

## Decision

on the approval
of a carbon-credit Category
Decision number:
M45\_VCS\_VM0042\_v2.2\_2025

The Governing Board considered the Evaluation Report and the Recommendation from the Standards Oversight Committee and decides<sup>1</sup>:

- a) The Category/Categories meet(s) the relevant criteria and requirements for CCP-approval.
- VM0042 Methodology for improved agricultural land management version 2.2 applied under VCS<sup>2</sup> where the following conditions are met:
  - Soil Organic Carbon (SOC) content is measured using one of the following techniques:
    - Dry combustion (Dumas method);
    - o Infrared spectroscopy, including near infrared (NIR), visible near infrared (Vis-NIR), and mid-infrared (MIR), in accordance with guidance provided by Appendix 4 of the protocol;
    - Laser-induced breakdown spectroscopy (LIBS), in accordance with guidance provided by Appendix 4 of the protocol;
    - Inelastic neutron scattering (INS), also known as neutron-stimulated gamma ray analysis or spectroscopy, in accordance with guidance provided by Appendix 4 of the protocol; and

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>2</sup> The Clean Development Mechanism is under the Kyoto Protocol, but its published methodologies and Tools are public goods and are commonly used by other carbon-crediting programs (e.g. Gold Standard, Social Carbon and Verra). Once in use by another carbon-crediting program (including in an unchanged format), a CDM methodology or Tool is considered to form part of that carbon crediting program's program documents, through incorporation by reference. Assessment under the ICVCM for adherence to the CCPs and Assessment Framework in no way constitutes an assessment of the CDM itself by the ICVCM.

o the Walkley-Black (wet oxidation) and loss on ignition (LOI) technique or other similar and equivalent technique are applied as per the requirements in the protocol.

Date of Board Decision

23rd October 2025

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.

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