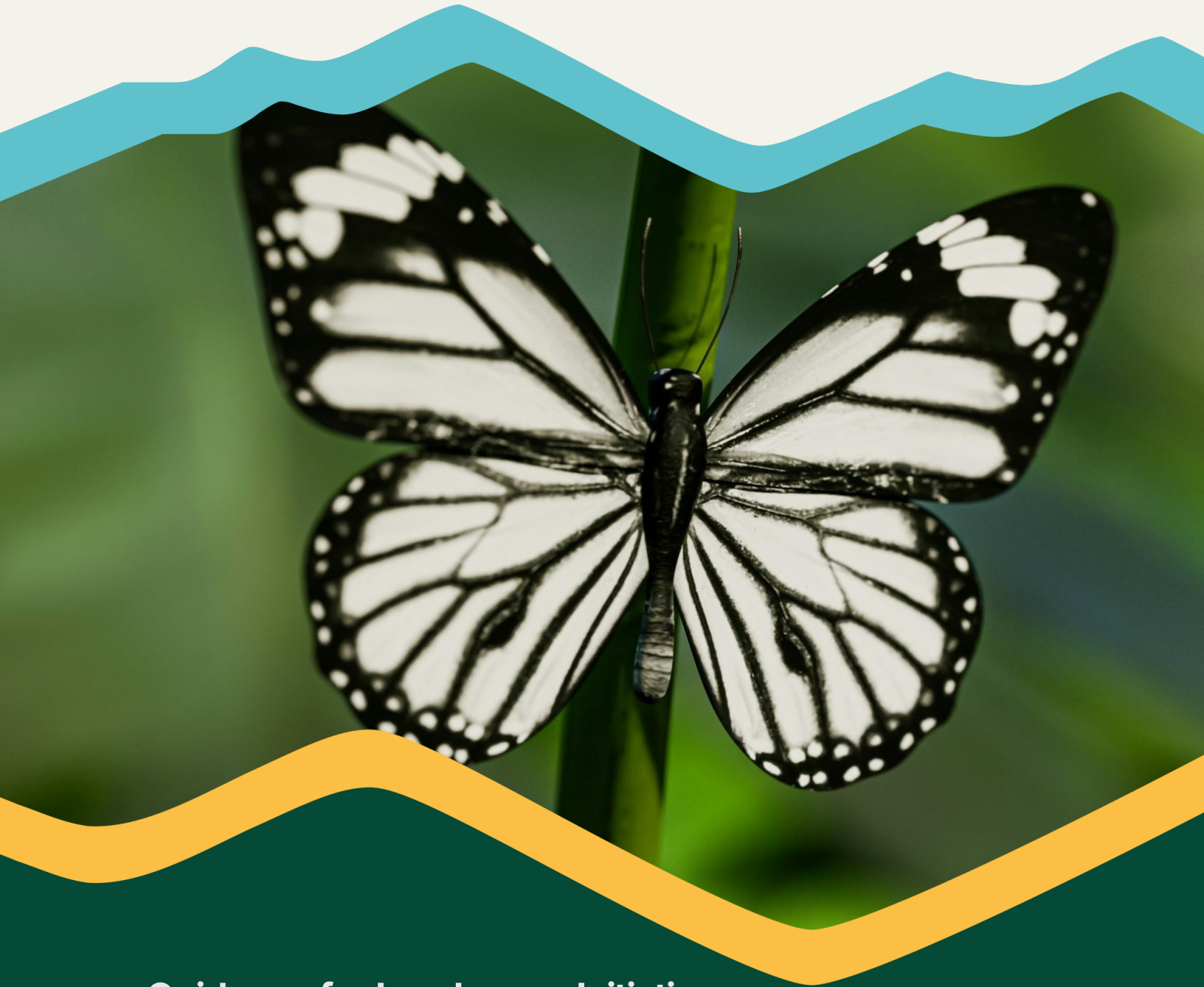
LANDSCALE



Guidance for Landscape Initiatives

Engaging with Climate Mitigation Projects

Acknowledgements

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Contents

Introduction

Purpose of this Guidance

This Guidance is provided by LandScale in collaboration with 3Keel. It is intended to provide support for landscape initiatives using the LandScale platform and seeking to bring corporate funding into their landscapes via implementation of high-integrity climate mitigation projects, whether through pathways within the value chain (insetting) or beyond the value chain (previously described as Beyond Value Chain Mitigation or BVCM, now captured within the Science Based Targets Initiative's wider concept of Ongoing Emissions Responsibility)[1].

It sets out clear actionable guidance framed as a series of themes, principles and steps for action, with an emphasis on readiness and access to corporate funding through high-integrity action. In particular, it seeks to respond to some of common questions around the development of climate mitigation projects:

1. Is insetting or BVCM the right claims pathway?
2. How should a monitoring, reporting and verification (MRV) approach be selected and what are the trade offs that need to be made?
3. What are the relevant standards, support organizations and funding sources that landscape initiatives can refer to as they develop a climate mitigation project, either alone or in collaboration with a project developer?

In describing good climate mitigation project design, this Guidance touches on a number of principles which are key to good landscape initiative design. Whilst there is much alignment between the two, the goal of this Guidance is to add a climate mitigation and carbon lens to provide additional specific information to support landscape initiatives to make informed decisions when collaborating with third parties to design projects in their landscapes.

[1] For a detailed definition see Glossary.

Why are corporate funders seeking to invest in climate mitigation projects?

Multi-stakeholder action for regenerative agriculture at *landscape level* is now recognized as a critical lever for the creation of sustainable and resilient food system transformation. This, alongside a renewed understanding of the importance of landscape investment to build robust supply chains able to withstand climate shocks, has brought increased interest from corporate funders seeking to drive the transition to a more resilient global agrifood supply chain[2].

This is also reflected in global action: COP28's Action Agenda on Regenerative Landscapes brings together farmers, agribusinesses, lenders and other critical stakeholders to amplify existing efforts and new commitments to transition large agricultural landscapes to regenerative practices by 2030[3].

Companies who have already, or are planning to, set science-based climate targets are now also required to set targets to reduce their Forest, Land and Agriculture (FLAG) emissions[4] if they are operating in food and beverage production, processing and retailing sectors. This requirement also applies to companies in any other sector if FLAG-related emissions exceed 20% of their total scopes 1, 2, and 3[5] emissions.

For many companies in the food and beverage sectors, scope 3 emissions represent more than 90% of their total emissions, with land-sector emissions making up a substantial part of this. Improving land management strategies within the value chain has therefore become an important tool to manage supply chain emissions, for example through activities such as regenerative agriculture, peatland restoration or agroforestry. Throughout this Guidance, this type of activity is referred to as a 'climate mitigation project' (see definition below). These interventions, often taking place at the landscape level, are gaining traction as companies look to reduce emissions, enhance supply chain resilience and support the communities and regions from which they source through other environmental and social co-benefits.

The ability of landscape-level action to deliver a range of desirable outcomes for corporate investors is therefore increasingly a key factor in attracting investment to landscapes. Historically, this has taken the form of BVCM claims (for example via the voluntary carbon markets), but more recently, there has been a shift to insetting, or within value chain claims, and therefore, both forms of claim now offer opportunities to landscape initiatives seeking to broaden their offering to investors.

Climate mitigation outcomes are often interdependent with other landscape benefits, including biodiversity, water security and climate resilience. Designing climate-related interventions from this more holistic landscape lens can amplify impact across multiple goals, provided the right structures and safeguards are in place. If landscape initiatives are able to work together with climate mitigation project developers (where relevant) to communicate how investment at landscape-level can deliver enhanced, holistic impact, this can further increase the opportunity to attract corporate investment.

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[2] The Rockefeller Foundation, Transformational Investing in Food Systems, Pollination et al, Financing for Regenerative Agriculture, June 2024.

[3] WBCSD, COP28 Action Agenda on Regenerative Landscapes.

[4] SBTi Forest, Land and Agriculture Science-Based Target-Setting Guidance, December 2023.

[5] Scope 3 emissions are defined by the GHG Protocol Corporate Standard as all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions. For definitions of Scope 1, 2 and 3 see Glossary.

Why might landscape initiatives wish to seek corporate investment?

Corporate investment represents a huge opportunity for landscape initiatives to drive meaningful change: it can unlock resources and capabilities that may be more challenging, and slower, to mobilize through public or philanthropic funding alone. It can also catalyze finance from other sources to create a blended finance model, with corporate participation reducing overall lender risk, providing an opportunity for long-term partnerships and market access for suppliers in the landscape.

LandScale's stated mission is to *'raise the standard for landscape monitoring that unlocks high integrity business action and investment into landscapes and supports a just transition to resilient and regenerative landscapes'.*

For LandScale platform users, this is currently achieved via the LandScale Assessment Framework and the LandScale Landscape Initiative Maturity Framework (LIM), both of which together measure progress, validate results, and scale solutions to ensure landscape initiatives are high-quality. In terms of unlocking high-integrity business action, there is further opportunity for LandScale to support landscape initiatives to align more closely with the needs of prospective private funders. This Guidance seeks to give landscape initiatives the information they need to make informed decisions on the development of strong, high-integrity climate mitigation projects in collaboration with private investment.

How to use this Guidance

This Guidance is split into five themes that landscape initiatives should consider when working with third parties to design and develop a climate mitigation project for inclusion in a broader landscape. Each theme is intended to support informed decision-making to facilitate the development of high quality, impactful climate mitigation projects at scale.

Overarching theme	Principle	Steps for consideration
Theme 1: The landscape context and supply chain connections	Principle 1: Design projects within the landscape context	Understand local needs and challenges, assess feasibility, develop a Theory of Change; Consider the topography and ecosystems within the landscape; Ensure projects meet community and landscape needs as well as carbon outcomes
	Principle 2: Consider the preferred claim pathways for carbon reductions and removals, given the landscape and traceability context	Understand supply chain activity and traceability within the landscape context; Identify the right claims pathway; Identify traceability, spatial boundaries and the role of certification for insetting projects
Theme 2: Stakeholder engagement for better carbon outcomes	Principle 1: Empower local communities as agents of change to ensure long-term integrity	• Engage local communities prior to project design; • Ensure capacity is available for a long-term commitment to collaboration and dialogue, including appropriate conflict management and grievance processes

Overarching theme	Principle	Steps for consideration
	Principle 2: Benefit sharing should be transparent and collaborative	Design a benefit sharing framework for the project
Theme 3: Feasibility, cost and commercial potential of carbon interventions	Principle 1: Involve local stakeholders in project cost discussions to enhance project feasibility and longevity	Provide clarity to potential funders on costs and demonstrate value creation for multiple actors across multiple metrics; Balance benefits and costs; Consider opportunities for capital stacking (blended finance); Review land rights
Theme 4: Identifying partners and approaches to developing climate projects	Principle 1: Where possible seek partners, and scale up for impact	Identify possible opportunities for collaboration; Collaborate for impact, scale and cost efficiency
	Principle 2: Follow an existing structured design path for any new carbon intervention	Where available, existing design paths can support robust project structures
Theme 5: Requirements for robust MRV	Principle 1: MRV systems must be flexible, transparent, and locally-led	Establish foundational principles of MRV system; Ensure flexibility and adaptive management
	Principle 2: MRV systems must be robust, demonstrating to investors that relevant technical and operational considerations have been accounted for	Select and engage with robust MRV providers
	Principle 3: Ensure verification and claim integrity	Decide whether third party verification is necessary; Apply a robust claims allocation process
	Principle 4: MRV should reflect the full value of landscape initiatives	MRV should address a range of project metrics

How is 'landscape initiative' defined?

This Guidance uses the following definition set out in the Core Criteria for Mature Landscape Initiatives:

> *'A multi-stakeholder initiative that operationalizes a landscape approach in a particular landscape, by setting common goals, taking collective action while reconciling different interests, and monitoring progress towards shared sustainability goals and outcomes at a landscape scale'.*[6]

How is a 'climate mitigation project' defined?

This Guidance uses the term 'climate mitigation project' to refer to both BVCM and insetting projects. When BVCM or insetting are implied separately, they will be referenced specifically.

The term 'climate mitigation project' refers to any activity that measurably reduces or sequesters greenhouse gas (GHG) emissions through a land-based intervention. Typically, this would refer to agroforestry, reforestation, peatland restoration or regenerative agriculture techniques.

[6] Source: Core Criteria for Mature LandScale Initiatives, December 2024.

Who are the key players in a climate mitigation project?

One of the major barriers to investment in and implementation of climate mitigation projects within a landscape is the complexity associated with project decision-making and development.

