

## CORRECTIONS AND CLARIFICATIONS TO VM0010 IMPROVED FOREST MANAGEMENT: CONVERSION FROM LOGGED TO PROTECTED FOREST, V1.3 AND V1.4

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This document provides corrections and clarifications applicable to VCS methodology VM0010 *Improved Forest Management: Conversion from Logged to Protected Forest*, v1.3 and v1.4. Such corrections and clarifications are effective on their issuance date. Project proponents and validation/verification bodies (VVBs) shall apply and interpret VM0010, v1.3 and v1.4 consistent with the corrections and clarifications set out in this document. These updates will be incorporated into the next issued version of the methodology.

| Correction/<br>Clarification | Description                                                                                  | Document and<br>Section Reference                                                                                                   |
|------------------------------|----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Clarification 1              | Addition of project category, project activity type, and mitigation outcome to summary table | For both v1.3 and v1.4: Section 1 Summary Description                                                                               |
| Correction 1                 | Removal of language about VM0010 not being applicable where VM0045 is applicable             | v1.4: Section 4 Applicability Conditions                                                                                            |
| Correction 2                 | Correction of instructions on baseline reassessment                                          | For both v1.3 and v1.4: Section 8.1 Baseline Emissions                                                                              |
| Correction 3                 | Correction of units of $C_{FUEL}$ in Equation 13                                             | v1.3: Section 8.1.5 Calculation of Baseline Emissions from the Combustion of Fossil Fuels in Forestry and Wood Processing Machinery |
|                              | Correction of units of $C_{FUEL}$ in Equation 12                                             | v1.4: Section 8.1.4 Calculation of Baseline Emissions from the Combustion of Fossil Fuels in Forestry and Wood Processing Machinery |

|                 |                                                                                                                                                                                               |                                                                                                                              |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------|
| Clarification 2 | Clarification of the range of $t^*$ in Equation 26                                                                                                                                            | For both v1.3 and v1.4: Section 8.1.6 Calculation of Baseline Scenario Greenhouse Gas Emissions from Change in Carbon Stocks |
| Correction 4    | Added parameter $A_i$ in Equation 37                                                                                                                                                          | For v1.3: Section 8.2.2.2 Illegal Logging                                                                                    |
| Correction 5    | Correction to units of $C_{FUEL}$ in Equation 37                                                                                                                                              | For both v1.3 and v1.4: Section 8.2.2.2 Illegal Logging                                                                      |
| Correction 6    | Removal of unnecessary parenthesis, addition of square brackets, and addition of $\Delta$ to the $C_{NET BSL,t^*}$ term in Equations 40 and 41. $\Delta C_{NET BSL,t^*}$ description updated. | v1.4: Section 8.4 Summary of Net GHG Emission Reductions and Carbon Dioxide Removals                                         |

## CLARIFICATION 1

### Clarification:

The table in the Summary Description section has been updated to give information on project category, project activity type, and mitigation outcome:

For VM010, v1.3:

|                              |                                  |
|------------------------------|----------------------------------|
| <b>Project Category</b>      | Improved forest management (IFM) |
| <b>Project Activity Type</b> | Logged to protected forest       |
| <b>Additionality</b>         | Project method                   |
| <b>Crediting Baseline</b>    | Project method                   |
| <b>Mitigation Outcome</b>    | Not specified                    |

For VM0010, v1.4:

|                              |                                  |
|------------------------------|----------------------------------|
| <b>Project Category</b>      | Improved forest management (IFM) |
| <b>Project Activity Type</b> | Logged to protected forest       |
| <b>Additionality</b>         | Project method                   |
| <b>Crediting Baseline</b>    | Project method                   |

**Mitigation Outcome**

## Reductions and removals

**Background:**

Section 1 has been updated to match the most recent VCS methodology template. The summary table now includes additional information that allows readers to quickly understand some key aspects of the methodology, including mitigation outcome.

**CORRECTION 1****Correction:**

Instructions on applicability conditions have been corrected in Section 4 as follows:

## 4 APPLICABILITY CONDITIONS

...

This methodology is not applicable under the following conditions:

- The project area includes planted forests.
- Under the project scenario, forest use in the project area includes commercial timber harvest or activities that cause forest degradation.
- The baseline scenario includes conversion to managed plantations.
- The project occurs in wetlands or peatlands.
- ~~The project is in a location where VM0045 is currently applicable.~~

**Background:**

This correction removes the location-based exclusion for VCS methodology *VM0045 Improved Forest Management Using Dynamic Matched Baselines from National Forest Inventories*. As *VM0045* expands beyond the United States, its applicability will depend on project-specific factors, including whether the national forest inventory supports baseline development for a given project. This correction avoids excluding *VM0010* projects that are not eligible to use *VM0045* but are based in a country where other projects are eligible to use *VM0045*.

## CORRECTION 2

### Correction:

Instructions on baseline reassessment have been corrected in Section 8.1 as follows:

### 8.1 Baseline Emissions

[...]

Baseline ~~projections~~ emissions are ~~calculated~~ established ex-ante and ~~are not adjusted throughout the project crediting period~~ must be reassessed in accordance with the applicable version of the *VCS Standard*. The reassessed baseline must be applied for the new baseline validity period.

### Background:

The *VCS Standard* requires project proponents to periodically reassess baseline emissions (Section 3.2.3 in the *VCS Standard*, v5.0).

