

GHG Protocol *Land Sector and Removals Guidance* Pilot Testing

Terms of Reference for Pilot Testing Companies

A. Introduction and overview

The Greenhouse Gas Protocol (GHG Protocol) is a multi-stakeholder partnership of businesses, non-governmental organizations (NGOs), governments, and others convened by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD). Launched in 1998, the mission of the GHG Protocol is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards and tools, and to promote their adoption in order to achieve a low emissions economy worldwide.

The Greenhouse Gas Protocol is currently developing new guidance for companies on how to account for and report emissions and removals from land use, land use change, biogenic products, technological CO₂ removals, and related activities in GHG inventories, building on the [Corporate Standard](#) and [Scope 3 Standard](#).

After the first draft of the GHG Protocol's *Land Sector and Removals Guidance* is prepared and has undergone initial rounds of review, a select group of companies and organizations will have the opportunity to test the draft guidance to ensure that it can be practically implemented, provide feedback for its improvement, and serve as important case studies in the final publication.

B. Objective of pilot testing

The Greenhouse Gas Protocol is seeking organizations in a variety of countries and sectors to pilot test the *Land Sector and Removals Guidance* by applying the draft guidance to estimate and report their full value chain corporate GHG inventory. The organization should provide feedback on the rigor, quality, usability and practicality of the guidance by completing a pilot testing feedback questionnaire and optionally submitting an inventory report and generating a case study for inclusion in the guidance.

C. Pilot activities

The pilot testing company should:

- Scoping and preparing for pilot testing
 - Identify the scope of the pilot testing activities, including the company's business goals, sector, relevant GHG impacts, scope of analysis, etc., by completing the [pilot testing survey](#);
 - Review the guidance, evaluate implications for implementing the guidance for their company (business goals, sector, land uses and GHG impacts), and scope out work required to develop a corporate GHG inventory or expand current GHG inventory
 - Compare any existing land sector accounting methods used for the company's current GHG inventory with the guidance to evaluate alignment and identify gaps
 - Secure resources, including hiring consultant if needed
- Apply guidance and develop GHG inventory
 - Apply the guidance to collect the necessary data, quantify emissions/removals, and report a corporate GHG inventory that includes land sector emissions and removals according to the guidance

- A complete scope 1, 2 and 3 GHG inventory following the guidance is preferred. If that is not possible, pilot testing companies can apply the guidance to estimate or update land sector emissions or removals for a subset of the inventory (e.g. partial scope 3 inventory)
 - Companies are also encouraged to apply the guidance to identify and/or estimate mitigation opportunities to achieve corporate targets and implement GHG mitigation activities (in company operations or with supply chain partners) and incorporate results into the company's GHG inventory
- Provide pilot testing feedback (for more information, see section E)
 - Complete the pilot testing feedback questionnaire (required)
 - Develop an inventory report (recommended)
 - Develop case study (optional)

The amount of time and resources required for pilot testing (i.e. collection of data and development of GHG inventory) will vary based on the company's business goals, sector, location in the value chain, technical capacity, existing data and GHG inventory management system, and other factors. Estimates for the resources required to complete the pilot testing questionnaire/feedback report (after completing the GHG inventory) is 3-5 days FTE to complete, but can be higher depending on the scale of pilot testing and the scope of the inventory. Resource requirements for other pilot testing activities are dependent on the specific application. Pilot testing companies could mobilize their internal staff, work with existing consulting partners, or work with supporting partners identified through the piloting process. GHG Protocol does not provide financial resources for pilot testing.

D. Benefits for pilot testing companies

- Pilot testing provides an exclusive opportunity for companies to review and test-run the guidance prior to the publication, to get an early start to implement the guidance that will be the basis for SBTi and other initiatives, and identify areas for improvement and become a front runner in sustainability reporting.
- Opportunity to learn and exchange best practices with other business participants.
- Secretariat will provide support including webinar(s) to present draft guidance and answer questions about the guidance. More details provided under F. below.
- Pilot testing companies will be recognized as Pilot Testing Companies and listed by affiliation in the final publication.

E. Deliverables

1. Complete the pilot testing feedback questionnaire

- Complete pilot testing feedback questionnaire to provide feedback on the draft guidance, including specific questions for feedback on options provided as well as feedback on the GHG inventory process, including practical experiences, scope of the analysis, strengths and weaknesses, and suggestions for improving the guidance based on the experience.

2. Submit inventory results (recommended but not required)

- Submit GHG inventory prepared according to the guidance to GHG Protocol secretariat, including the results of pilot testing to further substantiate the feedback provided.

- Note: The company may choose to disclose this information publicly or specify what aspects of their report may be shared in any GHG Protocol summary of the pilot testing phase.¹

3. Case study and communication materials (optional)

- Develop a short description (1 page) of a particular issue from the GHG inventory and piloting experience that can be included in the final guidance as an example or case study.

F. Support during the implementation

Based on the geography and the sector, pilot testing companies will be supported by a lead organization: WRI, WBCSD, BCSDs, or selected supporting partners such as designated consultancies, tool developers and database providers. The GHG Protocol Secretariat will serve as the primary point of contact for pilot testing organizations.² The lead partner organization will:

- Organize and facilitate calls with relevant groups of pilot testing companies to help explain the guidance, address questions or explain relevant resources for specific geographies, sectors, or GHG source and sink categories (depending on the need and opportunity the lead partner may also organize a group call to exchange and discuss feedback)
- Identify resources pilot testing companies can apply to implement the guidance, including providing a spreadsheet of available data sources and calculation tools
- Provide support to participants, such as answering questions about the guidance or further elaborating on the guidance
- Connect pilot testing companies with other technical experts as needed to answer more specific questions
- Provide templates for pilot testing companies to fill out to provide feedback on the draft guidance and the activities they undertook
- Assist with preparation of case studies to include in the final publication
- Synthesize and incorporate feedback into the revised version of the guidance
- Evaluate demand for additional GHG Protocol guidance and tools

G. Learning from implementation

Feedback from the Pilot Testing Group will be incorporated into the final version of the guidance. The GHG Protocol Secretariat and supporting partners will respond to feedback provided by pilot testing companies. The Secretariat will prepare a summary of the results from the pilot testing questionnaire and how feedback from the Pilot Testing Group informed the final version of the *Land Sector and Removals Guidance*.

¹ In case of the companies disclosing confidential or business-sensitive information, a non-disclosure agreement (NDA) can be signed between the GHG Protocol Secretariat and pilot testing companies to preserve the confidentiality of the data.

² Note that limited resources are available for technical support and will depend on the availability of supporting partners. Prioritization may be necessary to work within the available budget.

H. Timeline

Activities	2021				2022			
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Drafting and revision through Technical Working Group and Advisory Committee	■	■	■	■				
Review Group, Pilot Testing Group and Supporting Partner recruitment	■	■	■	■				
Review by Review Group					■			
Pilot testing (4 months)					■	■		
Revise incorporating feedback from pilot testing and review						■	■	
Finalize and publish final standard/guidance								■

I. Registration

If you have any questions, please contact Amir Safaei at Safaei@WBCSD.org. Companies can sign up for pilot testing by completing the [pilot testing survey](#).