Landscape initiatives are unlikely to be implementing a climate mitigation project themselves, so understanding the roles of the key stakeholders, most critically the project developer, is essential to create a strong foundation from which to build and operate a successful project.

Project stakeholders	Role
Landscape initiative	Enabling and coordinating role (the **'operating system'**), acting as a trusted intermediary between different project partners and different projects within a landscape. The landscape initiative is responsible for setting the common vision in collaboration with other stakeholders, and can liaise with corporate investors to aggregate opportunities and outcomes, translate funder goals into place-based action, and reduce transaction and reputational risk.
Project developer	Designs, implements, and manages the project. Responsible for defining project boundaries and activities, selecting carbon standard and methodology, managing implementation, and overseeing MRV. Bears most of the delivery and performance risk for the project.
Landowners/rights holders	Control or use the land where carbon outcomes occur. Grant access and rights, adopt or allow required practices, share in benefit distribution.
Third party MRV provider	Independent third party who validates (confirming the project design meets standard requirements) or verifies project structures and outcomes (confirming reported emission reductions/removals occurred), and conducts review of data, assumptions and MRV systems.
Technical service provider	Provides data and technical inputs for baseline development, remote sensing, field sampling, modelling, MRV system design and operation, as well as data management and reporting support.
Carbon credit registry	Sets out a standard for the issuance of carbon credits, defines approved methodologies, registers projects, reviews documentation, and issues, tracks, and retires credits. Examples of standards include: Plan Vivo, Verra, Gold Standard, etc.
Project funders	Range of funding bodies including private/corporate funding through supply chain investment, development finance, and government or grant funding[7].
Local stakeholders and communities	Local stakeholders and communities may implement some of the project goals, but it is essential they are involved in project decision-making, in providing local knowledge, safeguarding social and environmental integrity, and that they receive and manage benefits.

[7] Where relevant, government funding could include REDD+, but this Guidance is focused on opportunities for private/corporate funding through supply chain investment.

Theme 1: The landscape context and supply chain connections

Principle 1

Design projects within the landscape context

Principle 2

Consider the preferred claim pathways for carbon reductions and removals, given the landscape and traceability context

A landscape provides the operating context for the development of any land-based project, including climate mitigation projects, whether BVCM or insetting. Just as with any successful landscape initiative, a deep understanding of the landscape context, its ecological and socio-ecological dynamics and functional connectivity, is core to the success of a climate mitigation project and any outcomes it is seeking to achieve.

Carbon emissions and sequestration depend on ecological processes that operate beyond individual parcels of land, whether influenced by the flow of water within a watershed or species movement within a landscape. As with landscape initiatives, climate mitigation projects will be most impactful, socially, ecologically and environmentally when designed with the relevant landscape in mind.

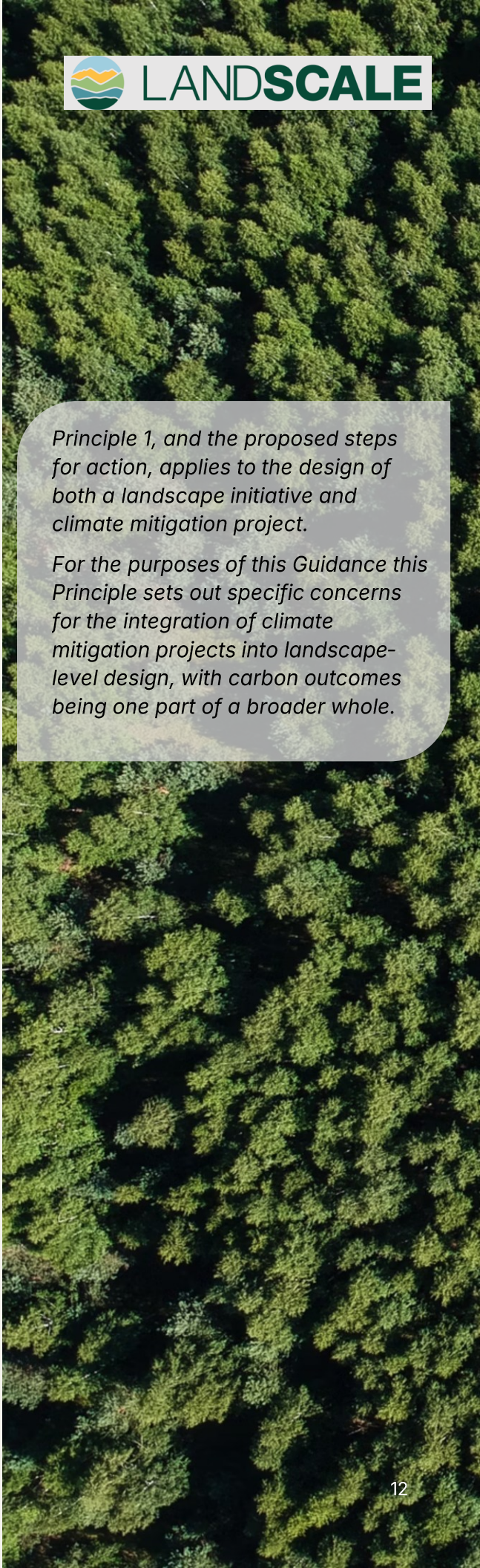
Principle 1: Design projects within the landscape context

Understand local needs and challenges, assess feasibility, develop a Theory of Change

Understanding the local needs and challenges in a landscape context is a foundational feature of both a successful landscape initiative and a successful climate mitigation project, allowing project design to respond to an identified problem statement which is rooted in local realities. Developing a Theory of Change based on the problem statement provides a guiding framework to maintain project goals, ensuring project longevity and buy-in from local communities, and can also help to identify the right monitoring, reporting and verification (MRV) by clarifying the desired project outcomes requiring measurement.

Alignment with local needs can be assessed using a formal framework such as the WRI Restoration Diagnostic[8]. In addition, USAID has published guidance on systems thinking which encourages action to better understand and engage local systems to support them in producing more sustainable results[9]. Landscape initiatives using the LandScale Assessment Framework and Landscape Initiative Maturity Framework will already have identified landscape goals and desired sustainability outcomes for the landscape. In both cases these identified goals, outcomes and priorities should be woven into a Theory of Change for any climate mitigation project within that landscape.

A strong inter-relationship between the landscape-level and project-level design and goals can positively reinforce the project's contribution to broader landscape goals as well as providing contextual evidence of project-level credibility by making inferences from existing landscape-level goals.



Principle 1, and the proposed steps for action, applies to the design of both a landscape initiative and climate mitigation project.

For the purposes of this Guidance this Principle sets out specific concerns for the integration of climate mitigation projects into landscape-level design, with carbon outcomes being one part of a broader whole.

[8] Source: WRI: The Restoration Diagnostic (2015).

[9] Source: USAID: Local Systems Position Paper (2024).

Consider the topography and ecosystems

The International Institute for Environment and Development (IIED) Principles for Locally-Led Adaptation advocates for the use of local, Indigenous, and scientific knowledge[10] to help build a robust understanding of climate risk and uncertainty and to support ongoing resilience in the landscape. This includes ensuring that the intervention is suitable for the socio-ecological landscape and does not create unintended negative consequences (leakage).

Understanding the local context should include an understanding of the landscape as a connected mosaic of ecosystems, both natural and human-modified. This understanding should consider the topography and composition of land features (e.g., native forest with areas of forest conversion and agricultural production) and the social systems within the landscape, all of which will influence the flow of goods and services across the landscape[11] as well as the feasibility, accessibility and cost of MRV.

Topography in particular can impact the range of MRV tools that can be used, with remote sensing data generally more reliable in rolling rather than mountainous landscapes due to fewer slope and shadow effects. Challenging terrain may also incur higher costs (for example, if vehicular access is not feasible and projects have to be reached on foot).

Ensure projects meet community and landscape needs

Climate mitigation projects should not be designed purely on the basis of carbon reductions and removals but should look to achieve a diverse set of objectives that typically include agricultural production, biodiversity, water quality, and local livelihoods, with climate mitigation (for example through carbon sequestration) as one of a number of ecosystem services.

Landscape initiatives offer an ideal environment from which to foster climate projects as they are equipped with the holistic thinking required to deliver a broad range of outcomes. A narrow, carbon-only focus can miss risks, undermine community support, exacerbate inequalities or deliver shallow climate benefits.

[10] Source: International Institute for Environment and Development, Principles for Locally-Led Adaptation.

[11] Source: Defining Integrated Landscape Management for Policy Makers (2013).

Theme 1, Principle 1 in practice: the Responsible Commodities Facility

The Responsible Commodities Facility (RCF) is an initiative rooted in Brazil's Cerrado region, to promote the production and trading of responsible soy by creating a financially sustainable vehicle to provide incentives to farmers and help meet the growing international demand for zero-deforestation supply chains.

The RCF applies local context by tailoring its financing, eligibility criteria, monitoring, and incentives to the specific environmental, social, and economic conditions of the Cerrado region. This includes:

1. Addressing the root cause of deforestation (farmer livelihoods) and tying credit to delivery of results (avoided deforestation) to ensure the initiative tackles the underlying landscape challenge

2. Using locally relevant metrics and monitoring for MRV:
    - region-specific satellite data sources
    - farm boundaries mapped according to local cadastral systems (e.g. Brazil's CAR registry)
3. Factoring in the local context when setting financial conditions:
    - interest rates aligned with local agricultural credit markets
    - incentive structures tied to local opportunity costs of not clearing land
    - farmer support that fits local production systems

The RCF selects eligible farms based on Cerrado-specific deforestation risk, including:

- Municipalities in MATOPIBA with fast agricultural expansion
- Native vegetation remnants located near cleared agricultural frontiers
- Deforestation patterns unique to the Cerrado, such as small-scale, legally allowed clearing

Principle 2: Consider the preferred claim pathways for carbon reductions and removals, given the landscape and traceability context

Understand supply chain activity and traceability within the landscape context

Understanding why corporates might wish to fund high-integrity climate mitigation projects is critical to taking the next step in accessing the funding. As outlined in the introduction, the ability to report credibly on climate outcomes is becoming a key factor in attracting investment to landscapes, particularly for businesses who have set Science Based Targets, have substantial footprints in the land sector, and are seeking to report emissions reductions and removals **in their scope 3 inventory**. Alongside scope 3 claims, organizations are also interested in demonstrating their commitment to climate mitigation by funding verified climate outcomes through the voluntary carbon market that can sit outside of their value chains. These claims pathways can unlock funding for landscape initiatives from organizations looking to make corporate climate claims.

In order to claim credible scope 3 emissions reductions and/or removals in line with the requirements of the Greenhouse Gas Protocol (GHGP) Land Sector and Removals Standard (LSRS)[12], corporate funders are required to demonstrate that the intervention they have funded has occurred on farms and landscapes **within their value chain** (insetting). Interventions which occur **outside of a company's value chain** (BVCM), where no physical link between the intervention and the purchased goods can be evidenced, will not meet the requirements of the LSRS, and any GHG reductions or removals achieved as a result of these interventions cannot be reported within a corporate inventory. Instead, these activities can be claimed by organizations as BVCM, either through contribution or compensation (offsetting) claims.

The ability to identify, track and collect information on supply chain interventions and connect them with purchased goods is described by the LSRS as traceability[13]. For landscape initiatives looking to develop climate mitigation projects, the degree to which they are able to support corporate funders in linking project activity with their supply chains, and therefore making credible traceability claims, will be the key factor in defining whether they should explore insetting or OER/BVCM projects. For a full definition of insetting and BVCM, please see below. Further discussion of traceability and spatial boundaries is also included below.

[12] Greenhouse Gas Protocol, Land Sector and Removals Standard, published 30 January 2026.
[13] See Glossary.

Defining Beyond Value Chain Mitigation (BVCM)

In November 2025, the Science Based Targets Initiative (SBTi) released the draft Corporate Net Zero Standard v2 (CNZS v2). In CNZS v2, what had previously been called Beyond Value Chain Mitigation (BVCM) was replaced by a new concept: **Ongoing Emissions Responsibility (OER)**. Within the OER concept, BVCM remains one mechanism for companies to take responsibility, but the scope has widened.

OER is intended to encourage companies to act on their ongoing emissions now, in a way that **complements rather than substitutes** their science-based targets.

Taking responsibility means going beyond direct mitigation to contribute to global progress toward net-zero. Companies can act through two complementary pathways:

PATHWAY 1

Delivering Verified Mitigation Outcomes

Supporting activities that reduce emissions from sources outside their value chain; conserve, protect and enhance natural carbon sinks, or capture and store carbon, beyond what is counted toward their own target.

