increase carbon sequestration and reduce emissions. These enhanced practices include extending harvest rotation periods (storing more carbon in trees), production to conservation measures (preserving areas of forest instead of harvesting) and reduced impact logging (using techniques that minimise damage to forests and soils). IFM methodologies typically do not limit the practices that can be applied, and projects may implement several practices at the same time.

3.Observations relating to IFM methodologies

The methodology within this Category considered by the Governing Board and to which these observations relate is Improved Forest Management (IFM) on Non-Federal U.S. Forestlands version 1.3 applied under ACR. Observations Part I (August 2025)¹, Observations Part II (September 2025)² and Observations Part III (January 2026)³ relate to other methodologies within this Category and are also relevant to Improved Forest Management (IFM) on Non-Federal U.S. Forestlands version 1.3 applied under ACR.

The Governing Board notes that this methodology shares many of the principles and approaches in Improved Forest Management (IFM) on Non-Federal U.S. Forestlands v2.0, which is CCP-Approved subject to conditions being met⁴. The Governing Board decided that Improved Forest Management (IFM) on Non-Federal U.S. Forestlands version 1.3 meets the Assessment Framework subject to the same overarching conditions being met.

¹ More information at: [ICVCM Observations in Relation to Category Assessment - IFM PART I](#)

² More information at: [ICVCM Observations in Relation to Category Assessment - IFM PART II](#)

³ More information at: [ICVCM Observations in Relation to Category Assessment - IFM PART III](#)

⁴ More information at: [ICVCM decision document on Improved Forest Management \(IFM\) on Non-Federal U.S. Forestlands v2.0.](#) under ACR