## CORRECTION 3

### Correction:

The 44/12 denominator in Equation (12) (v1.4) and Equation (13) (v1.3) has been removed and the units of  $C_{FUEL}$  updated to tCO<sub>2e</sub> as follows:

$$C_{FUEL} = \frac{E_{HARVEST} + E_{HAULING} + E_{TRANSPORT} + E_{PROCESSING}}{44/12} \quad (12)/(13)$$

Where:

|                  |                                                                                                                                      |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| $C_{FUEL}$       | Total carbon emissions associated with the combustion of fossil fuel in forestry and wood processing machinery, in tCO <sub>2e</sub> |
| $E_{HARVEST}$    | Fossil fuel emissions due to harvesting operations such as felling and snigging, in tCO <sub>2e</sub>                                |
| $E_{HAULING}$    | Fossil fuel emissions due to log hauling, in tCO <sub>2e</sub>                                                                       |
| $E_{TRANSPORT}$  | Fossil fuel emissions due to log transport from collection depot to processing plant, in tCO <sub>2e</sub>                           |
| $E_{PROCESSING}$ | Fossil fuel emissions due to electricity consumption in sawmill, in tCO <sub>2e</sub>                                                |

### Background:

Equation (12)/(13) originally stated that  $C_{FUEL}$  was measured in tC but the inputs to the equation were already all measured in tCO<sub>2e</sub>. Therefore, the correct unit for  $C_{FUEL}$  is tCO<sub>2e</sub> and conversion from tC to tCO<sub>2e</sub> is not required.

## CLARIFICATION 2

### Clarification:

The description for  $t^*$  under Equation (26) has been updated:

$$\Delta C_{(NET|BSL(1+))} = \sum_i A_{t^*,i,p} * \sum_{i=1}^M (\Delta C_{RG,i|BSL}) \quad (26)$$

Where:

[...]

$t^*$  1, 2,... ~~10~~  $t^*$  time elapsed since the start of the project, in years;

[...]

### Background:

The description for  $t^*$  under Equation (26) incorrectly stated that  $t^*$  ranges from 1 to 10. It should instead range from 1 to the time elapsed since the start of the project, which could be greater than 10 where a project has been operational for more than 10 years.

## CORRECTION 4

### Correction:

The parameter  $A_i$  has been added to Equation (37) in v1.3 as follows:

$$\Delta C_{DIST-IL,t|PRJ} = \sum_{i=1}^M \left( A_{DIST-IL,i} \times \frac{C_{DIST-IL,i,t|PRJ}}{AP_i} \right) \times \left( 1 + \frac{V_{EX,INF,j,i|BSL}}{V_{EX,j,i|BSL}} \right) + C_{FUEL} \times \frac{C_{DIST-IL,t|PRJ}}{\sum_{i=1}^I C_{EX,i|BSL} \times 44/12 \times A_i} \quad (37)$$

Where:

[...]

$A_i$  = Logging area in stratum  $i$ , in ha;

[...]

### Background:

Equation (37) in v1.3 omitted the parameter  $A_i$  related to the logging area in stratum  $i$ , in ha.

## CORRECTION 5

### Correction:

The unit of  $C_{FUEL}$  in the description under Equation (37) has been corrected:

$$\Delta C_{DIST-IL,t|PRJ} = \sum_{i=1}^M \left( A_{DIST-IL,i} \times \frac{C_{DIST-IL,i,t|PRJ}}{AP_i} \right) \times \left( 1 + \frac{V_{EX,INF,j,i|BSL}}{V_{EX,j,i|BSL}} \right) + C_{FUEL} \times \frac{C_{DIST-IL,t|PRJ}}{\sum_{i=1}^I C_{EX,i|BSL} \times 44/12 \times A_i} \quad (37)$$

Where:

[...]

$C_{FUEL}$

Total carbon emissions associated with the combustion of fossil fuel in forestry and wood processing machinery, in tCO<sub>2</sub>e;

[...]

### Background:

As noted in Correction 3,  $C_{FUEL}$  values are measured in tCO<sub>2</sub>e rather than tC.

## CORRECTION 6

### Correction:

In Equations (40) and (41), a parenthesis has been removed and square brackets added, a  $\Delta$  has been added to the  $C_{NET|BSL,t^*}$  term, and the parameter description has been updated as follows:

$$ER_{t^*} = [C_{FUEL} - \text{MIN}(0, \Delta C_{NET|BSL,t^*}) + \text{MIN}(0, \Delta C_{NET|PRJ})] \times (1 - LF_{ME}) \times (1 - U_{total|LPF}) \quad (40)$$

Where:

[...]

$\Delta C_{NET|BSL,t^*}$

Net change in carbon stock across all parcels in the baseline scenario in the year  $t^*$  since the start of the project activity, in tCO<sub>2</sub>e; ~~Net carbon stock change in the baseline scenario in the year  $t^*$  since the start of the project activity, tCO<sub>2</sub>e;~~

[...]

$$CR_{t^*} = \left( \left[ \text{MAX}(0, \Delta C_{NET|PRJ}) - \text{MAX}(0, \Delta C_{NET|BSL, t^*}) \right] \right) \times (1 - U_{total/LtPF}) \quad (41)$$

Where:

[...]

$\Delta C_{NET|BSL, t^*}$  Net change in carbon stock across all parcels in the baseline scenario in the year  $t^*$  since the start of the project activity, in tCO<sub>2</sub>e; ~~Net carbon stock change in the baseline scenario in the year  $t^*$  since the start of the project activity, tCO<sub>2</sub>e;~~

[...]

### Background:

The parenthesis at the beginning of Equations (40) and (41) was unpaired and not required for the equation. The square brackets ensure that the correct order of operations is applied to the equation. The  $C_{NET|BSL, t^*}$  parameter requires the  $\Delta$  to match how the parameter is written in earlier equations and the updated description more closely fits the parameter.