PATHWAY 2

Deploying Climate Finance

Funding eligible activities such as advanced market commitments, low- or zero-carbon R&D, mitigation-enabling interventions, adaptation and resilience, or loss and damage response[14].

Although BVCM is no longer the SBTi's guiding principle for investments outside the value chain, and it now sits within OER as one of a number of mechanisms for action, in this report we continue to refer to BVCM to indicate that climate mitigation projects can sit either within a value chain (insetting), or beyond that value chain (BVCM).

BVCM and the Voluntary Carbon Market (VCM)

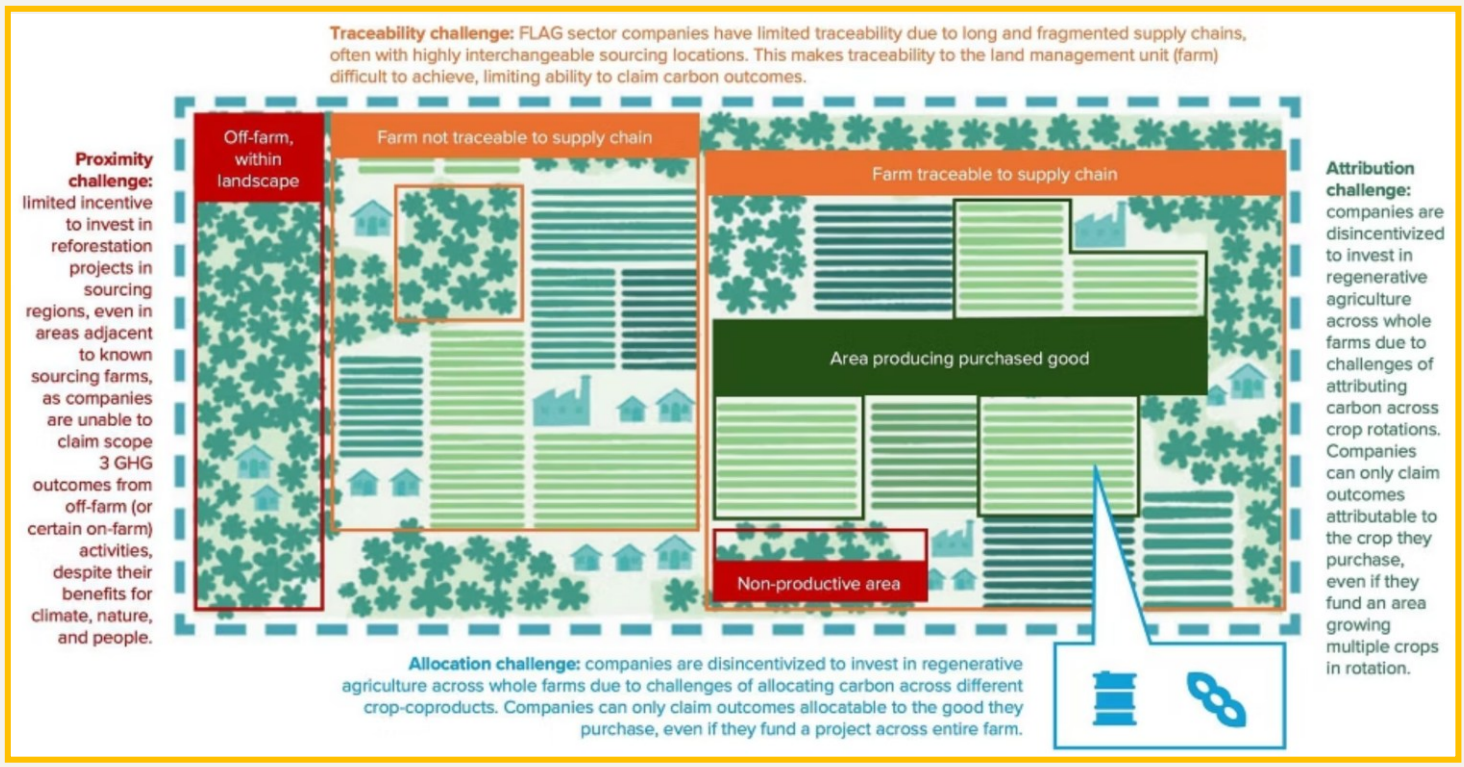
Although BVCM may involve the purchase or creation of carbon credits, it may also simply involve funding projects that support supply chain resilience, nature outcomes and carbon sequestration, for example. BVCM differs from the voluntary carbon market (VCM) in that it is a concept or approach to addressing unabated emissions, whereas the VCM is a decentralized marketplace for the purchase of carbon credits, although credits for BVCM activity can be purchased via the VCM.

[14] Source: Science Based Targets Initiative, Ongoing Emissions Responsibility: A framework for credible and competitive climate action, November 2025.

Defining insetting

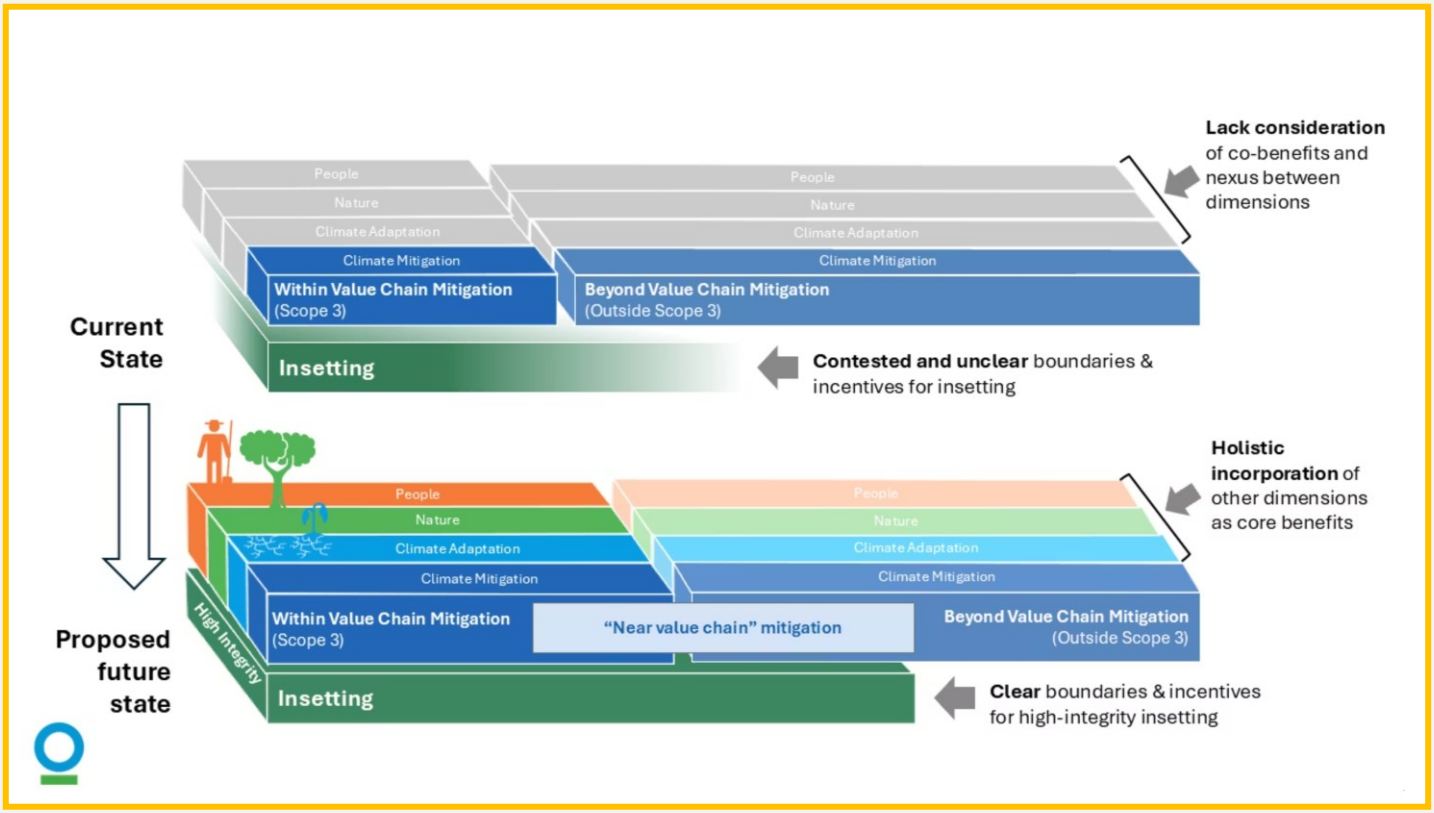
There is no globally agreed definition of insetting, which can lead to risks that undermine its effectiveness and credibility. In this report, the term 'insetting' is used in alignment with the definition provided by Abatable/International Platform for Insetting: **'interventions within a company's value chain that are designed to generate greenhouse gas emission reductions and/or carbon storage, and at the same time create positive impacts and improve the resilience of communities, landscapes and ecosystems'** (adapted).

However, determining which land-related emission reductions or removals fall within a company's value chain—and therefore count toward its GHG footprint and scope 3 FLAG targets—is difficult because of differences in GHG accounting methodologies for interventions and for company inventories, as well as for land management and for land use change. Therefore, initiatives should note that not all outcomes of insetting interventions may be accounted towards scope 3 emission reduction targets of corporate funders and should seek to establish clarity on the claim purpose of the planned insetting interventions early on.



Visualization of the challenges of attribution, traceability and proximity associated with current GHG accounting rules, from Conservation International's High Integrity Principles for Insetting in the Land Sector

Insetting offers opportunities for companies to build a competitive advantage, weather regulatory changes, improve supply chain relationships and build supply chain resilience[15]. In alignment with Conservation International's Principles of High-Integrity Insetting in the Land Sector, LandScale also highlights the need for a broader scope 3 definition that can better incentivize strategic and holistic investments towards landscape and supply chain resilience.



Visualization of a broader definition of high-integrity insetting taken from Conservation International's High Integrity Principles for Insetting in the Land Sector

[15] Source: Conservation International et al. 2025. Call for Action: Principles for high-integrity insetting in the land sector.

Identify the right claims pathway

Figure 1 below sets out a flow diagram to indicate the type of questions that a landscape initiative will need to consider in collaboration with a project developer when identifying the right path to climate action:

1

Is the proposed climate mitigation intervention i) responsive to local challenges, ii) feasible in the landscape context and iii) aligned with local capacity?

As discussed in Principle 1 above, project developers must be driven by the local context, capacity and needs before any further decisions are made. If the proposed intervention does not reflect the local context and is not aligned with local capacity, it should not be pursued beyond this stage.

2

Does the prospective funder source from the landscape?

Once the intervention has been confirmed as feasible in the landscape context and aligned with local capacity, the prospective funder's connection with the landscape needs to be confirmed. If they source no product from the landscape, then the required traceability cannot be demonstrated in alignment with LSRS, and insetting is not an option for that funder (although may be for other funders). Projects will need to be structured with the aim of producing carbon credits or enabling contribution claims. If the landscape initiative falls within the prospective funder's value chain, then the project can proceed as an insetting transaction, if desired.

3

Do they need/want to make scope 3 reduction or removal claims?

If so, insetting will be critical (see also Step 1 above). If not, then BVCM can be considered instead.

In addition to these considerations about claim funders' wishes to make from investments in landscape initiatives, the landscape initiative in collaboration with the project developer, should consider which route to claiming best aligns with project aims and design:

BVCM

Intervention accounting captures the full impact of all project activities in comparison to a baseline. This means that claims will reflect the full carbon outcomes from the project, regardless of whether these can be tied to the production of agricultural commodities. This may be a better choice where a significant proportion of project impact is unlinked from production, such as forest conservation or restoration.

Insetting

Inventory accounting captures a portion of project impact that can be attributed to the production of an agricultural commodity by quantifying the impact of the project on the carbon intensity of production. This means that some project impacts cannot be reported (such as avoided deforestation projects and native vegetation restoration outside of productive lands), as they are ineligible to be included within a product footprint. This is a better choice where project activities are directly tied to production practices on productive land, such as regenerative agriculture programs.

Note that, although some project activities cannot be reflected within inventory accounting methods, this should not impact project design and does not mean that landscape initiatives should not pursue these activities.

