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Land Sector and Removals Standard

February 12, 2026

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World Business Council for Sustainable Development

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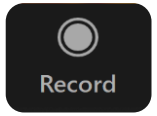

This meeting is recorded.

The webinar recording and slides will be shared afterward and posted to the website.

Today we'll be answering some of the questions you submitted during registration. You are welcome to submit additional questions via the Q&A box, and we'll do our best to address these in our upcoming communications.

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Speakers

Alexander Bassen
GHG Protocol ISB Chair

Maia Kutner
Global Director,
GHG Protocol, WBCSD

Matt Ramlow
Land Sector and
Removals Lead,
GHG Protocol, WRI

Amir Safaei
Land Sector and
Removals Team,
GHG Protocol, WBCSD

Agenda

1. Introductory Remarks
2. LSR Governance and Development Process
3. Overview of the LSR Standard
4. Use Cases
5. Q&A

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Introduction by

Maia Kutner

GHG Protocol Global Director (WBCSD)

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LSR Development Process and Governance

Amir Safaei
Land Sector and Removals Team

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Global multistakeholder process

The LSR Standard was developed through a rigorous, transparent, and inclusive process. Over five years, GHG Protocol engaged experts globally from companies, governments, academia, and civil society through extensive consultation and pilot testing. Feedback from these processes directly informed the final version of the Standard.

138 members participated in technical working groups

300+ external reviewers

96 pilot testing companies and supporting partners

4,000+ comments received

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Road tested: Pilot testing companies and supporting partners

Note that participating in pilot testing does not imply endorsement. This is not a complete list of all pilot testing companies and their supporting partners.

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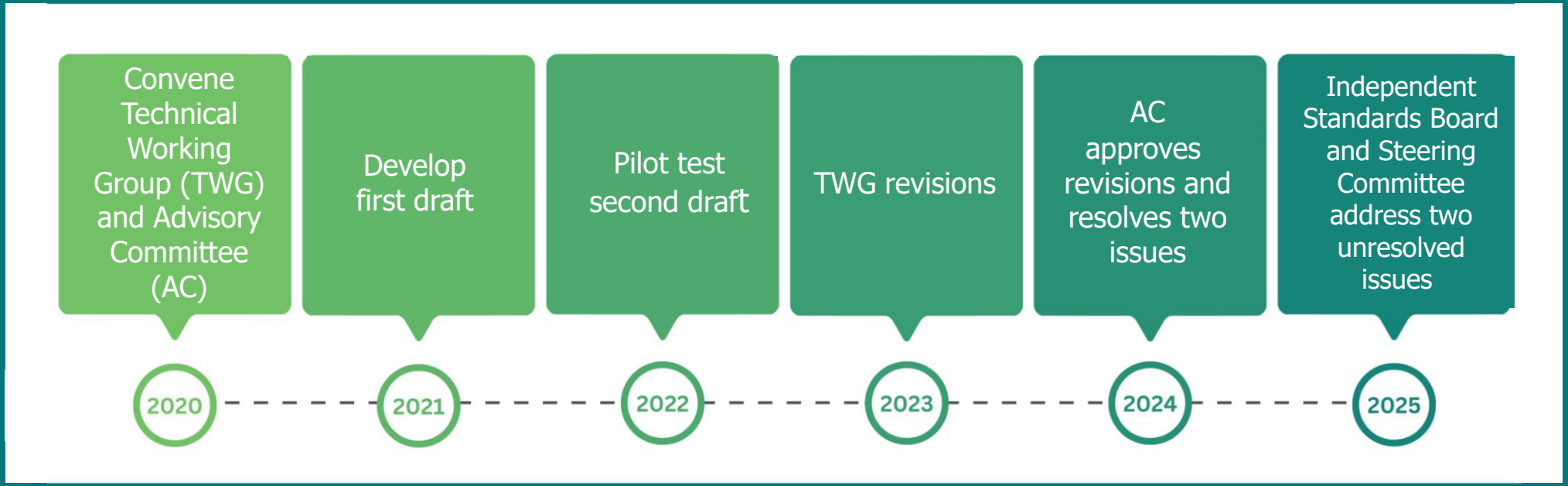
Land Sector and Removals Standard Development Timeline



