



# Greenhouse Gas Protocol

# Steering Committee

## *Terms of Reference*

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## 1. Introduction

### 1.1 Definitions

- 1.1.1 “Co-Hosts” refers to the co-hosts of Greenhouse Gas (GHG) Protocol, i.e., World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD). GHG Protocol is an unincorporated joint initiative of WRI and WBCSD.
- 1.1.2 “GHG Protocol” describes the partnership established between the Co-Hosts to work with academia, businesses, governments, industry associations, nongovernmental organizations and others to develop the most credible, accessible and widely used GHG accounting and reporting standards and to actively support their global adoption and implementation in order to enable all private and public entities to account for and reduce their GHG emissions in line with the global warming limits required by science.
- 1.1.3 “Independent Standards Board” (ISB) describes the body that oversees the standards development process, including but not limited to advising the GHG Protocol Steering Committee (SC) on the need for, objectives and scope of new and/or revised standards, reviewing and approving GHG Protocol Standards according to the *GHG Protocol Standard Development and Revision Procedure*, appointing Technical Working Group (TWG) members, and making decisions related to the content of standards.
- 1.1.4 “Observing Entities” describes other standard-setting, regulatory and disclosure entities authorized to participate in ISB meetings, but which do not have any voting rights.
- 1.1.5 “Secretariat” describes the body that runs the day-to-day activities of GHG Protocol, including but not limited to drafting standards and supporting the SC and ISB with meetings and documentation.
- 1.1.6 “Standard” describes any normative document informed by subject matter experts and approved by GHG Protocol governance bodies that provides guidance on the accounting of GHG emissions and supports implementation.
- 1.1.7 “Steering Committee” describes the body that provides strategic guidance on the goals and direction of GHG Protocol, including advising the Co-Hosts on the optimal organizational set-up and governance structure. It approves the GHG Protocol strategy, including its overarching mission, vision, short- and long-term strategic goals, appoints ISB members, decides whether new standards or revisions are needed, and ratifies the decisions of the ISB to publish final standards.
- 1.1.8 “Technical Working Groups” are the multi-stakeholder bodies that support the development of GHG Protocol Standards’ technical content according to the *GHG Protocol Standard Development and Revision Procedure*.

### 1.2 Abbreviations

The following abbreviations are used in this document:

GHG	Greenhouse Gas
GHG Protocol	Greenhouse Gas Protocol
ISB	Independent Standards Board
SC	Steering Committee

ToR	Terms of Reference
TWG	Technical Working Group
WBCSD	World Business Council for Sustainable Development
WRI	World Resources Institute

## 1.3 About this document

- 1.3.1 This document outlines the remit and oversight, responsibilities, composition, appointment and decision-making processes of the SC as the overarching steering body of GHG Protocol, which is co-convened by the Co-Hosts.
- 1.3.2 Additional details regarding the role the SC plays in relation to other GHG Protocol governance bodies, and how it operates within the context of standards development and revision, can be found in the *GHG Protocol Governance Overview* and *GHG Protocol Standard Development and Revision Procedure*.
- 1.3.3 The SC Terms of Reference (ToRs) are the intellectual property of and approved by the Co-Hosts. All rights, title and interests in and to the SC ToRs are owned exclusively by the Co-Hosts.
- 1.3.4 The latest version of the SC ToRs will be made publicly available on the GHG Protocol website and shall supersede any previous versions thereof. It is the user's responsibility to check that any printed copies correspond to the current version.

## 2. Remit and Oversight

### 2.1 Remit

- 2.1.1 The SC is a governing body with the mandate to provide strategic guidance on the mission, vision and goals of GHG Protocol, operating in the public interest and with the objective of maximizing its impact.
- 2.1.2 The SC supports the widespread adoption of GHG Protocol Standards by companies, GHG reporting and target-setting programs and initiatives, governments, financial institutions, civil society and others.
- 2.1.3 The SC itself is not a legal body or separate incorporated or registered entity and shall not be considered or deemed as such.