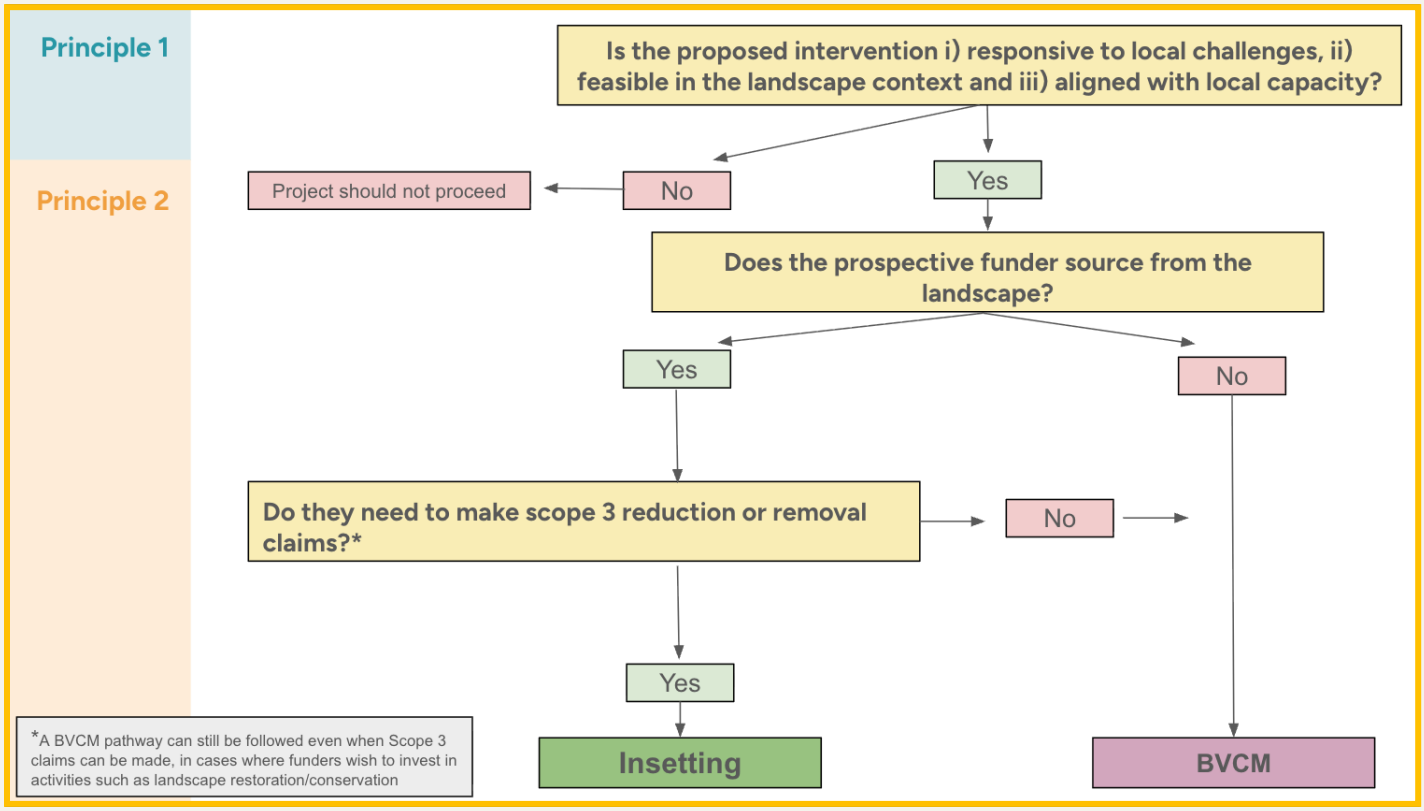


Figure 1: Flow chart setting out questions for consideration when designing climate mitigation projects in a landscape context

Identify traceability, spatial boundaries and the role of certification for insetting projects

If a climate mitigation project elects to proceed with an insetting route, there are several factors to consider to ensure alignment with the requirements of the LSRS:

1. **Spatial boundaries**: Landscape initiatives, climate mitigation projects and their stakeholders, particularly the prospective corporate funder, must define a clear spatial boundary for each intervention. The spatial boundary dictates the lands that should be included when accounting for the carbon outcomes of the project and are, from most specific to least specific:

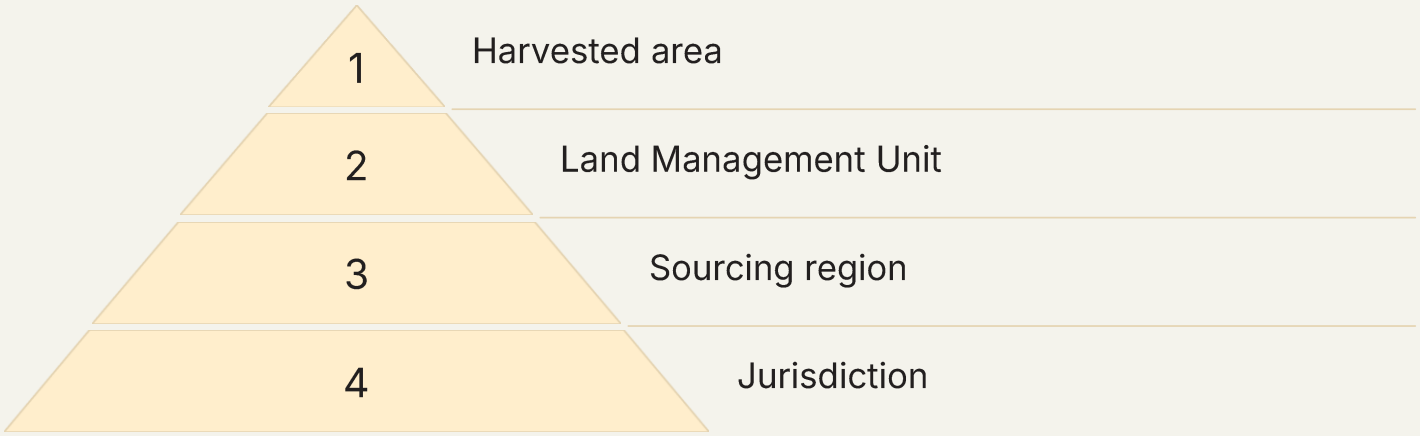
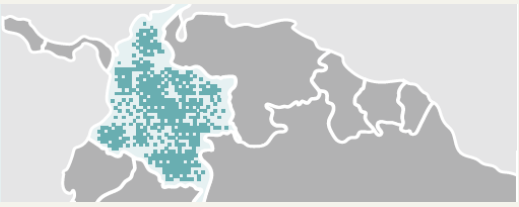
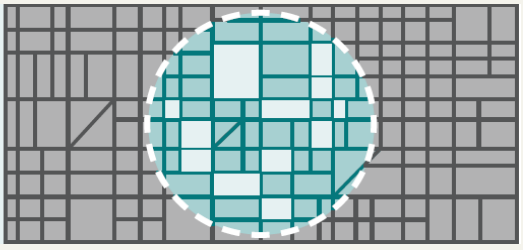
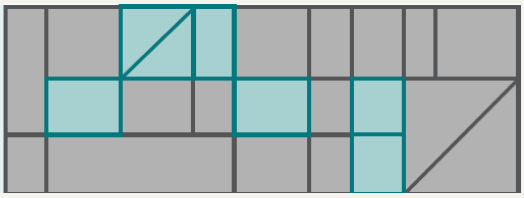
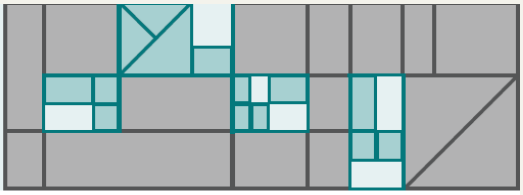


Figure 2 below shows that, in order to account for project outcomes according to LSRS requirements, project funders must be able to demonstrate physical traceability to at least a jurisdiction to report emissions reductions only, or a sourcing region (a known first point of aggregation) to report carbon removals. The traceability requirements are more stringent for reporting removals due to additional requirements for primary data collection on-farm, although reporting removals is optional.

In practice, climate mitigation projects seeking to access corporate funding will need to work together with their potential funders and their respective local suppliers to link the first point of aggregation (e.g., a processing mill) in their region to the corporate supply chain downstream to demonstrate the required level of physical traceability for the crop.

If physical traceability cannot be evidenced, then a scope 3 inventory can still be created using national or regional emissions factors, but the LSRS is clear that a global scope 3 spatial boundary (eg, corresponding to global or no traceability) does not satisfy the required criteria for accuracy, credibility or efficiency. In this case, BVCM may be the preferred claim route.

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

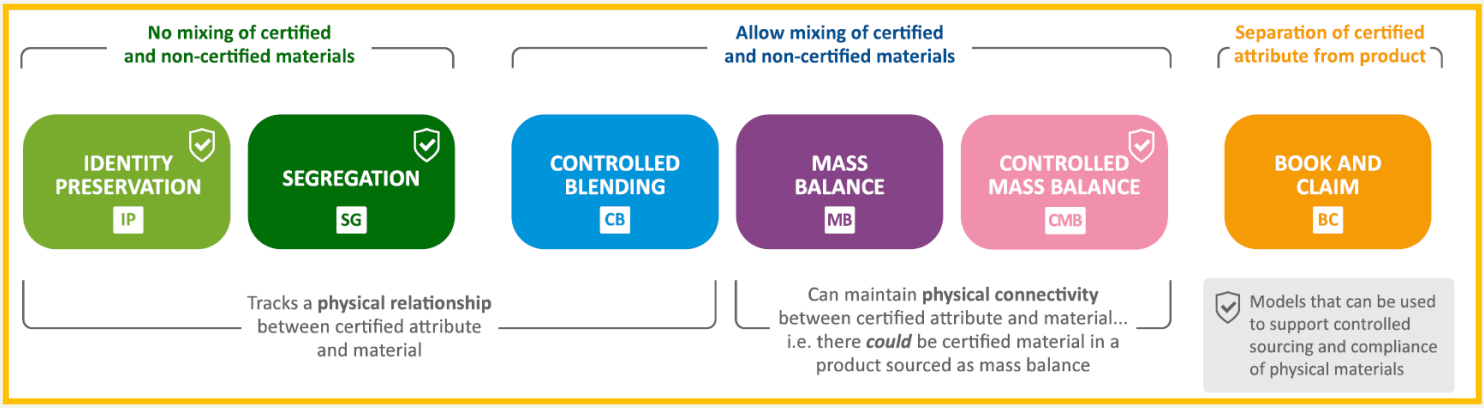
Figure 2: Extracted from GHGP Land Sector and Removals Standard - Scope 3 spatial boundaries based on a company's level of traceability.

Physical traceability to **Sourcing Region** (via known first point of aggregation/processing facility), **Land Management Unit**, and **Harvested Area** are all sufficient for reporting removals in compliance with the requirements of the LSRS.

2. **Traceability and Chain of Custody (CoC) models:** Once traceability to appropriate spatial boundaries has been established, it must be evidenced to comply with the requirements of the LSRS.

   The LSRS requires organizations to prove traceability between a value chain intervention and the products sourced through an accepted Chain of Custody (CoC) model. Identity preserved, segregated, and controlled blending systems are recognized as acceptable models. Mass balance models are considered acceptable only under specific conditions. Book-and-claim systems are not eligible[16].

   Further information on the structure of mass balance models which are aligned with the requirements of the LSRS is set out in Appendix 2 to this Guidance. Information can also be found in the Value Change Initiative's guidance on Physical traceability in Greenhouse Gas Accounting.



Extracted from ISEAL's Chain of Custody Models and Definitions v2, 2025

In practice, the requirements of the LSRS mean that landscape initiatives who are already working with traceability systems through certification (e.g. Rainforest Alliance, FairTrade) may be able to make scope 3 inventory claims in relation to the sourced product in alignment with the requirements of the LSRS *if there is no mixing of product outside the country and sourcing region of origin, and traceability to a sourcing region can be demonstrated,* assuming that traceability to the first point of aggregation is possible.

The LSRS recognizes that certification programs can help improve data reliability and verification if the certification includes data audits, and there is therefore an opportunity in the future for appropriately operationalized certification systems to align with the LSRS requirements.

[16] For full definitions of chains of custody and their interactions with carbon accounting, refer to the VCI/ISEAL report Physical traceability in Greenhouse Gas accounting.

Theme 2: Stakeholder engagement for better carbon outcomes

Stakeholder engagement is central to successful climate mitigation projects in landscape initiatives because of the interaction between project activities, people, land, and long-term ecological processes. This is true of both insetting and BVCM approaches. Strong engagement improves the longevity of environmental outcomes which benefits most significantly the local community, but also the project funder. Bringing local knowledge into the project through stakeholder engagement increases community buy-in, reduces risks and increases project credibility with prospective funders.