Independent Standards Board (ISB)'s Role

Alex Bassen

GHG Protocol ISB Chair

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Overview of the LSR Standard

Matt Ramlow
Land Sector and Removals Lead

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Relevance of the Land Sector and Removals Standard

- **First global standard** for companies to account for GHG emissions and CO_2 removals from agriculture.
- **Provides clear requirements** to include such impacts in corporate GHG inventories.
- **Recognizes natural and technological CO_2 removals** are essential to limit warming to 1.5°

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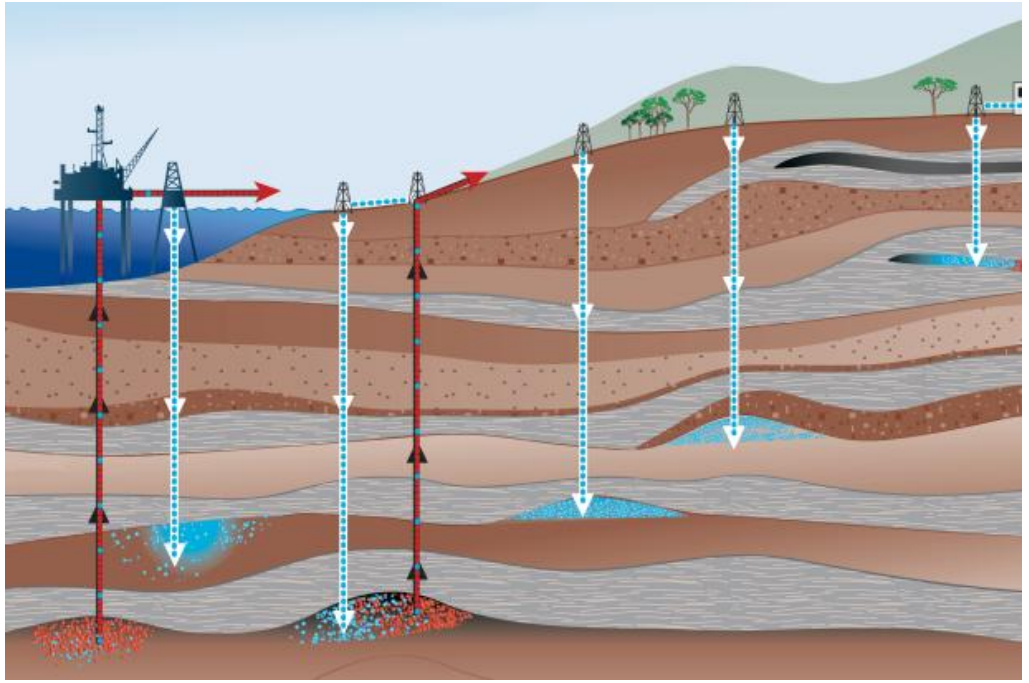
Who should be using the LSR Standard, and what activities are covered?

Significant land sector activities

CO_2 removals or CO_2 capture with geologic storage



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Photos: visiteauclaire.com; IPCC, 2005

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Content of the Land Sector and Removals Standard

