

# Pilot Testing the GHG Protocol Land Sector and Removals Guidance:

## Questions and Answers

**Webinar name:** “Overview of Pilot Testing the GHG Protocol Land Sector and Removals Guidance”

**Webinar date:** 5 August 2021, 4-5PM CET

**Webinar link** available [here](#).

### Table 1: General Questions

Question	Answer(s)
<b>Is there a fee to participate in pilot testing?</b>	No; there is no fee.
<b>How would the “pilot testing companies” be selected for pilot testing the guidance - is it open to all companies and organizations to test? Would government departments, SMEs, and financial institutions be eligible?</b>	<p>Yes, pilot testing the guidance (to a full or partial GHG inventory) is open to all companies / organizations interested. These “pilot testing companies” will automatically join the pilot testing process once they register. There may be a selection process for “supporting partners”, on the other hand.</p> <p>We encourage participation from a diversity of geographies and sectors to join. Since the GHG Protocol guidance is designed to be globally applicable, pilot testing from all countries is very welcome.</p>
<b>Is there a resource list available with expertise?</b>	We will provide a list of available data and calculation resources to help companies and supporting partners with piloting. We will acknowledge pilot testing companies in the final guidance based on which companies complete the pilot testing process.
<b>How do we register as a pilot testing company or supporting partner?</b>	Please register by filling out the survey here: <a href="https://www.surveymonkey.co.uk/r/L7756YZ">https://www.surveymonkey.co.uk/r/L7756YZ</a>

<b>Will you send confirmation once companies complete the survey?</b>	Yes.
<b>Is this piloting phase for GHG inventory reporting only, or can companies seek to apply the land sector guidance for project-based accounting as well?</b>	The focus is inventory accounting. We would welcome pilots that look at the intersection of project and inventory reporting, e.g., to define and evaluate mitigation actions, within an inventory reporting framework.
<b>In terms of timing, would we do this as part of our normal 2021 inventory preparation process?</b>	Pilot testing companies can define their scope when pilot testing --- such as pilot testing a section of the Guidance or apply it to (a part of) their inventory.  A great option indeed would be to apply the accounting to the 2021 inventory program.
<b>Could you please share the draft protocol with potential pilot companies before they commit to become pilot companies? Or at least present in more details its actual content, so that we can more adequately evaluate the scope of work? Even if the draft guidance is not available until very late this year, it would be helpful to have a list of data requirements as early as possible so we can work with our internal teams and/or supporting partners to begin collecting data.</b>	We are still drafting the guidance and will aim to share a draft previous to the pilot testing phase. If the question is to decide on whether to fill out the survey, we encourage you to fill out the survey. If at a later stage you cannot participate, let us know. We'll evaluate the option to provide a list of data requirements earlier to give you as much lead time as possible.
<b>Could you remind us of an expected time commitment during the pilot testing phase?</b>	The pilot testing and review phase start in Q1 2022. The expected duration is 4 months (pilot testing) and 6 months (review phase).

Table 2: Relationship to Other Initiatives

Question	Answer(s)
<b>I'm not clear about whether we should be piloting the land sector guidance or FLAG... any distinctions you can make there would help.</b>	Companies are encouraged to pilot both. The SBTi FLAG project is providing guidance on setting science-based targets for the land sector, while the GHG Protocol guidance is

providing the framework and guidance on developing GHG inventories to account for and track progress towards targets over time.

<b>How does the GHGP pilot interact with SBTi FLAG pilot reporting?</b>	We are in contact with SBTi FLAG (and the other various ongoing SBTi/SBTN initiatives) to maximize alignments among initiatives.
<b>How does the timing of the pilots/final GHG protocol guidance intersect with new SBTi guidance timing?</b>	We encourage you to follow-up with updates from SBTi and SBTN. In parallel, we are in contact with the various ongoing SBTi/SBTN initiatives to aim to maximize alignments between them. We will continue to monitor exact timing of the other initiatives (pilot testing/publication). For Net Zero, the criteria are in consultation now and will likely build on top of the GHGP guidance.
<b>Is it relevant whether or not all suppliers in the value chain have subscribed to SBTi or use GHGP in the past?</b>	It is not required; it may be helpful to enable the reporting company to collect data more easily from suppliers.
<b>Will the link between the guidance to SBTi allow companies to claim sequestration on land in value chain as reductions for their SBT's? Is this correct?</b>	The GHG Protocol guidance will give recommendations for how to account for emissions and removals from land management (including soil carbon) within a corporate inventory. SBTi (FLAG, Net Zero) will set rules about how such removals could be "netted" with emissions and/or counted toward science-based targets.