Principle 1

Empower local communities as agents of change to ensure long-term integrity

Principle 2

Benefit sharing should be transparent and collaborative

Principle 1: Empower local communities as agents of change

Engage local communities prior to project design

Empowering local communities by ensuring meaningful participation, equity, and downward accountability develops long-term buy-in to the project goals and, therefore, supports long-term project integrity[17]. This is particularly important for an insetting project, where ongoing MRV *(see Theme 5 below)* is required to monitor permanence[18] (including reporting reversals where necessary) and therefore long-term engagement becomes significant.

The International Institute for Environment and Development (IIED)'s Principles for Locally-Led Adaptation set out approaches to support meaningful stakeholder engagement:

1. **Devolving decision-making to the lowest appropriate level** (LLA Principle 1), granting local institutions direct power over how carbon actions are defined, prioritized, and implemented.
2. **Addressing structural inequalities** (LLA Principle 2), which requires integrating gender-based, economic, and political inequalities into the core of the project design to ensure vulnerable groups can meaningfully lead and participate in project decisions and benefit sharing.
3. **Transparency and accountability** (LLA Principle 7): processes of finance, design, and delivery need to be accountable downward to local stakeholders[19] *(see Theme 3 below).*

Ensure capacity is available for a long-term commitment to collaboration and dialogue, including appropriate conflict management and grievance processes

A commitment to long-term collaboration builds the confidence and trust required for success. Collaborative processes for shared negotiation and dialogue need to be in place between different stakeholders, including farmers, businesses, civil society, and government agencies, and built on their experience, knowledge, and aspirations.

A continuous feedback loop of engagement is essential for addressing concerns, ensuring equitable benefit sharing, and securing the Free, Prior, and Informed Consent (FPIC) of Indigenous Peoples where applicable, leading to more sustainable, equitable, and durable carbon outcomes[20]. The LSRS recommends that companies should *'ensure equity and acknowledge the rights of landholders by obtaining free, prior, informed consent; providing fair compensation for mitigation actions',* so this is likely to be an expectation of prospective private funders.

[17] Source: International Institute for Environment and Development (IIED), Principles for Locally-Led Adaptation.
[18] See Glossary for definition.
[19] Source: International Institute for Environment and Development (IIED), Principles for Locally-Led Adaptation.
[20] Source: Gold Standard: Safeguarding Principles and Requirements.

Grievance mechanisms are a well-established requirement in all major standards for projects operating in the voluntary carbon markets, from Verra's Verified Carbon Standard (VCS)[21] and Climate, Community and Biodiversity (CCB) Standards, to Gold Standard[22], and are an essential part of project credibility for any climate mitigation action. For insetting projects, there is no formal requirement to include a grievance mechanism, but Verra's Scope 3 Standard is likely to require compliance with Verra's Grievance Redress Policy[23]. In addition, the EU Corporate Sustainability Due Diligence Directive (CSDDD), which regulates value chain due diligence for in-scope businesses in the EU, will require relevant companies to have an accessible, effective, non-judicial grievance mechanism[24]. Notwithstanding the lack of requirements for insetting projects, high-integrity insetting action must include grievance mechanisms, with strong platforms for communication, negotiation, planning, and third parties available to support conflict resolution. If a landscape initiative has its own governance procedures, including grievance mechanisms, then these could provide a starting point for conflict resolution within the climate mitigation project as well.

Principle 2: Benefit sharing should be transparent and collaborative

Design a benefit-sharing framework for the project

A detailed and transparent approach to benefit sharing ensures both social equity and project longevity in a land-based climate mitigation project[25]. A benefit sharing framework can help to build trust with, and provide clarity for, local farmers and producers, as well as mitigating project risks such as community opposition and political instability (depending on the project context), which can threaten a project's long-term operational integrity. Any benefit sharing must be fair, including for communities with no formal land rights, or those who lack negotiation experience. Most critically, any benefit sharing arrangement must more than offset the opportunity cost of alternative land use in order to sustain the behavior change required to reduce or remove carbon emissions[26]. In practice, if a farmer experiences reduced yield as a result of implementing regenerative agriculture techniques, a benefit sharing arrangement should recognize that as a possibility and compensate for the loss in order to maintain the environmental benefits.

Effective engagement requires using language, tools, and channels that are appropriate to the local context and culture. Engagement with farmers should strive to be honest about potential risks and rewards from the program and how these will be shared and managed[27].

Figure 3 below sets out an example of how different roles and benefits can be shared between different stakeholders involved in a landscape initiative. To fully understand the needs of each stakeholder group, to ensure they are receiving the benefit required to deliver the desired outcomes, full local engagement needs to take place *(see Principle 1 above).*

[21] Source: Verified Carbon Standard (VCS).
[22] Source: Gold Standard for the Global Goals.
[23] Source: Verra Grievance Redress Policy.
[24] CSDDD Article 14.
[25] Source: USAID: Carbon Finance Playbook.
[26] ibid.
[27] Source: 3Keel, Addressing agricultural scope 3 emissions: Best practice principles for Within Value Chain Mitigation, 2025.

Stakeholder roles and benefits in climate mitigation projects

Stakeholder	Role	Benefit
Farmers / Producers	Implement interventions as agreed for the relevant climate mitigation project e.g. regenerative agriculture, agroforestry	Direct payments, results-based payment Incentives for practice adoption Market access Business resilience and productivity gains (e.g. improved soil fertility, water retention, overall ecosystem services) Training and other benefits-in-kind
Local communities	Holders of cultural/ecosystem knowledge Resource stewards	Improved community infrastructure Employment Livelihood co-benefits
Landscape initiative	Coordinates climate mitigation project Ensures oversight and alignment with landscape plans Manages data sharing and project safeguards	Project co-financing (including across all stakeholder groups) Technical support Governance support Ability to scale opportunities
Prospective funder (corporate entity looking to invest in carbon interventions in the landscape)	Funds interventions Integrates outcomes into carbon reporting (benefits from the carbon reduced or removed via scope 3 inventory (insetting) or credit purchase, if desired (BVCM))	Verified emission reductions and/or removal, through high integrity interventions embedded in a landscape context Improved supply chain resilience and security of supply Strengthened supply chain relationships Licence to operate Potential reputational benefits
Local NGOs	Delivers capacity building Provides input on safeguarding measures and mediation support for local communities	Funding for programs (e.g. capacity building) Training resources Long-term partnerships
Government authorities	Provide enabling environment (land tenure, permits, policies) Ensure compliance with environmental and social laws	Access to project data (e.g. traceability) Supporting (regional) economic development through collaboration with local and international stakeholders
Cooperative / producer organizations (if applicable)	Aggregate farmer participation Manage benefit distribution Support traceability	Financial incentives Enhanced visibility within the supply chain Improved bargaining power with supply chain

Figure 3: Stakeholder roles and benefits. Depending on the project context, these roles and benefits could apply to both insetting and BVCM projects

Working in collaboration, landscape initiatives and climate mitigation project developers should ensure that benefit sharing agreements aim to incorporate:

1. Predictable payments to communities in the project development phase (start-up payments before the project is generating revenue), not dependent on project outcomes
2. Variable payments based on achieving project outcomes
3. Upfront investment in capacity-building and community development[28].

For more information on structuring project costs, including via benefit sharing, please see Theme 3 below.

In summary, the commercial potential and long-term viability of climate mitigation projects require **Patient and predictable funding** (LLA Principle 3[29]) that moves away from short-term project cycles to support the sustained, long-term development of local governance processes, capacity, and institutions necessary for maintaining carbon stocks and credit integrity.

[28] Source: USAID: Carbon Finance Playbook.

[29] Source: International Institute for Environment and Development, Principles for Locally-Led Adaptation.

Theme 3: Feasibility, cost and commercial potential of carbon interventions

Principle 1
Involve local stakeholders in project cost discussions to enhance project feasibility and longevity

Theme 3 builds on elements of Theme 2 above by emphasizing the importance of engaging stakeholders to understand benefit sharing and the costs of local project implementation. Project feasibility and cost-effectiveness are enhanced when local actors lead the design and implementation, as they *"know how to address problems at lower cost and greater speeds"* [30].

[30] Source: Principles for Locally-Led Adaptation.

Principle 1: Where possible seek partners, and scale up for impact

Provide clarity to potential funders on costs and demonstrate value creation for multiple actors across multiple metrics

Landscape initiatives need to provide clarity to all stakeholders, but particularly project investors (corporate insetting buyers, donors, public agencies) on likely project costs. To reflect the nuance and opportunity of a climate mitigation project, costs should be framed in terms of the overall landscape and value creation across a range of different metrics, rather than the value of the carbon benefits alone. Projects should consider and agree in advance how costs will be reported to investors e.g. costs per ha / costs per tonne carbon.

Demonstrating value creation is strongly connected with robust MRV *(see Theme 5)* to demonstrate quality of project outcomes, and is also connected to benefit-sharing structures agreed between project stakeholders *(see Theme 2)*. Landscape initiatives need to hold equally the competing concepts of cost coverage and value creation to create fair, equitable, and long-term benefits for stakeholders without making the project financially unsustainable.

Figure 4 below shows that if a climate mitigation project can demonstrate robust benefits via strong value creation, this can justify more extensive project costs, and that projects should strive to create a healthy balance between costs and value creation.

Concept	Definition	Implication for Landscape/Insetting Projects
Project costs (expenditure)	Cash or in-kind expenses the project incurs to deliver benefits	Focuses on managing the project budget, minimizing overheads, controlling per-unit cost
Value creation (benefit)	Net benefits generated by the project for stakeholders, ecosystems, and the company, beyond the immediate cost	Includes increased productivity, improved supply chain resilience, brand reputation, market access, carbon credits, attracting co-investment, social benefits, enhanced project durability

Figure 4: Balancing value creation with management of project setup and running costs

Balance benefits and costs

Climate mitigation projects can take a number of steps to manage the healthy balance between project cost and value creation, with some key suggestions outlined below:

1 Prioritize high-impact interventions from the outset

Initial focus should be on actions that deliver both the required carbon benefits and livelihood outcomes. **Example:** Training farmers in agroforestry practices can increase carbon sequestration and crop yields, giving dual returns.

2 Use a tiered or blended benefit approach

Combine fixed payments with performance-based incentives and community funds to develop a blended finance approach. Fixed payments keep participation predictable; performance-based payments ensure cost-effectiveness by paying only for verified outcomes *(see Theme 2 above).*

3 Leverage co-financing and external funds

Landscape initiatives can attract government grants, NGO funding, or carbon finance for social or ecosystem benefits *(see below).*

4 Consider whether non-monetary benefit may be appropriate, based on local context and investor appetite

Training, technical assistance, market access, and improved governance have high perceived value but low cash cost[31]. Including non-monetary benefits into the benefit sharing approach may increase project commercial viability while delivering meaningful benefits.

5 Use economies of scale through cooperatives or producer groups

Aggregating smallholders reduces transaction and monitoring costs (with regional cooperative level traceability still providing the required traceability for LSRS compliance). **Example:** Cocoa insetting programs in Ghana pay farmer groups rather than individuals, reducing administrative overhead while maintaining equitable distribution.

6 Plan for staged or incremental benefit distribution

Start with essential benefits (baseline payments plus training) and then start to expand community-level investments as the project generates returns. This approach avoids excessive upfront costs.

[31] Keeping these non-monetary benefits low cost requires local inclusion and economies of scale.

Consider opportunities for capital stacking (blended finance)

Capital stacking refers to combining multiple sources of finance to fund an insetting project or BVCM program. Each funder will have different motivations, risk appetites, and return expectations in relation to their investment.

Insetting projects can generate public goods (e.g. biodiversity, improved water quality, and flood mitigation) alongside supply chain benefits. However, they typically require high upfront investment and involve long timelines. No single source of capital can usually meet all these needs, but projects can 'bridge the gap' by stacking, or blending, multiple sources of capital from different funders, investing in the wide range of benefits the project provides *(see LENS example below)*.

Project setup is a vulnerable time for many climate mitigation projects in terms of access to funds to support the development phase and build trust with project stakeholders. A blended finance approach can ease this period, by offering funding in the form of direct finance (grants and soft loans), loans with long payback periods or that convert to grants based on good performance. Finance from lenders, public capital via government funding vehicles and corporate funders can all play a critical role in kickstarting both insetting and BVCM interventions[32].

Projects are defined by whether carbon revenue is the sole business model or one of several revenue streams. The availability of several revenue streams (e.g. a project diversified beyond carbon in its planned outcomes) offers a more appealing option for investors as it reduces risk and may also offer a wider set of project outcomes.

[32] Source: The 4 Returns Framework for Landscape Restoration.