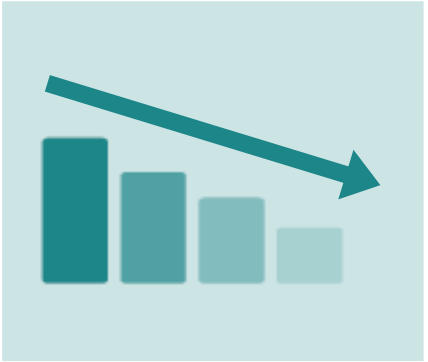
Part 1

Define business goals and inventory design

Part 2

Compile the GHG inventory

Part 3



Act based on the GHG inventory

Part 4

Obtain assurance and report the GHG inventory

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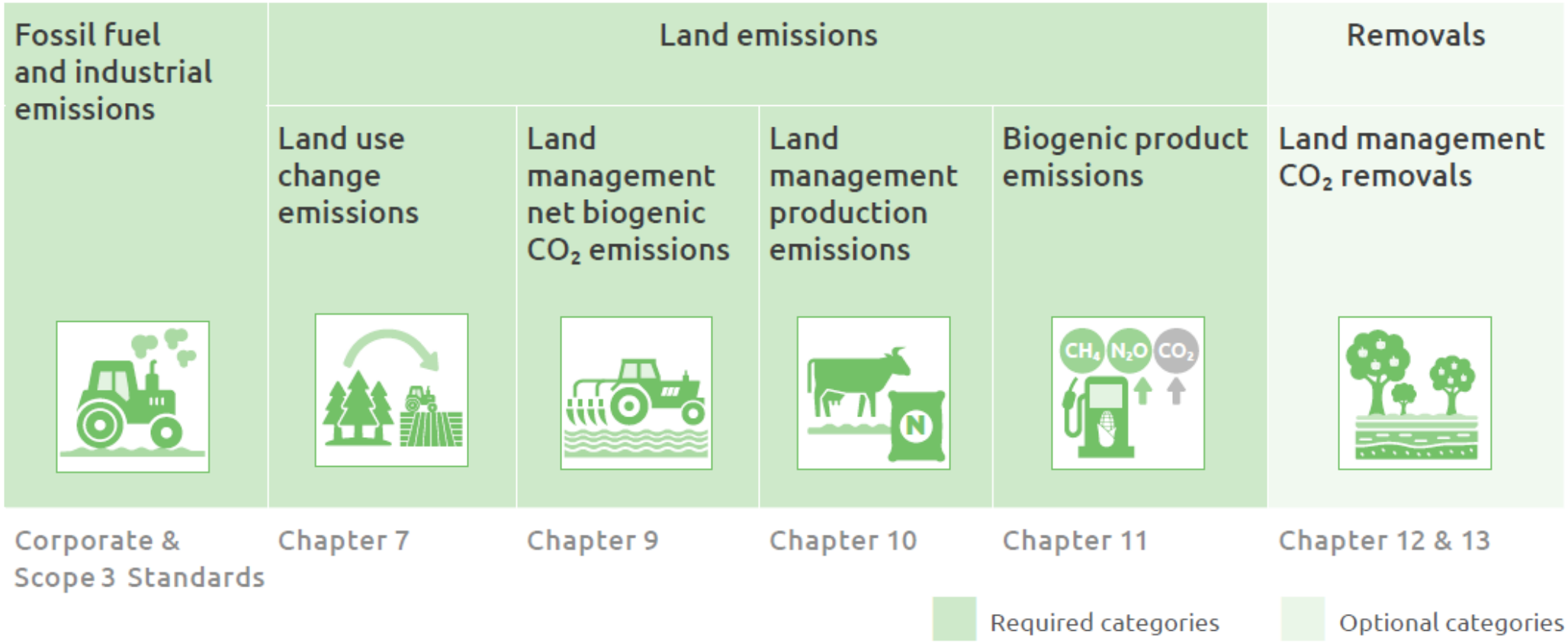
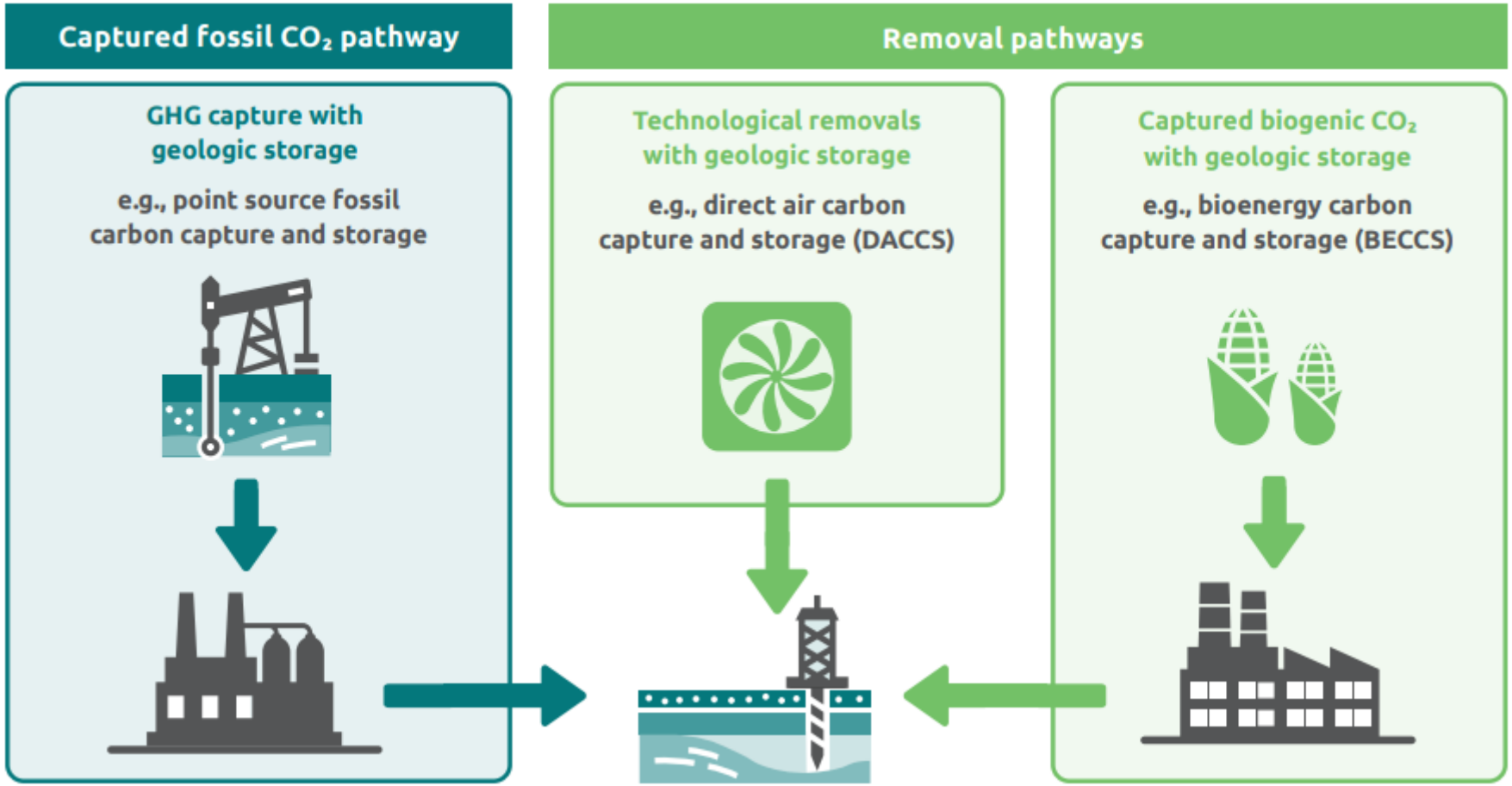
Accounting categories – Land sector



