



Greenhouse Gas Protocol

Independent Standards Board

Terms of Reference

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1	Introduction	3
2	Remit and Oversight.....	4
3	Responsibilities.....	5
4	Composition	6
5	Meeting Organization and Documentation	9
6	Decision Making	10
7	Special Procedures during Initial Establishment	11
8	Commitment, Remuneration and Acknowledgement	11
9	Interpretation of Governing Documents.....	12

1 Introduction

1.1 Definitions

- 1.1.1 “Co-Hosts” refers to the co-hosts of the 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 with frameworks based on or referencing GHG Protocol authorized to participate in Independent Standards Board (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 GHG Protocol Steering Committee (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” (TWGs) 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 ISB.
- 1.3.2 Additional details regarding the role the ISB 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 ISB Terms of Reference (ToRs) are the intellectual property of the GHG Protocol Co-Hosts and are approved by the SC. All rights, title and interests in and to the ISB ToRs are owned exclusively by the Co-Hosts.
- 1.3.4 The latest version of the ISB 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 ISB is a decision-making body within GHG Protocol, with the mandate to review and approve GHG Protocol Standards according to the *GHG Protocol Standard Development and Revision Procedure*, operating in the public interest and with the objective of maximizing the impact of GHG Protocol.
- 2.1.2 The ISB 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 ISB is duly authorized by the Co-Hosts, which are the legal entities that oversee GHG Protocol.
- 2.2.2 The ISB is overseen by the SC, which has a duty to appoint and remove ISB members, including the Chair (and Vice-Chair, if any), approve the ISB remit, ensure the remit is being followed and ratify ISB decisions on standards according to the *GHG Protocol Standard Development and Revision Procedure* and other normative documents.

3 Responsibilities

3.1 Guidance

- 3.1.1 The ISB is responsible for providing guidance to the SC, Secretariat and TWGs, including but not limited to the following:
- i. Advise the SC on any updates to the *GHG Protocol Standard Development and Revision Procedure*, including reviewing it as necessary and proposing amendments, taking account of any stakeholder comments that have been received.
 - ii. Advise the SC on the need for new and/or revised standards and their objectives and scope.
 - iii. Advise the Secretariat on the review of comments and feedback received on standards.
 - iv. Advise on how to achieve coherence among GHG Protocol Standards and harmonization with other standard-setting entities.
 - v. Advise on how to achieve consistency across TWG outputs and recommend solutions to major technical or policy disagreements and questions within and between TWGs.

3.2 Decisions

- 3.2.1 The ISB is responsible for taking the following decisions:
- i. Approve the decision-making criteria and hierarchy for standards development, as set out in the *GHG Protocol Governance Overview*.
 - ii. Approve the TWG ToR and any amendments thereof.
 - iii. Approve the membership of TWGs, based on recommendations of the Secretariat.
 - iv. Request the Secretariat to convene and manage the TWGs.
 - v. Approve a *Standard Development Plan* for each standard being developed or revised, as proposed by the Secretariat.
 - vi. When TWG members cannot come to consensus on a subject, consider the documented differences in perspectives and make decisions guided by the GHG Protocol decision-making criteria and hierarchy, as set out in the *GHG Protocol Governance Overview*.
 - vii. Review and approve final version draft standards received for consideration from the Secretariat, or revert these back to the Secretariat for further work and amendment, with detailed comments.
 - viii. Where final version draft standards have been approved, present the standard to the SC for ratification, with a statement that the ISB ToR and *GHG Protocol Standard Development and Revision Procedure* were properly followed, the standard meets its applicable *Standard Development Plan* and is aligned with GHG Protocol's mission, vision and strategy.

