



# Small Group Session Discussion

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## Approach



The objective of this session is to foster collaborative discussions and generate valuable insights on existing forest carbon accounting (FCA) approaches for different use cases and allow for alternative perspectives to be reflected on through leading questions on each case.

More specifically: **Evaluate how different FCA approaches would quantify CO<sub>2</sub> emissions or removals for a corporate GHG inventory in this specific case** (Managed land proxy, Activity based accounting or other recognized options). GHG Decision making criteria are to be adopted while structuring responses.

### Session Structure



▶ The group can discuss the case and scenarios with other members however should independently comment on the 3 use cases via Mural.



▶ Five similar questions are provided for each case to explore key aspects including challenges, opportunities, and options.



▶ Each use case can take up to 20 minutes and will use Mural to facilitate visualization and communication. The mural will be accessible for a week after the session to allow for additional comments and edits.

## Decision Making Criteria

**Purpose:** Support the GHG Protocol Secretariat, Technical Working Groups, and Independent Standards Board in evaluating GHG Protocol accounting and reporting approaches to determine which option among a defined set of options best adheres to the criteria and should be pursued.

Summary version:



Full version:



*Note:* This is a summary version. For further details, refer to the full decision-making criteria included in the annex to the Governance Overview, available at <https://ghgprotocol.org/our-governance>.

## Use Cases Exercise 1



Forest ownership: A forest management company manages a pine plantation under a concession in Malaysia.

Forest management: The plantation is intensively managed with even-aged management.

Temporal considerations: The plantation was established in the 1970s with a 20-30-year rotation.

Spatial considerations: The concession covers 750 ha within Malaysia's 2.4 million ha licensed for planted forests.

Corporate GHG inventory accounting perspectives:

- ▶ Consider how the company that manages the forest plantation will account for scope 1 land management net biogenic (LM) CO<sub>2</sub> emissions or removals.
- ▶ Consider how a sawmill sourcing sawlogs from this plantation will account for scope 3 LM CO<sub>2</sub> emissions or removals.

## Questions for Discussions

1

Are you aligned on how the approach(es) would be applied to this use case or are there different versions?

2

What are the strengths and opportunities with your selected approach(es)?

3

What are the weaknesses and risks with the approach(es)?

4

Are there any other options that make sense to you?  
What are the pros and cons of these?

5

Are there any arguments under which the selected approach is not applicable?

## Use Cases Exercise 2



Forest ownership: A family privately owns and manages a small forest area in Austria.

Forest management: The forest is extensively managed with selected harvests in an uneven-aged mixed forest.

Temporal considerations: The forest has been owned and managed by the family for the past 75 years.

Spatial considerations: The forest area owned and managed by the family covers 20 ha.

Corporate GHG inventory accounting perspectives:

- ▶ Consider how a pulp mill sourcing pulpwood from this and similar family forests will account for scope 3 LM CO<sub>2</sub> emissions or removals.
- ▶ Consider whether their scope 3 accounting would differ if the wood was salvaged after a human-induced fire.

## Questions for Discussions

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Are you aligned on how the approach(es) would be applied to this use case or are there different versions?

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What are the strengths and opportunities with your selected approach(es)?

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Are there any other options that make sense to you?  
What are the pros and cons of these?

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Are there any arguments under which the selected approach is not applicable?

## Use Cases Exercise 3



Forest ownership: A forest management company operates according to a forest license on public forest lands in British Columbia, Canada.

Forest management: The forest is harvested by clearcut with reserves and replanting within a timber supply area following the provincial forest stewardship plan.

Temporal considerations: The forest stands are typically harvested following a 40-60-year rotation period.

Spatial considerations: The area cut and replanted by the company ranges from 15-25 ha parcels within the 2 million ha timber supply area within the 22 million ha of forestland available for harvest in BC.

Corporate GHG inventory accounting perspectives:

- ▶ Consider how the forest management company will account for scope 1 LM CO<sub>2</sub> emissions or removals.
- ▶ Consider how a biomass power plant sourcing wood biomass from this company will account for scope 3 LM CO<sub>2</sub> emissions or removals.



## Questions for Discussions

- 1 Are you aligned on how the approach(es) would be applied to this use case or are there different versions?
- 2 What are the strengths and opportunities with your selected approach(es)?
- 3 What are the weaknesses and risks with the approach(es)?
- 4 Are there any other options that make sense to you?  
What are the pros and cons of these?
- 5 Are there any arguments under which the selected approach is not applicable?

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