Source: LSR Standard, Executive Summary, Figure 2

Accounting categories – Technological CO_2 removal (TCDR) value chains



Source: LSR Standard, Figure 14.1

Use Cases

Amir Safaei

Land Sector and Removals Team

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Mandatory and voluntary disclosures

The LSR Standard equip the companies to compile and disclose their GHG inventories and other key metrics through mandatory and voluntary reporting programs

The LSR Standard is policy and program neutral such that relevant parts of the standard can be adopted by policymakers and architects of GHG programs.

Set and track progress towards net zero and agriculture sector climate targets

- The **land sector represents 22%** of annual net anthropogenic GHG emissions.

- Land sector mitigation approaches and removals, and new CO_2 removal technologies are key to reach climate goals and ultimately reversing the accumulation of GHGs in the atmosphere.

Figure 2. SBTi emissions coverage with FLAG

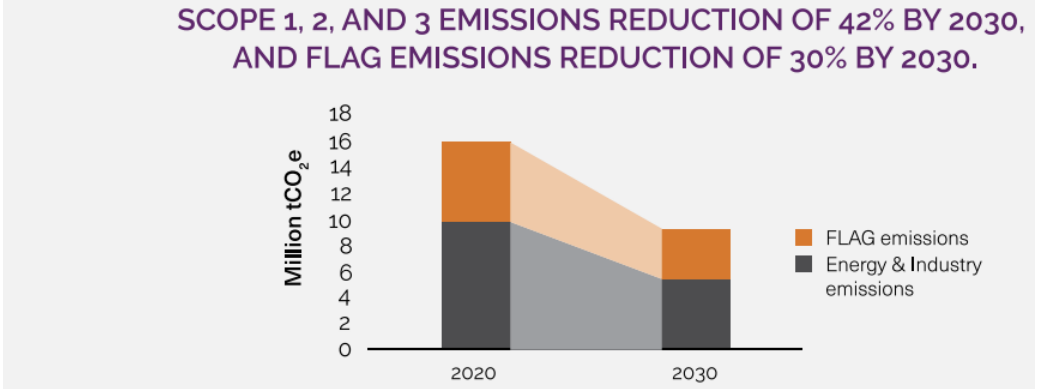
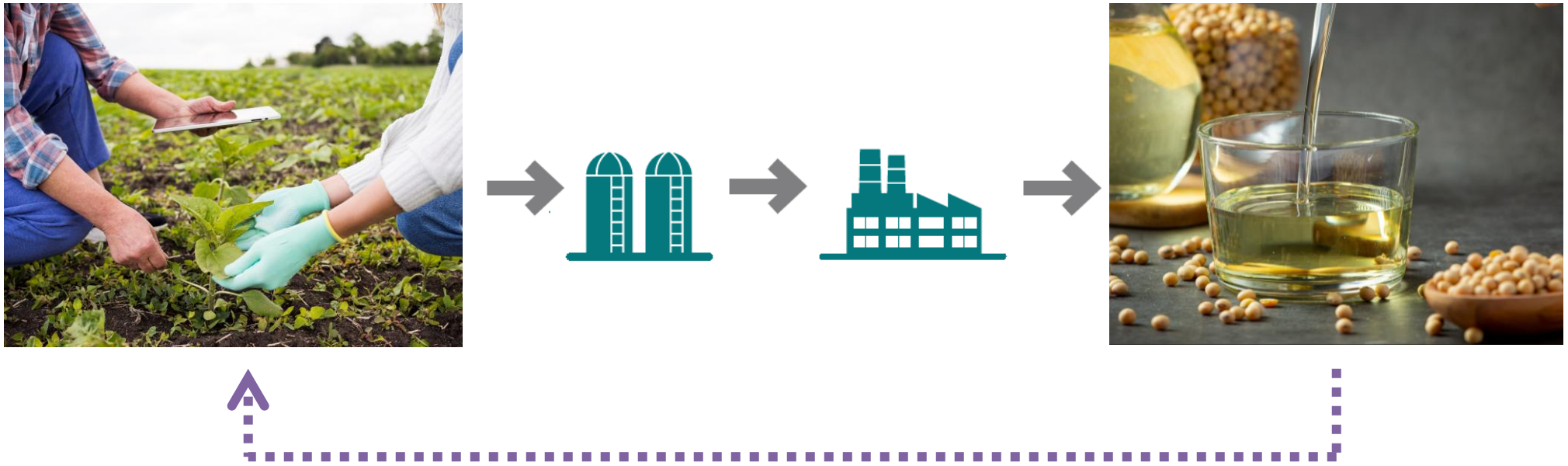


Image: SBTi FLAG V1.1, 2023 (pg 12); SBTi Corporate Net-Zero Standard V 1.3, 2025 (pg 13)

Enabling scope 3 interventions

Updated requirements and guidance on traceability enable companies to track actions occurring in their value chain and incorporate supplier-specific emission or removal factors, to:

- Account for actions within the company's scope 3 GHG inventory
- Enable removals to be in included into the GHG inventory



Photos: People farming together close-up, Freepik; jcomp, Freepik

Responding to Additional Common Questions

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How do I know if the LSR Standard applies to my company or clients?