3.3 Limitations

- 3.3.1 The ISB cannot, without the consent of the Co-Hosts:
- i. Take decisions that impact the existing governance structure, legal status or ownership of GHG Protocol.
 - 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 ISB shall consist of a maximum of eighteen (18) members, including its Chair and Vice-Chair, if any.
- 4.1.2 The ISB shall consist of leading experts in GHG emissions accounting, reporting, target-setting, mitigation and/or risk management, including those with a demonstrated track record of providing technical/scientific and strategic leadership and possessing experience in the broader application of core GHG emissions accounting standards within the global economy.
- 4.1.3 Guiding criteria for the selection of individuals for ISB membership are:
 - i. Independence and commitment to the GHG Protocol vision and mission and to serving the public interest.
 - ii. Strong track record in advancing the global climate and sustainability agenda (e.g., publication in peer-reviewed journals).
 - iii. Demonstrated knowledge and technical competence in GHG accounting and a good understanding of GHG reporting and reduction target-setting.
 - iv. Excellent analytical thinking combined with intellectual rigor.
 - v. Demonstrated experience in working constructively and impactfully with diverse stakeholders from across the globe.
 - vi. High level of competence with stakeholder engagement, demonstrating sensitivity, responsiveness and influencing skills.
- 4.1.4 Strong communication skills, with the ability to represent GHG Protocol's interests effectively and to listen, consider, and debate the views of others with an open mindset.
- 4.1.5 Balanced judgment, pragmatic mindset and judicious decision-making abilities.
- 4.1.6 Deep understanding of the global political and economic environment and of the ecosystem within which GHG Protocol operates and its stakeholders.
- 4.1.7 ISB members shall serve the ISB in their individual capacity, rather than as representatives of specific organizations or institutions.
- 4.1.8 Each member of the ISB 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 4.1.9) and shall agree contractually to act in the public interest and to prioritize the GHG Protocol mission and objectives when deciding on GHG Protocol Standards.
- 4.1.9 ISB 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 nomination and on an ongoing basis.
- 4.1.10 Despite serving in their individual capacity, to ensure diverse representation, members should be selected to reflect a broad base of skills, knowledge, experience and perspectives. The composition of the ISB should include roughly balanced representation from academia,

research, civil society, the private sector and financial sector as well as intergovernmental/multilateral bodies.

- 4.1.11 ISB members shall have diverse backgrounds to represent the various objectives of scientific integrity, global harmonization among programs and initiatives and business/practitioner feasibility.
- 4.1.12 The SC shall strive to achieve balance and diversity amongst ISB members across geographic region, ethnicity, gender identity, institutional background and perspective. The work of the ISB shall not be invalidated by its inability at times to achieve an optimum level of diversity.
- 4.1.13 The following individuals are not eligible for ISB membership:
 - i. Active employees of either Co-Host.
 - ii. Employees of an entity which has donated to GHG Protocol within the past three (3) years.
 - iii. Former employees of an entity which has donated to GHG Protocol within the past two (2) years, 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 SC or TWG—unless that role is relinquished.
- 4.1.14 A list of all active and past members of the ISB shall be made publicly available on the GHG Protocol website.

4.2 Appointment and Removal of ISB Members

- 4.2.1 The members of the ISB are appointed by the SC for a term of two (2) years, with an option to serve two (2) two-year terms in total.
- 4.2.2 The SC shall appoint and oversee a Chair and, optionally, a Vice-Chair.
- 4.2.3 The appointment of the Chair and Vice-Chair shall be for a term of two (2) years, renewable once only upon unanimous decision by the SC, and shall take into consideration the need to achieve diversity (including geographical, gender identity and cultural diversity) within the ISB.
- 4.2.4 The Chair and Vice-Chair may alternatively serve a second two-year term as a regular member of the ISB, as determined by the SC.
- 4.2.5 Prior to the end of the first two-year term, an assessment shall be conducted that may lead to the renewal or termination of term for a portion of the ISB, to be determined by the SC.
- 4.2.6 Should an ISB member, Chair or Vice-Chair be unable to finish their term, a replacement shall be nominated by the Chair of the SC, based on the recommendation(s) of the ISB and Secretariat, and will be confirmed by consensus or majority vote of the SC.
- 4.2.7 An ISB member, Chair or Vice-Chair may be removed by consensus or majority vote by the SC on reasonable grounds. Such 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.
 - iv. Other reasonable causes in the view of the SC.