### 2.2 Oversight

- 2.2.1 The SC is duly authorized by the Co-Hosts, which are the legal entities that oversee GHG Protocol.
- 2.2.2 The Co-Hosts hire and oversee GHG Protocol Secretariat staff, approve annual budgets and progress reports, process grants and contracts, decide on and carry out any actions with legal implications and publish final standards.

## 3. Responsibilities

### 3.1 Guidance on Strategy and General Management

In general, the responsibilities of the SC are:

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- 3.1.1 Approve and evolve appropriately over time the strategy of GHG Protocol, including its
  - i. overarching mission and vision
  - ii. short- and long-term strategic goals
- 3.1.2 Advise on GHG Protocol's engagement with the wider GHG accounting, disclosure and target-setting ecosystem, including voluntary and regulatory programs, to increase the uptake and use of GHG Protocol Standards.
- 3.1.3 Advise the Co-Hosts on GHG Protocol's approach to partnerships and prioritization of potential partners.
- 3.1.4 Advise the Co-Hosts on the evolution of GHG Protocol, including on the optimal organizational set-up and governance structure to support delivery of its mission and strategy.
- 3.1.5 Ensure the ongoing integrity, credibility and trust of GHG Protocol through the development, approval and maintenance of strong, independent governance bodies, policies and procedures.
- 3.1.6 Approve the ToRs and decision-making criteria of the ISB, and—as the need arises—any amendments thereof.
- 3.1.7 Appoint the ISB Chair and Vice-Chair, if any, as well as members of the ISB according to the approved ISB ToR, using its best efforts to achieve the necessary expertise, balance and diversity across geographic region, ethnicity gender identity, institutional background and perspective, amongst other factors.
- 3.1.8 Remove any ISB member on reasonable grounds pursuant to Section 4.2.7 of the ISB ToR.
- 3.1.9 Ensure the ISB's work is performed independently and free from donor or other third-party influence.
- 3.1.10 Invite other standard-setting, regulatory and disclosure entities (Observing Entities) to participate in ISB meetings in alignment with the Co-Hosts.
- 3.1.11 Review questions arising from the ISB on strategy and contentious issues, and provide advice.
- 3.1.12 Ensure alignment with Co-Hosts for all internal or external public relations, media or governmental inquiries.

## **3.2 Guidance on Standard-Setting**

Within the context of standards development and revision, the responsibilities of the SC are:

- 3.2.1 Approve the *Standard Development and Revision Procedure*, supported by advice from the ISB and Secretariat.
- 3.2.2 Be the final arbiter of whether a new or revised standard or guidance should proceed, supported by advice from the ISB and Secretariat.
- 3.2.3 Approve commencement of the standard development or revision procedure.
- 3.2.4 Ratify decisions of the ISB pursuant to the procedures in Section 6, based on whether the *GHG Protocol Standard Development and Revision Procedure* was followed throughout the standard-setting process, and whether the resulting standard meets the established *Standard Development Plan* and procedures for that standard.
- 3.2.5 If the SC determines that a standard does not meet all criteria listed in 3.2.4 to a sufficient degree, it decides whether to remand the standard to the ISB with an explanation of its determination, makes recommendations for actions it considers necessary and requests the work be completed accordingly.

- 3.2.6 If the SC is satisfied that the criteria in 3.2.4 have been met, it documents its decision and directs the Secretariat to proceed accordingly to publish the standard.
- 3.2.7 Advise on GHG Protocol support services strategy, including for instance the “Built on GHG Protocol Mark,” technical support, training, e-learning, and data and tools to support implementation of the standards.

### 3.3 Limitations

- 3.3.1 The SC cannot, without the consent of the Co-Hosts:
  - i. Take decisions that impact the existing governance structure, legal status or ownership of GHG Protocol (e.g., relating to any merger, take-over or spin-off).
  - ii. Create any other legal obligations relating to GHG Protocol or otherwise on or on behalf of the Co-Hosts (e.g., contracts, grants, vendors).
  - iii. Take decisions that have a budgetary impact or create financial obligations relating to GHG Protocol or otherwise on or on behalf of the Co-Hosts.