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Why does the LSR Standard exclude forest carbon accounting, and how should companies report forest-related emissions and removals in the interim?

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Does the LSR Standard change how biogenic CO_2 emissions are reported?

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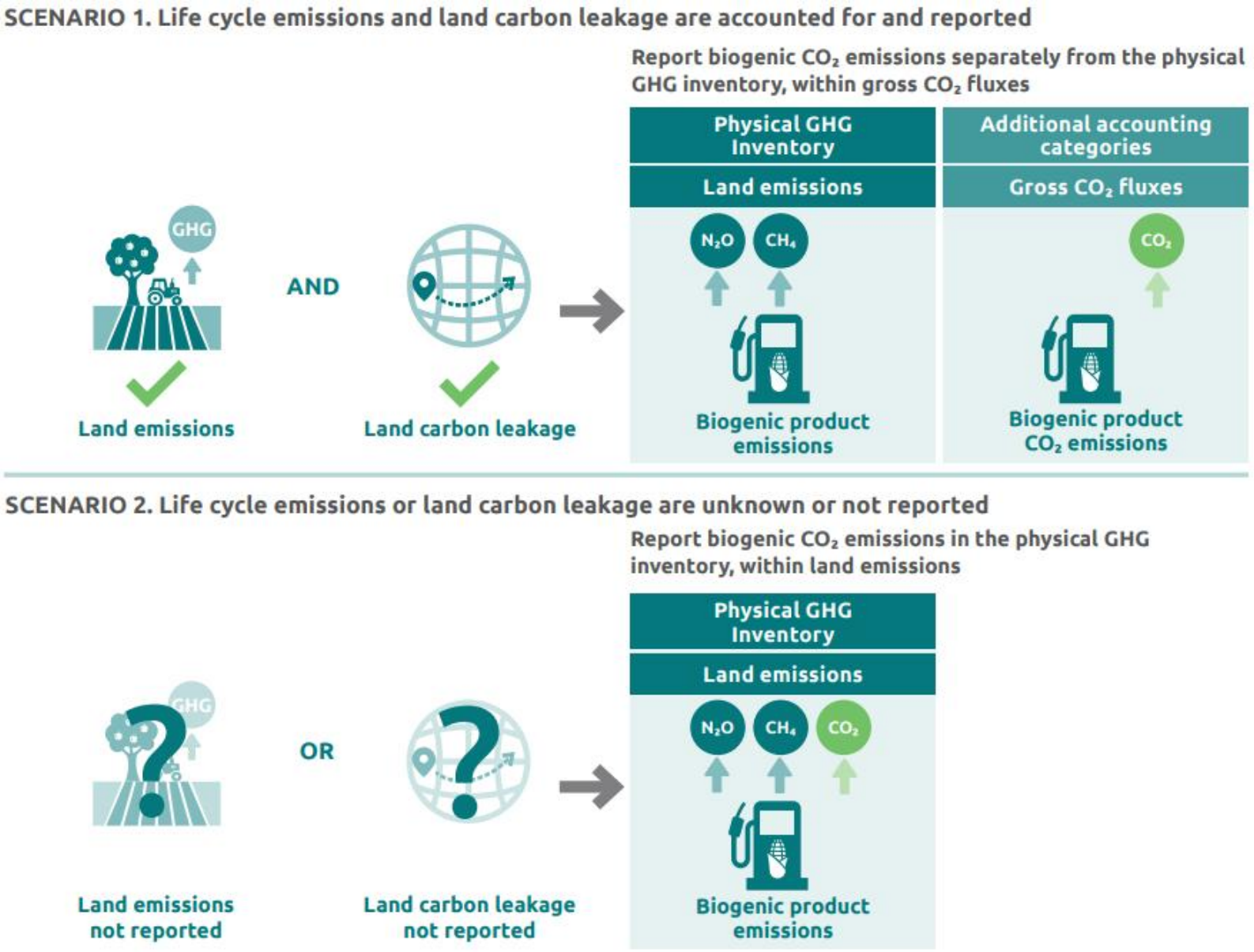