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 observers of the ISB, to represent Secretariat and TWG recommendations before the ISB and to represent ISB decisions to the Secretariat. Each representative may assign this responsibility to an alternative senior member of the Secretariat with prior communication to the ISB Chair.
- 4.3.2 In addition to regular members of the ISB, the SC may issue a standing invitation for other standard-setting, regulatory and disclosure entities with frameworks based on or referencing GHG Protocol (Observing Entities) to participate in ISB meetings in alignment with the Co-Hosts pursuant to Section 5.
- 4.3.3 Observing Entities shall nominate an individual who meets the guiding criteria for selection pursuant to Section 4.1.3 as their representative to the ISB.
- 4.3.4 Observing Entities shall not have any voting rights.

4.4 Roles and Responsibilities of the Chair and Vice-Chair

- 4.4.1 The Chair shall be responsible for:
 - i. Representing the ISB before the SC and to external stakeholders.
 - ii. Representing the ISB in engagement with the Secretariat, including regular consultations regarding planning and drafting materials for ISB deliberations.
 - iii. Advising the SC on the identification and selection of ISB members.
 - iv. Ensuring the ISB is working in accordance with this ToR.
 - v. Establishing ISB member sub-panels (if required) and determine their roles and assignments in consultation with the Secretariat.
 - vi. Aligning the agenda of ISB meetings with the Secretariat.
 - vii. Chairing all meetings of the ISB in an impartial manner that yields a balanced consensus of views toward the aim of achieving the best outcomes for GHG Protocol.
 - viii. Determining when consensus cannot be reached and call for and preside over resulting votes.
- 4.4.2 When a new or revised standard is ready to be submitted for SC ratification, the ISB Chair shall direct the Secretariat to prepare a report that:
 - i. Summarizes the standard's development process to date, demonstrating how the approved procedures have been implemented, and includes a clear description and justification of any departure from the approved procedure.
 - ii. Explains the main issues and concerns raised during the process, as well as responses thereto.
 - iii. Explains how the standard meets the *Standard Development Plan*.
 - iv. Includes a summary of all comments received during public consultation and an explanation of the responses thereto in the final draft of the standard.
 - v. States that a summary of comments and responses has been published and that individual responses have been provided to those who commented.
 - vi. Includes as an Annex the final version of the standard that is being submitted for approval.
- 4.4.3 The Vice-Chair, if any, shall chair meetings of the ISB in the absence of the Chair, and support with other tasks as requested by the Chair.

- 4.4.4 If the ISB Chair receives notification from the Secretariat that a formal complaint has been received (along with any further relevant information, including any level of confidentiality requested by the complainant) the ISB Chair shall in a timely manner:
- i. Present the complaint to the ISB for discussion.
 - ii. If necessary, consult with the Secretariat and/or the SC Chair.
 - iii. Determine an appropriate response to the complaint.
 - iv. Instruct the Secretariat to inform the party submitting the complaint of the response and reason for it, log the complaint and response, and, if appropriate, use as input to revise GHG Protocol Standards and procedures in the future.

5 Meeting Organization and Documentation

5.1 Support

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

5.2 Frequency

- 5.2.1 The ISB is expected to meet up to twelve (12) times per year for a half-day, with the exact frequency dependent on the phase of the standard development or revision process.
- 5.2.2 In the first year of a standard development or revision process, two (2) in-person meetings are expected, with the remainder virtual.
- 5.2.3 If deemed necessary, additional meetings may be scheduled upon request by at least three (3) members of the ISB and written notification to the Chair.
- 5.2.4 To support the delivery of any annual work plan defined by the Secretariat, additional meetings may be scheduled upon request by the Secretariat and written notification to the Chair.
- 5.2.5 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 ISB members or the Secretariat.
- 5.3.2 The meeting agenda shall be sent to all ISB 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 three (3) working days prior to the agenda being sent out and be shared with all ISB 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 ISB shall participate in all ISB 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 and Secretariat as soon as possible.
- 5.4.4 In addition to members, Observing Entities may participate in a meeting.
- 5.4.5 To present topics for discussion and decision, the Chair may invite subject matter experts from the Secretariat to attend a meeting.
- 5.4.6 Guests without voting rights may be invited to meetings by the ISB Chair, or by the Secretariat with the approval of the ISB Chair.
- 5.4.7 To support with meeting facilitation and documentation, members of the Secretariat will be assigned to participate in the meetings.