## 4. Composition

### 4.1 Membership

- 4.1.1 The SC shall consist of fifteen (15) members, including its Chair and Vice-Chair, if any.
- 4.1.2 Each Co-Host shall have one dedicated seat within the membership of the SC.
- 4.1.3 The SC shall consist of trusted individuals representing the many different stakeholders involved in GHG emissions accounting, reporting and target-setting with a demonstrated track record of providing strategic leadership, driving action among peers and advancing productive dialogue on contentious or challenging topics.
- 4.1.4 Guiding criteria for the selection of individuals for SC membership are:
  - i. Understanding of and appreciation for the GHG Protocol mission.
  - ii. Independence, intellectual rigor and balanced judgement.
  - iii. Demonstrated experience in working constructively with a wide range of international and national bodies.
  - iv. Experience as a board member of a globally active institution or corporation.
  - v. Demonstrated track record of meeting strategic responsibilities with regional or global organizational reach.
  - vi. Access to a widespread, high-level network in the climate ecosystem and beyond and be a credible voice in the fight against climate change.
  - vii. Awareness of the relevant sustainability and financial reporting environment.
  - viii. Strong commitment to promoting transparency and integrity in corporate climate reporting aligned with the global 1.5°C goal.
  - ix. Ability to communicate effectively and achieve a high level of stakeholder engagement, demonstrating sensitivity, responsiveness and influencing skills.
- 4.1.5 SC members shall serve in their individual capacity rather than as representatives of specific organizations or institutions, with the exception of those members representing the Co-Hosts described in Section 4.1.2.
- 4.1.6 Each member of the SC shall act in full independence from any other employment and disclose all conflicts of interest subject to the *Conflict-of-Interest Policy* (described in Section 4.1.7), and

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shall agree contractually to act in the public interest and to prioritize the GHG Protocol mission and objectives when deciding on GHG Protocol matters.

- 4.1.7 SC members are subject to a *Conflict-of-Interest Policy* that includes the requirement to declare all potential conflicts of interest (both real and perceived) at time of nomination and on an ongoing basis.
- 4.1.8 To ensure diverse representation, members should be selected to reflect a broad base of skills, knowledge, experience and perspectives. The composition of the SC should include roughly balanced representation from academia, research, civil society, the private sector and financial sector as well as intergovernmental/multilateral bodies.
- 4.1.9 The SC composition will strive to achieve balance and diversity amongst its membership across geographic region, ethnicity, gender identity, institutional background and perspective, amongst others. The work of the SC shall not be invalidated by its inability at times to achieve an optimum level of diversity.
- 4.1.10 The following individuals are not eligible for SC membership:
  - i. Active employees of either Co-Host, notwithstanding any representatives appointed by the Co-Hosts pursuant to the provisions of Section 4.1.2.
  - ii. Employees of an entity which has donated to GHG Protocol within the past twelve (12) months.
  - iii. Former employees of an entity which has donated to GHG Protocol within the past twelve (12) months, with the cooling-off period starting with the earlier of the donation or termination of employment.
  - iv. Individuals who are already serving on another GHG Protocol governance or advisory body, including the ISB or TWGs.
- 4.1.11 A list of all active and past members of the SC shall be made publicly available on the GHG Protocol website.

## **4.2 Appointment and Removal of SC Members**

- 4.2.1 The fifteen (15) members of the SC are appointed by the Co-Hosts for a term of three (3) years, with the option on some occasions to serve a second term of three (3) years upon request, but no more than two (2) three-year terms in total.
- 4.2.2 The Co-Hosts, with input from any existing SC members, shall appoint a Chair, and, optionally, a Vice-Chair.
- 4.2.3 The appointment of the Chair and Vice-Chair shall be for a term of three (3) years, and shall take into consideration the need to achieve diversity (including geographical, gender and cultural diversity) within the SC.
- 4.2.4 The Chair may serve an additional term of up to three (3) years, if appointed by the Co-Hosts.
- 4.2.5 The Vice-Chair may serve an additional term of up to three (3) years, if appointed by the Co-Hosts.
- 4.2.6 Prior to the end of the first three-year term, an assessment will be conducted, with a particular emphasis on the needs of GHG Protocol. This may on occasion lead to the renewal of an SC member's term, to be determined by the Co-Hosts.
- 4.2.7 Should the Chair be unable to finish their term, a replacement shall be nominated by the Co-Hosts.