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Source: LSR Standard, Figure 11.1

What is agricultural leakage and when are companies required to account for and report leakage?

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How can companies address traceability challenges to define their spatial boundary?

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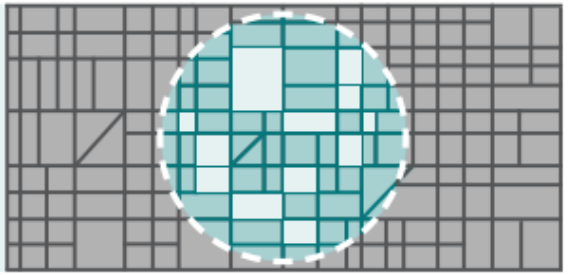
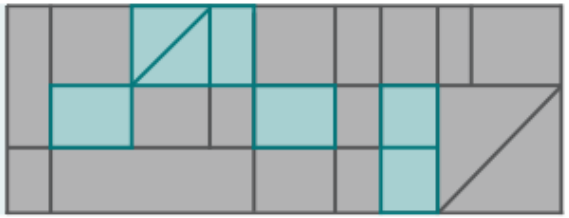
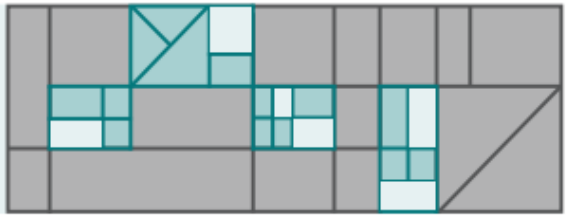
Spatial Boundary	Description	
Global	A spatial boundary representing all lands globally where biogenic products or raw materials are sourced from.	
Jurisdiction	A predefined, spatially explicit area based on a political boundary where biogenic products or raw materials are sourced from. This includes political boundaries based on a subnational jurisdiction (e.g., state or province), country, or political region (e.g., the European Union) of origin.	
Sourcing region	A predefined, spatially explicit land area that supplies a given raw material to the first point of aggregation or first processing facility in the value chain. Sourcing region boundaries may be defined relative to the tier of the value chain that is inclusive of multiple first points of aggregation or first processing facilities with overlapping areas that supply harvested raw materials.	
Land management unit (LMU)	A predefined, spatially explicit area of a given land use, managed according to a clear set of objectives according to a single land management plan to produce a given raw material or set of raw materials. An LMU may represent spatially explicit areas such as a farm, field, or plot.	
Harvested area	A spatially explicit area of productive agricultural land that was harvested at a given time to produce the relevant raw material.	

Attributable productive lands Lands not attributable to the product Lands outside the scope 3 spatial boundary

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Source: LSR Standard, Figure 5.1

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What types of CO_2 removals are eligible under the LSR Standard, and are companies required to report them?