5.5 Meeting minutes

- 5.5.1 The Secretariat shall prepare the minutes of each ISB meeting.
- 5.5.2 The minutes of ISB meetings shall capture attendance, deliberations, outcomes and decisions.
- 5.5.3 Sensitive information may be redacted from the publicly available 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 If decisions require implementation, the implicated institution and/or responsible person, as well as a timeline, shall be mentioned in the minutes.
- 5.5.6 Meeting minutes shall be signed by the Chair and distributed to meeting participants at most ten (10) working days after a meeting and kept on record for five (5) years.
- 5.5.7 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.
- 5.5.8 If objections are raised, the Chair will work with ISB 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 the resolution of the prior objection.
- 5.5.9 Meeting summaries capturing attendance, key deliberations, outcomes and decisions will be made publicly available on the GHG Protocol website.

6 Decision Making

6.1 Quorums

- 6.1.1 An ISB meeting shall not be held unless there is a quorum present.
- 6.1.2 A quorum is defined as two-thirds of the ISB members present in person or via telecommunications, including at least the Chair or Vice-Chair.

- 6.1.3 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 ISB 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) ISB members, with any dissenting views documented.
- 6.2.3 Abstentions shall be counted as a vote against a proposal.
- 6.2.4 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 the two-thirds majority shall relate to those voting ISB members only.
- 6.2.5 Each member shall have one vote. Neither proxy voting via another ISB member nor via appointment of an alternate shall be permitted.
- 6.2.6 At the discretion of the Chair, electronic voting may be permitted within a clearly communicated and defined length of time following a meeting to help account for the global nature of the ISB 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 requirements.
- 6.2.7 Members of the ISB are expected to take decisions that adhere to the following principles:
- i. Consensus-seeking: Attempting to generate as much agreement among ISB members as possible through a focus on finding solutions.
 - ii. Rigor: Attempting to shape decisions that reflect GHG Protocol decision-making criteria and hierarchy as in the *GHG Protocol Governance Overview*.
 - iii. 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 ISB is fully constituted pursuant to Section 4.1, the provisions on decision-making pursuant to Section 6.1 and general notice periods in this document shall be waived regarding any decisions taken pursuant to Sections 3.2.1.i–3.2.1.iv.
- 7.1.2 All decisions shall be taken by consensus among all ISB members appointed to date and recorded in writing.

8 Commitment, Remuneration and Acknowledgement

8.1 Commitment

- 8.1.1 When joining the ISB, members commit to:

- i. Knowing GHG Protocol, its standards, guidance, tools and the environment in which it operates.
 - ii. Following relevant research and new developments in carbon accounting and target-setting.
 - iii. Dedicating an appropriate amount of time, as described below, to ISB activities.
 - iv. Disclosing participation in other activities that could cause potential or perceived conflict of interest.
 - v. Attending ISB meetings (both physical and virtual) and preparing for meetings, discussions and other activities.
 - vi. Preparing written basis for conclusions once decisions have been made.
 - vii. Respecting any confidentiality requirements as advised by the Secretariat.
- 8.1.2 ISB members may expect to commit up to twenty-five (25) days per year, including preparatory time. The actual time commitment will depend on several factors, including the degree of consensus achieved in the TWGs.
- 8.1.3 The Chair and Vice-Chair, if any, should expect to commit up to forty-eight (48) days per year, including preparatory time. The actual time commitment will depend on several factors, including degree of consensus achieved in the TWGs.

8.2 Remuneration

- 8.2.1 Being a member of the ISB is a part-time position.
- 8.2.2 GHG Protocol may provide remuneration in its sole discretion to ISB members at a fixed rate to be defined by the Co-Hosts.
- 8.2.3 GHG Protocol shall reimburse reasonable, documented expenses incurred on GHG Protocol business.
- 8.2.4 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 ISB members shall be acknowledged as such and listed by name and affiliation as a member of the ISB on the GHG Protocol website and in the final publication of standards, guidance or other normative documents.

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 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.