- 4.2.8 Should an SC member or Vice-Chair be unable to finish their term, a replacement shall be nominated by the SC Chair with prior approval from the Co-Hosts and confirmed by a majority or consensus vote by the SC pursuant to Section 6.2.
- 4.2.9 An SC member, Chair or Vice-Chair may be removed by consensus or majority vote pursuant to Section 6.2 by the SC on reasonable grounds. Reasonable grounds include but are not limited to:
- i. Lack of attendance or active participation.
  - ii. Lack of adherence to the provisions of this ToR or the *GHG Protocol Standard Development and Revision Procedure*.
  - iii. Violations of the *Conflict-of-Interest Policy* or inappropriate conduct that risks the reputation, impartiality or independence of GHG Protocol.

### 4.3 Observers

- 4.3.1 Two (2) senior representatives of the Secretariat shall be appointed by the Co-Hosts as ex-officio non-voting members of the SC, to provide advice on whether decisions are viable for implementation by the Secretariat and Co-Hosts and to represent SC decisions to the GHG Protocol Secretariat. Each representative may assign this responsibility to an alternate senior member of the Secretariat with prior communication to the SC Chair.

### 4.4 Roles and responsibilities of the Chair and Vice-Chair

- 4.4.1 The Chair shall be responsible for:
- i. Representing the SC before the Co-Hosts and to external stakeholders.
  - ii. Ensuring the SC is working in accordance with this ToR.
  - iii. Aligning the agenda of SC meetings with the Secretariat.
  - iv. Chairing all SC meetings in a manner that yields a balanced consensus of views toward the aim of achieving the best outcomes for GHG Protocol.
  - v. Determining when consensus cannot be reached and call for and preside over resulting votes.
- 4.4.2 The Vice-Chair, if any, shall chair SC meetings in the absence of the Chair, and support with other tasks as requested by the Chair.
- 4.4.3 The Chair will respond to formal complaint(s) that are elevated to the SC. The SC Chair will in a timely manner:
- i. Assess whether the complaint falls within the remit of the SC or whether it is to be handled by the ISB or the Co-Hosts.
  - ii. Ensure the complaint is further investigated.
  - iii. Determine an appropriate response to the complaint in coordination and consultation with the Co-Hosts and other parties as necessary.
  - iv. Instruct the Secretariat to inform the ISB (if relevant) and the party submitting the complaint of the response and the reason for it, log the complaint and response, and if appropriate, use as input to revise GHG Protocol Standards and procedures in the future.
  - v. Inform other SC members of the existence of the complaint and response thereof.
- 4.4.4 The response of the SC Chair shall be final. No further complaint in relation to the complaint content shall be considered, but all comments received shall be logged and retained for future reference when the relevant GHG Protocol Standard or procedure is next reviewed.

## 5. Meeting Organization and Documentation

### 5.1 Support

- 5.1.1 The SC is supported by the Secretariat, which will prepare working documents, assist the SC Chair in facilitating deliberation and serve as secretary to convene meetings and capture minutes and decisions.

### 5.2 Frequency

- 5.2.1 The SC is expected to meet two (2) to four (4) times per year, including one (1) in-person meeting and the remainder virtual.
- 5.2.2 If deemed necessary, additional meetings may be scheduled upon request by at least three (3) members of the SC via written notification to the Chair.
- 5.2.3 To support the delivery of any annual work plan defined by the Secretariat, additional virtual meetings may be scheduled on an exceptional basis upon request by the Secretariat and written notification to the Chair.
- 5.2.4 A schedule of all planned meetings will be published at the beginning of each calendar year and updated as required by the Secretariat.

### 5.3 Agenda

- 5.3.1 The Chair shall decide on the agenda for the meetings in alignment with the Secretariat. Agenda items may be proposed by SC members, the Secretariat and Co-Hosts.
- 5.3.2 The meeting agenda shall be sent to all SC members and any additional participants by the Secretariat on behalf of the Chair at least five (5) working days prior to a meeting, with all decisions for discussion clearly highlighted.
- 5.3.3 Documents for agenda topics that require a decision or further background information shall be given to the Secretariat for review at least ten (10) working days prior to the agenda being sent out and shared with all SC members, together with the agenda, at least five (5) working days in advance of a meeting.