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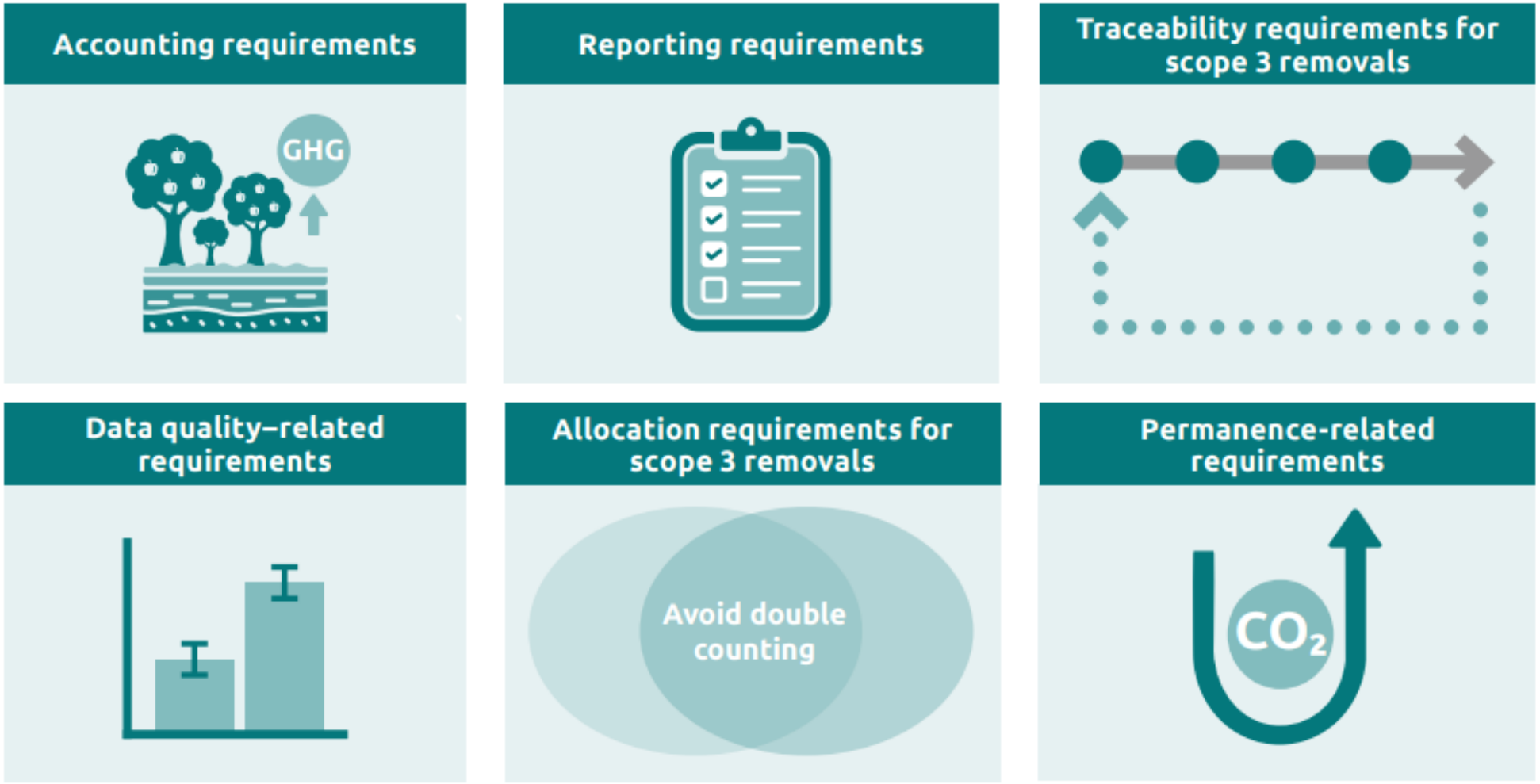
How do you recommend companies address the challenges to meet the removals requirements of the LSR Standard, particularly those related permanence?



Source: LSR Standard, Figure 12.1

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How does the LSR Standard address GHG credits? Does it provide a framework to certify GHG credits?

How does the LSR Standard relate to climate target-setting initiatives and disclosure frameworks?

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How does the LSR Standard relate to the new GHG Protocol-ISO partnership?

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When does the LSR Standard take effect, and what should companies be doing now to prepare?

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Thank you!

You can download the Standard and related materials from https://ghgprotocol.org/land-sector-and-removals-standard

Please subscribe to GHG Protocol's email list to receive updates. ghgprotocol.org/subscribe

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