

Decision:
M50W_ACR_IFMUSnf_v1.3_2026

The Governing Board considered the Draft Evaluation Report and the Recommendation from the Standards Oversight Committee and decides¹:

- a) The Category/Categories meet(s) the relevant criteria and requirements for CCP-approval.
 - Improved Forest Management (IFM) on Non-Federal U.S. Forestlands, version 1.3, applied under ACR, where the following conditions are met:
 - Where an appropriate leakage deduction is applied for projects that decrease total wood products produced by less than the 5% de minimis threshold, to ensure consistency with the approach already applied for all projects above this de minimis threshold; AND
 - Where a dynamic evaluation of the baseline has been verified in line with the ACR Improved Forest Management Methodologies Tool for Dynamic Evaluation of Baselines; AND/OR
 - Where removal credits are generated per Equation 24 of the methodology, as per Errata and Clarifications document on 2026-03-04.

Date of Board Decision	10 th August 2026
-------------------------------	------------------------------

¹ This is in no way an assessment of or Decision in relation to any identical or substantially similar methodology used in a compliance system in respect of which this methodology is used.

Note: The Governing Board observes that the Paris Agreement Crediting Mechanism (Article 6.4) supervisory body is reviewing CDM methodological tools and methodologies, including CDM Tools for potential use in the PACM. The ICVCM will closely monitor those processes and expects CCP-Eligible Programs to remain informed about that work and review and/or revise the use of these tools, as appropriate.

Notwithstanding any other term or provision of the Assessment Procedure, the Summary for Decision Makers, Assessment Framework, Definitions or the Terms and Conditions, the Integrity Council shall have no liability whatsoever (and whether contractual or noncontractual) arising out of or in connection with the implementation, application or operation of the Assessment Procedure, related documents and/or the carrying out of any Assessment, the completion or outcome of any Assessment or the use of or reliance upon any Assessment by any person including, but not limited to, the labelling/tagging or failure to label/tag any carbon credit (or the suspension or termination of such labelling/tagging) or otherwise howsoever arising. Any Assessment is wholly dependent upon information and documentation provided by the applicant carbon-crediting program (for which the Integrity Council has no responsibility or liability). Any Assessment is an opinion, not a statement of fact or a recommendation. No contract, express or implied, exists between the Integrity Council and any person in respect of any Assessment, other than the applicant carbon crediting program under the relevant Contract. No representation, warranty, undertaking or assurance, express or implied, is or will be made by the Integrity Council, its affiliates, associates, advisers, directors, employees or representatives or any other person as to the truth, accuracy, completeness, correctness or fairness of any Assessment.