Theme 3 in practice: Capital stacking in a landscape

Landscape Enterprise Networks: Introduction

Landscape Enterprise Networks (LENs) is a landscape investment model developed in the UK and operational in East of England, Yorkshire, Leven (Scotland), West Wales, Western Hungary, Northern Italy and Western Poland. LENs brings together organizations to co-fund and implement regenerative agriculture and nature-based solutions to drive landscape resilience.

Since 2021, LENs has delivered more than €24 million from private funders such as Nestle and Diageo to more than 350 farmers, to implement climate mitigation practices like cover crops, minimum tillage and habitat restoration.

LENs operating model

LENs operates on a system of simple commercial trades between stakeholders in the landscape. Landowners, managers and farmers propose and bid for funding for practices to implement on-farm to meet their chosen needs (carbon reduction and removal, nature improvement).

Businesses then co-fund measures which reduces cost and risk for farmers, as well as maximizing outcomes. Funding goes to farmers by practice (for those beginning the regen journey), by performance (for those leading the way), and for innovation (to reduce the risk of trying something new). In 2024, 11 organizations co-funding practices led to one tonne of carbon being 1/3 cheaper than when an organization funds this alone.

Stacking public and private finance

Farmers can stack capital provided through LENs on top of public financing available through existing government incentives. In England, for instance, LENs funds can be an addition to mechanisms such as the Sustainable Farming Incentive (SFI). The SFI is a government incentive scheme that rewards farmers who produce food sustainably while protecting and enhancing nature. At the time of writing, the SFI is on hold.

Where an equivalent publicly funded measure is available, farmers must prioritize the publicly funded measure first, enabling LENs funding to stretch further and unlocking activities that it would not otherwise support.

Double funding is not permitted, meaning that the demand parties cannot fund measures on a parcel of land where other mechanisms are already funding those same measures. However, LENs funding can be in addition to funding through other schemes to support measures on the same parcel of land. The LENs application tool indicates which SFI equivalent actions are available to farmers.

Co-funding provides a genuine value for money proposition, as it means that multiple measures can be 'stacked' on the same farms or fields. This reduces the cost per hectare and generates greater impact with the same resources.

Review land rights

Ensuring secure land rights and control of resources[33] for farmers and producers in a landscape is an important element of addressing traceability requirements. Prospective funders of climate mitigation projects will want to understand land tenure in the landscape.

Secure land rights allow land managers the incentive to invest time and money in management practices that may only yield benefits after a number of years (a core issue for climate mitigation projects).

The issue of land tenure is particularly important when considering the land rights of Indigenous Peoples (IPs), local communities (LCs) and women and youth who may not have formal documentation for the land they manage. In these cases, land tenure underpins the ability of potentially vulnerable groups to make decisions, adapt and sustainably manage natural resources and is considered critical in relation to climate action[34]. Landscape initiatives using the LandScale Assessment Framework will have already considered this through the application of Indicator 3.1.1.1 *(Percentage of landscape with formalized land tenure rights).*

Corporate investors have commitments to ensure the rights of local communities and Indigenous groups are respected and that Free, Prior and Informed Consent (FPIC) is obtained prior to any activities whether insetting or BVCM, taking place on land owned by these groups, in line with international human rights laws. Landscape initiatives must therefore demonstrate to investors that these rights are being upheld.

[33] Source: Defining Integrated Landscape Management for Policy Makers.

[34] Source: Global Land Alliance, Securing Indigenous Peoples and Local Communities' Land Rights in the Voluntary Carbon Market.

Theme 4: Identifying partners and approaches to developing climate projects

Partnership is key: as landscape initiatives are multi-stakeholder and aim to generate broad, complimentary benefits, climate mitigation projects operating within landscape initiatives should also draw from this pool of collaboration and resourcing. As part of its feasibility and development stage, the landscape initiative should collaborate with project developers to develop a stakeholder engagement plan to identify possible opportunities for collaboration with partners, from value chain partners, industry alliances, local NGOs and governments to civil society[35].

Principle 1
Where possible seek partners, and scale up for impact

Principle 2
Follow an existing structured design path for any new carbon intervention

Principle 1: Where possible seek partners, and scale up for impact

Identify possible opportunities for collaboration

Identified stakeholders should then be engaged with, to better understand their needs and interests, and to explore how working together would help to reduce and remove climate emissions, whilst safeguarding and restoring nature for climate goals. This may require the use of multi-stakeholder engagement processes, to ensure that goals are aligned across interested parties.

Collaborate for impact, scale and cost efficiency

Effective collaboration in landscape initiatives does not just increase aggregate impact and reduce spillover effects but also reduces cost by encouraging cost sharing for common needs among the sourcing businesses[36]. Scaling activity over time to build beyond a landscape into provincial and sub-national regions allows for increased impact.

Collaborative project development not only reduces transaction costs but also strengthens the social license to operate — a critical factor for attracting institutional investors and long-term funders.

[35] Source: Accountability Framework Initiative Operational Guidance on Achieving Commitments through Collaboration.

[36] Source: IDH, The answer to rising agri-food supply risks? Get horizontal with your peers (2025).

Principle 2: Follow an existing structured design path for any new carbon intervention

Where available, existing design paths can support robust project structures

Existing project design structures will support a landscape initiative working with a prospective funder to ensure that emission reductions are real, additional, and verifiable, while also requiring the delivery of social and environmental co-benefits. This is particularly true where the BVCM route has been *chosen (see Figure 1 above)*, as there are a number of existing design paths suitable for beyond value chain action.

For BVCM claims particularly, the following project design structures can help to shape a credible BVCM approach, assuring robust processes for transparency, MRV and durability of results:

- **SBTi "Above & Beyond"** Design Framework
- **Voluntary Carbon Markets Integrity Initiative (VCMI)** Claims Code of Practice
- **The Integrity Council for the Voluntary Carbon Markets (ICVCM)** Core Carbon Principles
- Verra Verified Carbon Standard (VCS)

For insetting claims, there are currently limited existing design paths to a credible insetting approach.

The **GHG Protocol LSRS** and the **SBTi FLAG Guidance** are the primary points of alignment. Beyond this, **the AIM Platform Standard and Guidance** (scheduled for release in early 2026), alongside the **Verra Scope 3 Standard** (also in development) both aim to guide stakeholders to credible Scope 3 claims.

Theme 5: Requirements for robust MRV

Monitoring, Reporting and Verification (MRV) is essential for landscape initiatives entering the carbon space. A well designed MRV system ensures that the climate impact of interventions is measured credibly, consistently and at a level of rigor appropriate for the type of claim being supported. This includes reductions of emissions, avoided emissions and enhanced carbon sequestration. MRV also plays a role in wider reporting of nature, water and social impacts, and should therefore be integrated into landscape level monitoring systems rather than operating as a standalone process.

MRV is often one of the most challenging areas for landscape initiatives. There are multiple ways to quantify impact, methodologies vary in complexity and cost, and the requirements differ depending on whether the intervention is supporting BVCM contribution or compensation claims, or within value chain insetting claims. Alongside the technical choices, there are also operational considerations relating to community participation, data ownership, and the implications of linking measured outcomes to corporate or funder claims.

The Guidance below outlines principles and practical steps to support landscape initiatives to design or select, in collaboration with climate mitigation project developers, an appropriate MRV system which meets carbon claims requirements alongside broader landscape initiative needs.

Principle 1

MRV systems must be flexible, transparent, and locally-led

Principle 2

MRV systems must be robust, demonstrating to investors that relevant technical and operational considerations have been accounted for

Principle 3

Ensure verification and claim integrity

Principle 4

MRV should reflect the full value of landscape initiatives

Principle 1: MRV systems must be flexible, transparent, and locally-led

Establish foundational principles of MRV system

Before selecting a methodology or MRV partner, the landscape initiative should identify the fundamental principles that the MRV system must follow, with the following key considerations. These principles should be defined during the early parts of project planning, alongside any feasibility study or Theory of Change development.

Align MRV design with the aims of the intervention

MRV should reflect the type of climate impact the initiative is targeting. For example, a deforestation avoidance initiative requires strong land use change data, remote sensing capability, and a method for assessing conservation of existing carbon stocks, whilst a regenerative agriculture initiative requires the ability to monitor farm management practices, soil carbon stocks and changes in input use. A clear alignment between the project's aims, the landscape context and the MRV approach helps keep data collection focused and cost-effective.

Minimize data burden and ensure fairness

MRV can place administrative demands on farmers and local communities. Landscape initiatives should ensure that data collection responsibilities do not fall unfairly on one group, sampling is used strategically to reduce burden without undermining accuracy, incentives or compensation are provided where participation requires significant time, and remote sensing and digital tools are used to reduce the need for primary data where appropriate and credible.

In many landscape contexts, remote sensing can provide sufficiently accurate information for tracking outcomes such as land cover change, vegetation condition, or fire occurrence, and is widely accepted as evidence for these dimensions of capturing project impact. However, there are important caveats. Remote sensing cannot reliably detect many of the management decisions that drive emissions reductions or removals in forests, agricultural or mixed-use landscapes.

Ensure downward transparency and accountability

MRV should not only be accountable to external verifiers or funders. Findings should be shared in accessible formats with farmers, communities, local authorities and other stakeholders, aligning with LLA Principle 7. This helps build understanding, supports adaptive management and reinforces trust.

Landscape initiatives should also be clear about data ownership and privacy. Data collected from local communities and producers should be handled in ways that protect confidentiality, including anonymized reporting where appropriate. This means developing a clear data governance agreement that specifies who owns the data, how it can be used, who has access, and under what conditions it can be shared externally.

Ensure local ownership of MRV

Local institutions, producer groups and Indigenous Peoples and Local Communities should have a meaningful role in shaping the MRV system, not just in carrying out data collection. Local ownership means involving these groups in deciding what is monitored, how indicators are defined, and why specific data are collected, rather than solely involving local actors in data collection. Meaningful engagement can include validating proposed indicators, agreeing how to measure practice change, or confirming that remote sensing outputs reflect on the ground realities. Early engagement of this kind supports relevance of metrics to local priorities, long term trust and accountability, consistency of monitoring over time and a stronger shared understanding of climate risks and un-certainties.

Ensure flexibility and adaptive management

MRV systems should support learning and improvement, rather than act as rigid measurement exercises. Key practices include:

01

Enable adaptive management

At the end of each monitoring period, the MRV results should inform adjustments in project design and implementation, aligning with LLA Principle 6 on flexible programming and learning. This can include shifting intervention areas, modifying interventions and practices, updating risk assessments or revising baselines or assumptions where justified. There is no universal standard for how long a monitoring period should be. In practice it depends on the landscape context, the type of intervention and the level of rigor needed for the claims being supported. Many landscape initiatives adopt annual monitoring cycles for agricultural and land use practices[37] because they align with seasonal land use patterns and local planning processes, while some carbon methodologies require fixed verification periods (e.g. annual monitoring over 10-30 years).

02

Use MRV results to benefit actors on the ground

Where possible, MRV should generate insights that support local decision making. Examples include:

- providing farmers with soil health assessments
- sharing land cover change maps with communities
- reporting on water or biodiversity improvements relevant to local priorities

MRV should not only serve funder claim requirements but also improve local resilience and sustainable land management.

03

Scale MRV over time

MRV systems do not need to be fully developed from the outset. Landscape initiatives can begin with small scale pilots to test methods, build confidence and identify what is feasible in the local context. As capability, partnerships and resources grow, the MRV system can become more detailed and robust. This may include increasing sampling frequency, expanding the types of indicators monitored or incorporating more advanced technologies such as remote sensing, mobile data collection or modelling tools. A phased approach allows initiatives to balance scientific rigor with practical constraints and minimize burden on local actors, while still ensuring that the system moves towards the quality needed for credible claims.

[37] For more nature focused activities, the monitoring cycles may be closer to every three years.

Principle 2: MRV systems must be robust, demonstrating to investors that relevant technical and operational considerations have been accounted for

Select and engage with robust MRV providers

From the perspective of a landscape initiative, the most important decisions for robustness are:

- which claim pathway to pursue (insetting or BVCM, see above), and
- which MRV approach or provider to work with.

It is rarely realistic for landscape initiatives to redesign an MRV provider's methods. However, they can make informed choices about which partner and system to use and understand where limitations may affect claims.

At minimum, when selecting an MRV provider or approach, landscape initiatives should check that:

- The methodology is appropriate for the chosen claim pathway
  - for insetting, this means alignment with the Greenhouse Gas Protocol LSRS and SBTi FLAG, and the ability to link outcomes to supply chain actors
  - for BVCM, this means compatibility with recognized carbon standards[38] and any requirements for contribution or compensation claims
- Baselines and counterfactuals are clearly defined and justified
- Data collection methods are practical for local actors, and sampling strategies are transparent
- The approach to permanence, leakage, uncertainty and attribution is documented and consistent with relevant standards
- Roles and responsibilities for data collection, quality control and storage are clearly agreed

Above all, the MRV system should be aligned with the theory of change of the project, so that the data collected can actually demonstrate whether the intended outcomes are being achieved.

