

Errata and Clarifications

METHODOLOGY FOR THE QUANTIFICATION, MONITORING, REPORTING AND VERIFICATION OF GREENHOUSE GAS EMISSION REDUCTIONS AND REMOVALS FROM IMPROVED FOREST MANAGEMENT ON CANADIAN FORESTLANDS

VERSION 1.0

2024-01-01

This Errata and Clarifications document is supplemental to the ACR Methodology *Improved Forest Management on Canadian Forestlands, Version 1.0* (“the Methodology”) and applies to all projects registered under the Methodology. Each erratum and clarification contained herein is effective as of its posting date listed below. This document may be updated as supplemental information or clarifications are needed. Project developers and Verification Bodies shall adhere to the errata and clarifications when implementing projects and conducting verification activities.

1. Clarification: Distinguishing Removals and Emission Reductions (2023-12-27)

Section 7 includes directions for calculating ERTs, calculating buffer contributions, and assigning vintage. By this Clarification, the following text should also be included in Section 7:

The Project Proponent may elect to distinguish between removals ($REM_{RP,t}$) and emission reductions ($ER_{RP,t}$) for a given reporting period with a positive ERT issuance. Removals are calculated by adjusting the with-project carbon stock change for leakage and uncertainty. Emission reductions are calculated as the remaining ERTs, which are the ERTs attributable to the baseline scenario stock change. Since removals may never exceed ERTs, the calculation of removals must account for baseline emissions when they negatively contribute to total ERTs. If distinguishing, removals and emission reductions must be allocated to vintage years following the procedure outlined in Equations 25-27.

Equation 28

if $[\Delta C_{BSL,t} \leq 0]$ then $REM_{RP,t} = \Delta C_{P,t} \times (1 - LK) \times (1 - UNC_{DED,t})$

or

if $[\Delta C_{BSL,t} > 0]$ then $REM_{RP,t} = (\Delta C_{P,t} - \Delta C_{BSL,t}) \times (1 - LK) \times (1 - UNC_{DED,t})$

where:

$REM_{RP,t}$	Total removals in reporting period t
$\Delta C_{P,t}$	Change in the project carbon stock and GHG emissions (in metric tons CO ₂ e) for year t. (Section 4.5)
$\Delta C_{BSL,t}$	Change in the baseline carbon stock and GHG emissions (in metric tons CO ₂ e) for year t. (Section 3.3)
LK	Leakage discount (Section 4.7)
$UNC_{DED,t}$	Total project uncertainty with deduction, (in %) for year t (Section 6.3)

Equation 29

$$ER_{RP,t} = ERT_{RP,t} - REM_{RP,t}$$

where:

$ER_{RP,t}$	Total emission reductions in reporting period t
$ERT_{RP,t}$	Emission Reduction Tons (in metric tonnes CO ₂ e) in reporting period t
$REM_{RP,t}$	Total removals in reporting period t

2. Erratum: Definition of CO₂e (2024-01-01)

The Acronyms and Definitions section defines CO₂e with references to specific GWP values. To reflect ongoing efforts by ACR to utilize the best available science, the definition used when applying the Methodology should be consistent with the definition found in the then-current *ACR Standard*.

By this Erratum, the definition of CO₂e is removed.

3. Clarification: Methane GWP for baseline GHGs (2024-01-01)

Equation 4 demonstrates the calculation of GHG emissions in the baseline scenario using specific GWP values. To reflect ongoing efforts by ACR to utilize the best available science, the GWP values employed should be consistent with those found in the then-current *ACR Standard*.

By this Clarification, the definition of GWP_{CH_4} in Equation 4 should be as follows: “Global warming potential of CH₄ specified in the then-current *ACR Standard*”

4. Clarification: Methane GWP for with-project GHGs (2024-01-01)

Equation 16 demonstrates the calculation of GHG emissions in the with-project scenario using specific GWP values. To reflect ongoing efforts by ACR to utilize the best available science, the GWP values employed should be consistent with those found in the then-current *ACR Standard*.

By this Clarification, the definition of **GWP_{CH₄}** in Equation 16 should be as follows: “Global warming potential of CH₄ specified in the then-current *ACR Standard*”