Table 3: Pilot Testing Process Questions

Question	Answer(s)
<b>What criteria do you use to determine which case studies will be included in the final guidance?</b>	We would like a variety of case studies to be included in the final guidance to illustrate the different accounting topics covered in the guidance; highlight best practice approaches to each topic; and include a diversity of case studies from different sectors and countries.
<b>If a company doesn't have a preferred consultancy to implement the guidance, will a consultancy be provided if required? Or will that cost fall on the company?</b>	The cost will fall on the company.

<b>What do you mean by "internal support" under Pilot testing companies? How would this and Supporting partners coordinate and exactly work?</b>	Some companies have their internal teams /sustainability experts to implement the guidance, so they will not require the support of supporting partners. Companies can join individually without any supporting partner involved.
<b>How shall pilot testing companies and supporting organizations indicate their relationship? Through separate or joint survey responses?</b>	For pilot testing companies that have a preferred consultancy they would like to jointly participate in pilot testing, pilot testing companies should indicate their supporting partner in the survey they fill out, and the supporting partner should additionally fill out the survey and indicate the pilot testing company they'd like to work with (if they have a specific one).
<b>Do consultancies have to be registered as supporting partners before companies can work with them or can companies find a consultant on their own?</b>	No, consultancies do not have to be registered as supporting partners. Companies can find a consultant on their own.
<b>Can supporting partners choose which companies they would support?</b>	Yes.
<b>For supporting organizations, will there be details on the amount of time that will be needed to dedicate to supporting pilot testing companies?</b>	It is difficult to answer because it depends on the pilot testing companies themselves. The survey results should give us more information on capacity and needs.
<b>With regard to supporting partners - is the intent to have partners providing comprehensive GHG reporting guidance, or does this group see a role for partners focused on specific components of the guidance like agricultural sourcing?</b>	This is completely open and can be scoped according to the interest of the company or supporting partners.

Table 4: Technical Questions

Question	Answer(s)
<b>Aligned with the need to report LUC emissions, but what mechanisms do companies have for reducing these emissions to progress against a scope 3 Science-based Target? Are avoided</b>	Companies will be encouraged to reduce their Scope 3 LUC emissions (direct or statistical land use change) to help hit their targets, just as they reduce other emissions in their inventory to make progress toward their

**grassland conversion schemes going to be eligible, for example?**

targets. How and if a type of strategy, e.g., avoided grassland conversion, shows up in company's inventory depends on the type of intervention and is discussed in the new Guidance.

**Will the updated protocol address emissions reduction goals? If so, will it include guidance around baseline recalculation?**

Yes, there will be guidance around tracking progress over time and setting targets (both around emissions and removals). As in the Scope 3 Standard we will include guidance around baseline recalculation.

**Is there any kind of steer available on what kind of data a company will need to hand to successfully use this guidance during the pilot testing phase?**

If GHG inventory accounting (Scope 1, 2, 3) has been carried out in the past, the types of data needed to test out quantification will likely be quite similar. Additional guidance is provided regarding data requirements to report on CO<sub>2</sub> removal and land tracking metrics.

**Can you please clarify if all upstream industry will fall in Scope 1?**

The guidance is designed for all companies within a value chain. Scope 1 is defined relative to the facilities or lands a company owns or controls. If the upstream companies are preparing an inventory, then yes this could be included in scope 1.

**Will there be guidance on how to differentiate between biogenic emissions from Ag/ranching and other biogenic emissions?**

Yes, we will provide specific guidance on how to report emissions within the different accounting categories and the methods available to estimate emissions. Likewise, the guidance will clarify how to report these various impacts within the overall GHG inventory.