Depending on the claims approach taken, MRV requirements for "high integrity" will differ. For example, different standards and reporting routes have different requirements for establishing baselines, collecting primary data, addressing permanence and leakage, particularly when assessing the difference between insetting and BVCM methodologies. Figure 5 below outlines the differences between insetting and BVCM accounting practices. When selecting MRV providers landscape initiatives should, at minimum, consider the requirements listed below (depending on the claim route).

[38] Key carbon standards for BVCM include: Verra Verified Carbon Standard (VCS), Gold Standard for the Global Goals, Plan Vivo Carbon Standard, ACR Standard, Climate Action Reserve, amongst others.

What route to making climate claims is the project considering?

Insetting | **BVCM**

	MRV considerations for inventory accounting	*MRV considerations for intervention accounting*
Standards	Greenhouse Gas Protocol Land Sector and Removals Standard	Various - Gold Standard, Verra, Plan Vivo etc.
Baseline	Baseline = most recent, representative year of emissions activity. No counterfactual required.	Baseline = scenario of what would have happened without the project (counterfactual). Requires modelling, historical data, or benchmark conditions.
Permanence	Inventories report annual emissions, but ongoing storage monitoring is required if removals are reported, ensuring permanence.	Required. Reductions/removals must persist for a defined period (e.g., 20–100+ years) and reversal risks must be managed and monitored.
Leakage	Companies are required to report land carbon leakage in cases where corporate actions displace food or feed production.	Must be assessed and mitigated. Leakage (activity-shifting or market-shifting) can invalidate project claims and reduce credited impact.
Additionality	Not applicable. Inventories measure all emissions, regardless of whether activities are “business-as-usual”.	Essential. Must demonstrate the project would not have happened without intervention, finance, or policy change.
Primary data collection	Not always required. Companies can use activity data from suppliers or secondary emission factors.	Often required. Crediting requires field data, remote sensing, or monitored parameters specific to the intervention. Must meet verifier requirements.

Figure 5: MRV considerations for both insetting and BVCM. While insetting does not require tests such as additionality which is central to carbon crediting, these differences reflect the distinct purposes of inventory-aligned intervention accounting and project-based crediting. Landscape initiatives should still consider all risks such as additionality during project design to help safeguard overall integrity.

Minimum viable vs best practice MRV

PILOT SYSTEM

Minimum viable MRV

A minimum viable MRV system allows a landscape initiative to begin monitoring climate outcomes without major cost or technical burden. It is suitable for early-stage projects, feasibility assessments, and for attracting initial funders. Minimum viable MRV is not sufficient to create high integrity carbon credits, but may support some forms of funder reporting such as contribution or insetting claims.

Minimum viable MRV typically includes:

- **Simple activity data:** basic records of land use, management practices and participation.
- **Strategic sampling:** using representative samples rather than landscape wide data collection.
- **Low-cost remote sensing:** free or open access imagery to track land cover change, such as NASA's Landsat program, the European Space Agency's Copernicus Sentinel satellites and Google Earth Engine, which provide accessible datasets suitable for monitoring forest cover, vegetation condition and other landscape level changes.
- **Basic baselining:** using best available historical data or a simple reference year.
- **Internal reporting only:** results used for learning, not formal claims.
- **No external verification:** unless explicitly required by a partner.

This approach keeps data demands low while generating enough information for adaptive management as well as preparatory engagement with funders.

MATURE SYSTEM

Best practice MRV

A best practice MRV system meets the requirements for high integrity insetting or BVCM claims and is suitable for projects seeking verified outcomes or third-party assurance.

Best practice MRV includes:

- **High resolution remote sensing and field data:** combining satellite imagery, modelling and primary measurements.
- **Quantified uncertainty and conservative assumptions** aligned with relevant standards.
- **Robust baselines and counterfactuals** using historic data, modelling or jurisdictional benchmarks.
- **Assessment of permanence and leakage** where relevant for carbon claims.
- **Clear allocation and documentation** to avoid double counting.
- **Independent verification** by an accredited third party.

Initiatives can progressively move from minimum viable to best practice as capacity, partnerships and funding increase.

Principle 3: Ensure verification and claim integrity

Decide whether third party verification is necessary

Once data has been collected and analyzed, landscape initiatives need to decide whether to seek third party assurance or verification. Verification can add credibility, but also significant cost and data burden.

Landscape initiatives should consider:

- what types of claims will be made, and by whom
- whether the MRV has already been carried out under a formal standard that includes verification (for example a carbon crediting program)
- whether buyers, investors or other partners explicitly require external assurance

For many internal learning purposes and non quantified narratives, external verification will not be necessary. For BVCM compensation claims and most crediting routes, however, independent verification is usually required and is built into the program rules.

Apply a robust claims allocation process

Once outcomes have been verified or validated, landscape initiatives may wish to make their own claims, or support funders, buyers and other partners to make claims.

They should ensure that:

- reported outcomes are conservative and reflect uncertainties
- double counting and over claiming are avoided, particularly where multiple actors are funding or benefiting from the same intervention
- the process for allocating outcomes and claims across funders and supply chain actors is clearly documented and applied consistently over time

Where possible, claims allocation should be developed with support from MRV providers or technical partners who understand both corporate accounting rules and landscape level realities.

Principle 4: MRV should reflect the full value of landscape initiatives

MRV should address a range of project metrics

Good MRV for landscape initiatives needs to address a range of project metrics, not only carbon. A narrow focus on greenhouse gas outcomes risks overlooking other critical benefits and trade offs.

Where resources allow, landscape initiatives should:

Take a holistic, integrated approach to monitoring that links biophysical metrics to stakeholder engagement and governance processes

Monitor a balanced set of indicators that cover carbon, nature (for example biodiversity, soil health, water quality) and social outcomes (for example livelihoods, equity, land tenure security)

Co-develop additional outcome areas and indicators with local stakeholders, so that monitoring reflects community priorities as well as external funder requirements

This helps to demonstrate the full value of landscape initiatives, supports more diverse funding opportunities and reduces the risk of "carbon tunnel vision".

MRV checklists for insetting and beyond value chain mitigation (BVCM) projects

This MRV checklist is designed to support informed decision-making by project developers when selecting and working with third-party MRV providers for climate mitigation projects. In a typical project, developers engage external providers to collect data, quantify or model outcomes, and report results to funders. Choosing a credible MRV provider is often challenging due to limited transparency around methodologies, uncertainty about what constitutes good practice, and confusion about how different methodological choices affect the types of claims that can ultimately be made.

While it is rarely realistic for project developers to redesign or substantially alter an MRV provider's methodology, they can make informed choices about which partners and systems to use, and clearly understand where methodological limitations may constrain claims. This checklist is intended to support those decisions by providing a structured way to assess MRV approaches against key integrity considerations.

The checklist distinguishes between climate mitigation projects structured as scope 3 interventions within the value chain (insetting) and projects structured as beyond value chain mitigation (BVCM), recognizing that the technical requirements and integrity considerations differ between these two project types. Figure 6 of this document summarizes the key differences between BVCM and insetting approaches.

Each checklist covers two key areas:

1. Practical considerations (e.g. local relevance, accessibility)
2. Technical considerations (e.g. overall alignment with the GHG Protocol LSRS)

Checklist A: Insetting projects

This checklist focuses on projects intended to support value chain insetting claims, where outcomes are linked to corporate scope 3 inventories and FLAG targets.

Practical considerations

MRV provider / standard requirement	What good looks like
Language	Providers are able to supply data collection forms and templates as well as provide data collection support, where required, in relevant local languages.
Accessibility	Providers are able to tailor their data collection activities to the project context and needs of key stakeholders (including farmers, smallholders, producers). For example, data collection may need to be carried out in a way that does not require access to internet or computer use if this is not accessible to project participants, or providers may need to provide access to on-the-ground advisors to support farmers with data collection.
Ease of use	The provider has considered and designed for user friendliness at both data input and reporting ends. Data collection methods are easily understandable for local populations.
Local relevance	The provider's methodology has relevance for the local climate, geography, and production methods.
Avoid overfocus on carbon	The provider considers impacts on other key environmental outcomes, such as water, biodiversity/nature, and/or social outcomes.

Technical considerations

MRV provider / standard requirement	What good looks like
Translate farm or landscape level data into inventory-compatible outcome data	The provider can clearly explain how project data feeds into farm or sourcing region level reporting through product emissions factors, using cradle-to-farm-gate boundaries consistent with value chain inventories. They explicitly state what can and cannot be used in inventories.
Define and apply the correct spatial boundary	The provider can align the project boundary to the level of traceability available (jurisdiction, sourcing region, land management unit). They can clearly explain why certain lands are included or excluded and flag if the proposed boundary is not aligned with LSRS requirements.
Comply with traceability requirements	The provider specifies exactly what traceability evidence is required (for example chain of custody model, purchase records, identifiers) and whether this meets physical traceability expectations. They do not rely on Book and Claim approaches for inventory reporting.
Account for all material land-based emissions sources	The provider ensures the MRV system accounts for all relevant land-based emissions associated with the production of the crops or other agricultural products relevant to the project, including land management emissions (CO2 and non-CO2) and land use change emissions, not just selected practices. Any exclusions are conservative, justified, and documented upfront.
Account for land use change correctly	Where land use change is relevant, the provider accounts for all historic land use change emissions from the previous 20 years and includes all relevant carbon pools. The 20 year reporting period is a standardized LSRG requirement for insetting reporting.
Use primary data appropriately for removals	If removals are reported, the provider must incorporate primary data specific to the project area. For aboveground biomass removals, primary data includes species, age, height, and density of vegetation, and can be collected on-farm or through remote sensing tools. For soil organic carbon removals, primary data must be in the form of soil organic carbon samples taken on-farm, and re-measured at least every five years (to verify reported removals and recalibrate models used in the interim years between measurements). Providers cannot rely solely on default secondary factors for removals or modelling in absence of primary data.
Ensure consistency over time	The provider designs the MRV system so boundaries, methods, and datasets remain consistent year-to-year, with a clear process for documenting and justifying any changes.
Manage permanence and leakage monitoring	The provider includes monitoring approaches that can detect reversals over time and can explain what happens if benefits are lost.
Prevent double counting within value chains	The provider can explain how outcomes are allocated across funders, products, or programs, and how over-claiming is avoided. They clearly separate inventory-aligned outcomes from any market-based reporting (i.e. credits or certificates).
Implement environmental and social safeguards	Safeguard requirements are embedded in monitoring, free, prior and informed consent (FPIC) is obtained where relevant, and grievance mechanisms are accessible and functional.

Checklist B: Beyond value chain mitigation (BVCM) projects

This checklist focuses on projects generating mitigation outcomes outside a company's value chain, typically through the issuance of carbon credits. The emphasis is on the credibility of the selected standard and its ability to ensure environmental integrity, rather than on scope 3 inventory integration.

Practical considerations

MRV provider / standard requirement	What good looks like
Language	Providers are able to supply data collection forms and templates as well as provide data collection support, where required, in relevant local languages.
Accessibility	Providers are able to tailor their data collection activities to the project context and needs of key stakeholders (including farmers, smallholders, producers). For example, data collection may need to be carried out in a way that does not require access to internet or computer use if this is not accessible to project participants, or providers may need to provide access to on-the-ground advisors to support farmers with data collection.
Ease of use	The provider has considered and designed for user friendliness at both data input and reporting ends. Data collection methods are easily understandable for local populations.
Local relevance	The provider's methodology has relevance for the local climate, geography, and production methods.
Avoid overfocus on carbon	The provider considers impacts on other key environmental outcomes, such as water, biodiversity/nature, and/or social outcomes.