### 5.4 Participation

- 5.4.1 Members of the SC shall participate in all SC meetings.
- 5.4.2 Where a member is foreseeably indisposed for a particular meeting, advance notice of ten (10) working days shall be given to the Chair and Secretariat in writing, to allow for rescheduling if a quorum cannot be achieved.
- 5.4.3 Where a member is unexpectedly indisposed for a particular meeting, the member shall inform the Chair as soon as possible.
- 5.4.4 Designated members of the Secretariat shall also attend the meetings, to support with facilitation and documentation.
- 5.4.5 The following additional persons may attend meetings at the request of the Chair:
  - i. The Chair of the ISB.
  - ii. Subject matter experts from the Secretariat, to present topics for discussion and decision.
  - iii. Guests, in observer capacity and without voting rights.

## 5.5 Meeting minutes

- 5.5.1 The Secretariat shall prepare the minutes of each SC meeting.
- 5.5.2 The minutes of SC meetings shall capture attendance, deliberations, outcomes and decisions.
- 5.5.3 Sensitive information may be redacted from the minutes on a case-by-case basis, in consultation with the Chair.
- 5.5.4 Decisions will be accompanied by a basis for conclusions, which will note any objections by members.
- 5.5.5 Decisions taken by vote pursuant to Section 6.2 will be accompanied by a vote roll call including how each member voted.
- 5.5.6 If decisions require implementation, the implicated institution and/or responsible person and a timeline shall be mentioned in the minutes.
- 5.5.7 Meeting minutes shall be signed by the Chair and Vice-Chair (when applicable) and distributed to meeting participants at least ten (10) working days after a meeting and recorded for five (5) years.
- 5.5.8 If no objections are raised within ten (10) working days after the distribution of meeting minutes, these will be considered as finally agreed by silent consent.
- 5.5.9 If objections are raised, the Chair will work with the Secretariat and relevant SC members to resolve these. Once the objection is resolved, the minutes will be considered final following a further ten (10) working days after the distribution of the newly resolved minutes. New objections may not be raised after resolution of the prior objection.
- 5.5.10 SC decisions and accompanying bases for conclusions related to the following topics will be made publicly available on the GHG Protocol website:
  - i. Approval of GHG Protocol mission and vision.
  - ii. Approval of the ISB ToR.
  - iii. Appointment and removal of ISB Chair(s) and members.
  - iv. Approval of commencement of standard-setting processes for new standards or revisions of existing standards.
  - v. Ratification or remand of standards approved by the ISB.
- 5.5.11 Meeting summaries or other decisions and accompanying bases for conclusions may also be made publicly available at the determination of the Chair, in consultation with the Secretariat.

## 6. Decision Making

### 6.1 Quorum

- 6.1.1 An SC meeting requiring decisions shall not be held unless there is a quorum present.
- 6.1.2 A quorum is defined as two-thirds of the SC members being present in person or via telecommunications, including at least one Chair or Vice-Chair.
- 6.1.3 If a quorum is not achieved, the Chair or Vice-Chair (whichever relevant) shall decide how any matters requiring decision will be addressed in consultation with present members, or whether to reschedule the meeting.
- 6.1.4 If in advance of a meeting it is clear that a quorum will not be achieved, the Chair may reschedule the meeting, giving ten (10) working days' notice to all participants of the new meeting date.

