

Summary of changes in the new version of the “Methodology for improving and reporting the level of sequestered carbon in soil in the agricultural sector” v3.2/17.07.26.26

Section	Change introduced
Point 2.1.2: Determination of a credited package of practices	A bundle of agricultural practices that increase the removal of greenhouse gas emissions (carbon dioxide (CO₂)) from the atmosphere, generating carbon credits (credited practice bundle). It may include one or more newly introduced regenerative agricultural practices or substantially improved existing management practices, provided that their implementation leads to demonstrable additional sequestration of soil organic carbon (SOC) compared to the baseline scenario; Improved practices are considered eligible where the project participant commits to a measurable increase in the intensity, frequency or quality of management practices already in place, leading to an increased potential for organic carbon accumulation in the soil above the levels specified in the baseline management conditions.
Point 3: Calculation period	The bulk density of the soil shall be determined annually. Measurements shall be carried out: by soil type; for each cadastral area (EKATTE); on a representative sample of plots corresponding to the soil characteristics of the relevant cadastral area, with representative soil samples being taken. Each year, the sample for bulk density shall be taken from the same plots. Sampling for bulk density is carried out in accordance with standard BDS EN ISO 11272. Records are kept of the bulk density test results and are used in the calculations for all areas of participants with the same soil characteristics within a given cadastral area.

VII. Monitoring	Monitoring and reporting of project activities and results are carried out continuously, in accordance with the approved Monitoring Plan and the relevant measurement cycles. Verification is initiated upon completion of at least one full monitoring cycle, defined as the availability of two consecutive measurements enabling the calculation of net greenhouse gas emissions avoided. The timing of the initiation of verification may be determined by the project developer on the basis of the accumulation of results subject to verification, provided that: • all quantities recorded are fully documented and traceable; • double counting is not permitted; • the monitoring periods are clearly defined and do not overlap; • the approach is transparently described in the Monitoring Plan. With a view to ensuring the cost-effectiveness and sustainability of the project, verification may be carried out on aggregated results from several monitoring periods or groups of participants, provided that such aggregation does not compromise the accuracy, transparency or integrity of the MRV system. Credits are issued only following successful verification by an independent third party
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