Technical considerations

MRV provider / standard requirement	What good looks like
Apply a credible carbon crediting standard	The provider works under a recognized standard with public methodologies, independent validation and verification, enforcement mechanisms, and a functioning grievance process. The crediting standard should prioritize collection of primary data for key sources of emissions and be suited to the intervention type.
Demonstrate additionality robustly	The provider prepares additionality assessments using real evidence (financial data, national and regional regulations, data on common practices in project area) and applies conservative judgement.
Set conservative baselines	Baselines are defined strictly according to the standard methodology. Providers can demonstrate or explain how they reflect realistic continuation of current practice, and avoid optimistic / inflated assumptions.
Quantify emissions reductions or removals conservatively	Calculations err on the side of under-crediting where there is uncertainty. Avoided emissions and removals are clearly distinguished, with emissions reductions and removals favored over avoided emissions.
Address leakage explicitly	The provider identifies plausible leakage pathways for the project type, applies mitigation measures to manage these leakage risks, and makes conservative deductions from reported project impact as required by the standard.
Manage permanence and reversals	Permanence risks are assessed, buffer or insurance mechanisms are applied to prevent overclaiming of outcomes, and there is a clear process for monitoring and responding to reversals over time.
Implement environmental and social safeguards	Safeguard requirements are embedded in monitoring, free, prior and informed consent (FPIC) is obtained where relevant, and grievance mechanisms are accessible and functional.
Transparency	Documentation is complete, consistent, and suitable for validation and verification.
Claims guidance	The provider clearly explains what credits represent and supports conservative buyer guidance. They actively discourage misleading claims.

Appendix 1: Glossary

Term	Definition
Allocation	The process of partitioning GHG emissions, removals and other metrics from a single facility, process or other system among its various outputs. (LSRS, 2026)
Attribution	The process of determining which organization or actor can credibly claim a share of the greenhouse gas outcomes achieved by an intervention. In landscape contexts, attribution is used to allocate emissions reductions or removals across multiple funders, companies or stakeholders based on their role, investment or supply chain connection. Good attribution avoids double counting by ensuring that each unit of climate benefit is only claimed once and is allocated according to transparent and consistent rules.
Double counting	Counting a single GHG emissions reduction or removal more than once to achieve climate change mitigation. May involve double issuance, double registration, double use or double claiming. (WBCSD, 2024)
Durability	The planned duration of carbon storage (e.g. 25 years) or the risk of storage reversal *before the planned duration period has elapsed.*
Emissions reductions	Decreases in greenhouse-gas emissions that occur in a company's value chain, outside of its direct operations (Scope 1) or purchased energy (Scope 2), compared to a defined baseline year. These reductions can come from either: 1. Lowering upstream emissions (e.g., suppliers, purchased goods, transportation, raw materials), 2. Lowering downstream emissions (e.g., product use-phase, end-of-life treatment), or 3. Reducing the volume of high-emission activities across the value chain. For the purposes of this work, Scope 3 emissions reductions refers specifically to lowering upstream emissions in the forest, land and agriculture sector of a value chain.
Emissions removals	The quantifiable, verified physical removal of greenhouse gases from the atmosphere that occurs within a company's upstream or downstream value chain, attributable to a supplier, partner, or product-related activity, and stored in a manner consistent with durability and accounting rules. For the purposes of this work, Scope 3 emissions removals refers specifically to removing and sequestering carbon in the forest, land and agriculture sector of a value chain.
Free, Prior and Informed Consent (FPIC)	A collective human right of Indigenous Peoples, tribal peoples, and local communities to give and withhold their consent prior to the commencement of any activity that may affect their customary and statutory rights, lands, resources, territories, livelihoods, and food security. It is a right exercised through representatives of their own choosing and in a manner consistent with their own customs, values, and norms. It is one of the core safeguards for collective rights under international human rights law and a means for peoples and communities to reach consensus and make free and informed decisions according to their customary systems of decision-making. (Accountability Framework Initiative)
Greenhouse gases	A gas that contributes to the natural greenhouse effect. The Kyoto Protocol covers a basket of six greenhouse gases (GHGs) produced by human activities: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons and sulphur hexafluoride. (European Environment Agency)

Appendix 1: Glossary (continued)

Term	Definition
Landscape initiative	A multi-stakeholder initiative that operationalizes a landscape approach in a particular landscape, by setting common goals, taking collective action while reconciling different interests, and monitoring progress towards shared sustainability goals and outcomes at a landscape scale. (Core Criteria for Mature LandScape Initiatives)
Land carbon leakage (LSRS accounting category)	A specific type of leakage, driven by increased demand for agricultural products and a fixed amount of global land, that occurs when corporate actions displace food or feed production to locations beyond the lands in their operations or value chain, leading to agricultural expansion and land use change (LSRS, 2026)
Leakage	A phenomenon that occurs when corporate actions lead to increased emissions and/or decreased removals outside of a company's traditional inventory boundary. (LSRS, 2026)
Monitoring, reporting and verification (MRV)	Monitoring, reporting, and verification (MRV) is a framework for monitoring and verifying greenhouse gas (GHG) emissions and reduction efforts, often to ensure compliance with regulations or voluntary initiatives (Validere, 2023).
Permanence	Ensure mechanisms are in place to monitor the continued storage of reported removals and captured CO_2, account for reversals and report emissions from associated carbon pools. (LSRS, 2026)
Scope 1 emissions	Direct greenhouse gas emissions occurring from sources that are owned or controlled by the company, for example, emissions from combustion in owned or controlled boilers, furnaces, vehicles, etc.; emissions from chemical production in owned or controlled process equipment. (GHGP Revised Corporate Standard, 2004)
Scope 2 emissions	Indirect greenhouse gas emissions from the generation of purchased electricity consumed by the company. Purchased electricity is defined as electricity that is purchased or otherwise brought into the organizational boundary of the company. Scope 2 emissions physically occur at the facility where electricity is generated. (GHGP Revised Corporate Standard, 2004)
Scope 3 emissions	Scope 3 emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions (GHGP, 2022)
Supply shed	A predefined, spatially explicit land area that supplies harvested biogenic materials to the first collection point or processing facility in a value chain.
Traceability	The ability of a company to identify, track, and collect information in the value chain of goods and services purchased or sold by the company, including upstream and downstream processes and products. (LSRS, 2026)
Traceability system	A set of procedures that allow an entity to track and record how specific materials or products move across entities and are transformed throughout their value chain, from production to processing to end use. (LSRS, 2026)

Appendix 2: Traceability and Chain of Custody models

1. Land Sector and Removals Standard traceability requirements

The LSRS requires organizations to prove traceability between a value chain intervention and the products sourced through an accepted Chain of Custody (CoC) model. Identity preserved, segregated, and controlled blending systems are recognized as acceptable models. Mass balance models are considered acceptable only under specific conditions (see below). Book-and-claim systems are not eligible[39].

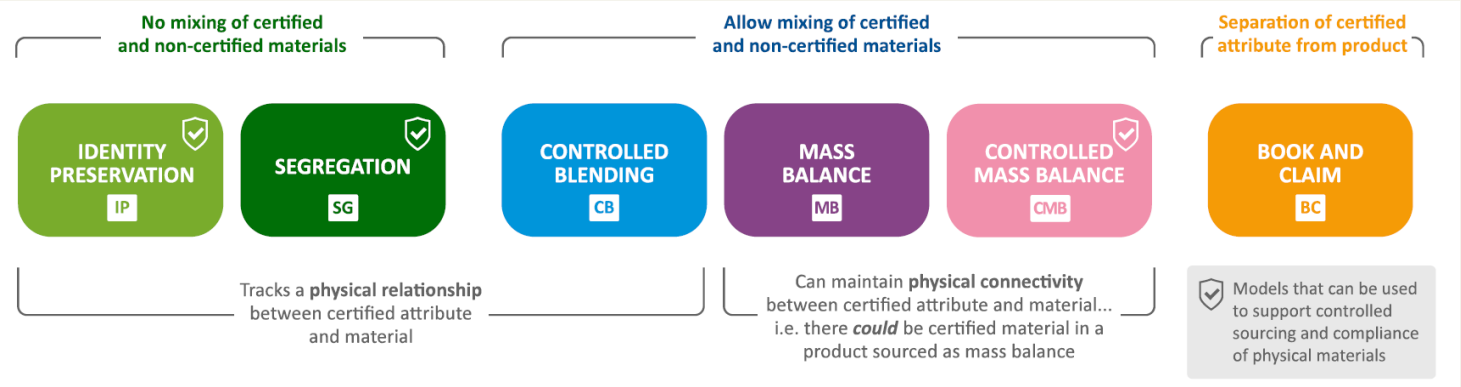


Figure 6: ISEAL's Chain of Custody Models and Definitions v2, 2025

2. Acceptable mass balance models

ISO 22095:2020 and ISEAL guidance defines acceptable mass balance models, including restricted transfer boundaries. Mixing and volume reconciliation must occur only at the batch, site, multi-site, or group level.

The Value Change Initiative (VCI)'s guidance[40] provides clarity on which forms of mass balance constitute physical traceability. This depends on how the CoC system is operationalized. Two key features are of importance:

1. The specific point or stage in the value chain where mixing of specific characteristics occurs (at a batch, site, or group of sites within the same country and sourcing region) and
2. Whether the volume of these specific characteristics is known over a defined reconciliation period (<12 months).

Physical traceability cannot be established using Book & Claim or Mass Balance CoC where the volume of outputs with the specified characteristics is not specified, a reconciliation period was not defined, or mixing occurred in a group of multiple sites in different countries or sourcing regions.

[39] Source: Value Change Initiative Physical traceability in Greenhouse Gas accounting (2025).

[40] ibid.

Appendix 3: Supplementary resource bank

The material set out in this Appendix 3 is intended to provide a reference point for landscape initiatives to explore additional material connected to the contents of this Guidance. As much as possible, the additional materials are referenced in relation to the Themes set out in the Guidance, with overarching core frameworks, standards or guidance linked at the outset.

Core Frameworks

Relevant body	Source
Greenhouse Gas Protocol	Land Sector and Removals Standard (2026)
Science Based Targets Initiative	Forest Land and Agriculture Science-Based Target-Setting Guidance (2023)
Science Based Targets Initiative	Ongoing Emissions Responsibility: A framework for credible and competitive climate action (2025)
Value Change Initiative, ISEAL Alliance	Physical traceability in Greenhouse Gas accounting
ISEAL Alliance	Chain of Custody Models and Definitions v2 (2025)
The Integrity Council for the Voluntary Carbon Market (ICVCM)	Core Carbon Principles
Gold Standard	Gold Standard for the Global Goals
Gold Standard	Safeguarding Principles and Requirements
Verra	Verified Carbon Standard (VCS)
Verra	Grievance Redress Policy

Theme-Specific Resources

Theme 1: The landscape context and supply chain connections

Relevant body	Source
1000 Landscapes for 1 Billion People and Ikigai	A Strategy for Transforming Food Systems through Regenerative Landscapes (2025)
ISEAL	Core Criteria for Mature Landscape Initiatives (2024)
4Returns	Theory of Change Template
International Institute for Environment and Development	Principles for Locally-Led Adaptation
Wetlands International and Conservation International	Landscape GHG Accounting Guidance: Developing landscape-scale carbon projects (2024)
World Resources Institute (WRI)	A step-by-step guide for landscape restoration planners and practitioners (2024)
Commonland, Wetlands International Landscape Finance Lab and IUCN National Commission of the Netherlands	The 4Returns Framework for Landscape Restoration (2021)
Conservation International, 3Keel et al.	Call for Action: Principles for high-integrity insetting in the land sector (2025)
World Resources Institute	Restoration Diagnostic (2015)
COP28, WBCSD	Action Agenda on Regenerative Landscapes

Theme 2: Stakeholder engagement for better carbon outcomes

Relevant body	Source
UK Govt Department of Environment, Food and Rural Affairs and Department for Energy Security and Net Zero	Addressing agricultural scope 3 emissions: Best practice principles for Within Value Chain Mitigation (2025)
USAID, CrossBoundary LLC	Carbon Finance Playbook
USAID	Local Systems Position Paper (2024)

Theme 3: Feasibility, cost and commercial potential of carbon interventions

Relevant body	Source
Verdone, M. IUCN Global Forest and Climate Change Programme	A Cost-Benefit Framework for Analyzing Forest Landscape Restoration Decisions (2015)
World Business Council for Sustainable Development (WBCSD)	Financing Mechanisms for Land-Based Action

Theme 4: Identifying partners and approaches to developing climate projects

Relevant body	Source
Accountability Framework Initiative (AFi)	Operational Guidance on Achieving Commitments through Collaboration (2019)
Global Land Alliance	Securing Indigenous Peoples and Local Communities' Land Rights in the Voluntary Carbon Market
World Business Council for Sustainable Development (WBCSD)	Financing Mechanisms for Land-Based Action (2024)

Theme 5: Requirements for robust MRV

Relevant body	Source
World Business Council for Sustainable Development (WBCSD)	Scope 3 Data and MRV Guidance for Agriculture and Food (2024)
World Business Council for Sustainable Development (WBCSD)	Scaling impact through effective Measurement, Reporting & Verification (MRV) (2025)