## 6.2 Voting and Consensus

- 6.2.1 GHG Protocol aims to develop consensus standards, guidance and other technical resources with an aspiration of reaching the maximum level of agreement possible while upholding public interest and the mission of the initiative.
- 6.2.2 If consensus (defined as the absence of sustained opposition) among SC members cannot be reached as determined by the Chair, decisions shall be taken by vote, requiring support or consent of at least two-thirds of all (including those not present) SC members, with any dissenting views documented.
- 6.2.3 In recognition and deference to the role played by the ISB in approving GHG Protocol Standards, the following special voting provisions will apply to the ratification of standards approved by the ISB and transferred to the SC:
- i. If consensus to ratify a standard cannot be reached as determined by the Chair, the SC will vote on whether to remand the standard to the ISB pursuant to the *GHG Protocol Standard Development and Revision Procedure*.
  - ii. The standard will be ratified unless at least two-thirds of all (including those not present) SC members vote to remand the standard to the ISB.
  - iii. All other requirements pursuant to Sections 6.2.4–6.2.8i shall continue to apply.
- 6.2.4 Abstentions shall be counted as a vote against a proposal or decision to remand a standard, as they do not support consensus.
- 6.2.5 In the case of abstention due to a declared conflict of interest, the relevant vote will not be counted as part of the eligible votes and any majority shall relate to those voting SC members only.
- 6.2.6 Each member shall have one vote. Neither proxy voting via another SC member nor via appointment of an alternate shall be permitted.
- 6.2.7 At the discretion of the Chair, electronic voting may be permitted within a clearly communicated and defined length of time to take account the global nature of the SC and to maximize participation. Advance notice of the vote of ten (10) working days shall be provided to members, and such a vote will be subject to the quorum and voting requirements of this section.
- 6.2.8 Members of the SC are expected to take decisions that adhere to the following principles:
- i. Consensus-seeking: Attempting to generate as much agreement among SC members as possible through a focus on finding solutions.
  - ii. Integrity: Striving for the best possible decisions which uphold the public interest and mission of GHG Protocol, rather than an organizational or personal preference.

## 7. Special Procedures during Initial Establishment

- 7.1.1 Until the SC is fully constituted pursuant to Section 4.1.1, the provisions on decision-making pursuant to Section **Error! Reference source not found.** and general notice periods in this document shall be waived regarding any decisions taken pursuant to Sections 3.1.6, 3.1.7 and 3.2.1.
- 7.1.2 All decisions shall be taken by consensus among all SC members appointed to date and recorded in writing.

## 8. Commitment, Remuneration and Acknowledgement

### 8.1 Commitment

8.1.1 When joining the SC, members commit to:

- i. Knowing GHG Protocol, the environment in which it operates and having a high-level understanding of GHG Protocol Standards and tools.
- ii. Following major new developments in carbon accounting and target-setting.
- iii. Dedicating an appropriate amount of time, as described below, to SC activities.
- iv. Disclosing participation in other activities that could cause potential or perceived conflict of interest.
- v. Attending SC meetings (both physical and virtual) and preparing for meetings, discussions and other activities.
- vi. Advising the Secretariat on the preparation of written bases for conclusions once decisions have been made.
- vii. Respecting any confidentiality requirements as advised by the Secretariat.

8.1.2 Overall, SC members may expect to commit approximately ten (10) working days per year to SC activities.

### 8.2 Remuneration

8.2.1 Being a member of the SC is a voluntary, unpaid and part-time position.

8.2.2 GHG Protocol shall reimburse reasonable, documented expenses incurred on GHG Protocol business, such as attending SC meetings, in conformance with relevant guidelines provided by the Secretariat.

8.2.3 All air, rail and accommodation bookings require prior authorization from the Secretariat, and in most instances will be booked directly by the Secretariat.

### 8.3 Acknowledgement

8.3.1 SC members will be acknowledged as such and listed by name as a member of the SC on the GHG Protocol website, in the final publication of standards, guidance, or other normative documents, and in the media.

## 9. Interpretation of Governing Documents

9.1.1 GHG Protocol governance structures and processes to develop, revise and approve any standards owned, published and maintained by GHG Protocol are governed by the ToRs and related documents, collectively referred to as the “Governing Documents,” as detailed in the *GHG Protocol Governance Overview*.

9.1.2 These documents shall be interpreted together as a whole and not separately. In the event of any conflict or inconsistency between the provisions of any of the Governing Documents, the provisions shall be interpreted in a manner that best supports to the overall governance and objectives of GHG Protocol, to the fullest extent possible. Where necessary, any questions of interpretation should be referred to the body responsible for approving the respective ToR or document.