

November 2023

# Business guidance for deeper regeneration

→ Climate Chapter



## Regenerative Agriculture Metrics – *guidance for business*

**To accelerate regenerative agriculture and transition agricultural models that work within planetary boundaries, it is essential to converge on an integrated measurement architecture. This includes addressing and overcoming the key challenges to alignment – a lack of cohesion on definition and outcomes, fragmented and siloed data collection and reporting, a need to translate global frameworks into local action plans, and a lack of inclusivity of farmers and Indigenous peoples and local communities (IPLC) in the process.**

The World Business Council for Sustainable Development (WBCSD) has prioritized strengthening corporate performance accountability systems for carbon, nature and equity. To this end, WBCSD has launched the Regenerative Agriculture Metrics (RAM) joint working group with the One Planet Business for Biodiversity (OP2B) coalition. This collaborative effort involves more than 50 members and 27 business-focused partners, representing more than 1,100 businesses.

The group's goal is to align farm-, landscape- and global-level metrics with corporate reporting and to influence accounting, reporting and disclosure bodies to develop specific guidance for regenerative agriculture.

RAM members and partners recognize the need to measure environmental, social and economic outcomes for a holistic approach to regenerative agriculture. It is critical for industry to align at a metric level to measure these holistic outcomes for a consistent approach to regenerative agriculture.

# Climate-related metrics for regenerative agriculture

Consistent with the growing consensus across current and emerging regenerative agriculture tools and frameworks, environmental outcomes should have an impact on four areas: soil, biodiversity, water and climate. RAM members and partners have aligned on climate outcomes for regenerative agriculture and their respective indicators and metrics. These climate outcomes support a positive contribution to tackling climate change and meeting 1.5°C scenario, in line with science and consistent with leading frameworks, including the Science Based Targets initiative Forest, Land and Agriculture Guidance (SBTi FLAG) and Greenhouse Gas Protocol (GHG P-LSR) and more.<sup>1</sup> Climate guidance is a first step in the work to align the remaining environmental outcomes in early 2024 and socio-economic outcomes by the end of 2024. Detailed metrics and associated guidance for climate will be provided in a report to be published January 2024.

## *OP2B's working definition of regenerative agriculture*

Related to agroecological evidence and principles, regenerative agriculture is a holistic, outcome-based farming approach that generates agricultural products while measurably having net-positive impacts on soil health, biodiversity, climate, water resources and farming livelihoods at the farm and landscape levels. It aims to simultaneously promote above- and below-ground carbon sequestration, reduce greenhouse gas (GHG) emissions, protect and enhance biodiversity in and around farms, improve water retention in soil, reduce pesticide risk, improve nutrient-use efficiency, and improve farming livelihoods.

Table 1: Global level indicators for climate related outcomes of regenerative agriculture

<i>Outcome</i>	<i>Indicator</i>
<b>Minimize greenhouse gas emissions</b>	Greenhouse gas emissions
<b>Increase above- and below-ground carbon sequestration</b>	→ Total carbon sequestration → Soil carbon sequestration

## *Implementing climate-related metrics*

RAM members and partners highlighted key needs to enable the implementation of these climate-related metrics for regenerative agriculture. These include resolution and alignment in guidelines to account for land-based emissions and removals,<sup>2</sup> feasible and practical accounting approaches to measure and report reductions and removals, and mechanisms to engage and finance farm-level practice change.

## *How to bridge the data disconnect from farm level to supply shed to global level*

We are working to align farm-, landscape- and global-level metrics with corporate reporting to streamline how data travels across the value chain. We are doing this by establishing global-level metrics built on alignment with leading and emerging farm and landscape level tools and frameworks. In this way, the metrics developed through this group incorporate key farm- and landscape-level assessment while connecting to accounting, reporting and disclosure bodies to develop specific guidance for regenerative agriculture.

<sup>1</sup> Greenhouse Gas Protocol (GHG P-LSR), SBTi Forest, Land and Agriculture Guidance (SBTi FLAG), Task Force on Climate-Related Financial Disclosures (TCFD), Corporate Sustainability Reporting Directive (CSRD), Carbon Disclosure Project (CDP), Global Reporting Initiative (GRI), International Financial Reporting Standards (IFRS).

<sup>2</sup> The GHG Protocol Land Sector and Removals Guidance will provide accounting guidance for GHG emissions and removals from land management. The final guidance will be published in Q2 2024.



## Policy asks

### Support the move from practice-based policy to outcome-based approaches

Regenerative agriculture at scale requires agricultural policy to shift from prescriptive, practice-based policy to outcome-based approaches. A holistic, outcome-based approach to regenerative agriculture can bridge the gap between stakeholders and empower farmers by being cost-effective, context-specific, transparent and measurable.

### Encourage carbon sequestration as a key role for the agriculture sector

Investments into credible and robust carbon accounting and measurement are critical to realize this opportunity. All actors in the agricultural value chain, including financial stakeholders and policymakers, must support this move.

### Support the alignment of data collection and reporting guidelines across the different stakeholders (private and public sector, farmers and IPLCs)

Standardized data collection and reporting related to on-farm activities for climate data requires multistakeholder support to accelerate the transition to regenerative agriculture, acknowledging that farmers are at the heart of the collection, processing and management of agricultural data.

Governments can play a role by:

1. **Holding businesses accountable for their commitments** by strengthening reporting and disclosure regulations and incorporating on-farm activities into corporate transparency measures and implementing incentives for emissions reduction and carbon sequestration.

2. **Encouraging farmers to actively** collect and report data on GHG emissions and carbon sequestration in their on-farm activities by offering financial incentives, technical support and simplified data collection methods.
3. **Supporting research** that fills the existing gaps in terms of GHG measurement and quantification and aggregating the available data to make it publicly available in a readily usable form for businesses.

## Moving forward - Call to action

This working group representing over 1,100 businesses is working on the remaining environmental outcomes – water, biodiversity and soil – before diving into the economic and social dimensions.

This collective effort aims to foster alignment beyond the private sector, with the wider stakeholder space through the [Regen10](#) initiative. Regen10 is developing a draft farmer-centric guiding framework that it will finalize in December 2024.

**It is time to converge all efforts on how we measure, report and disclose on regenerative agriculture to allow for deeper regeneration. The private sector must align with other stakeholders to safeguard supply chain resilience and transition to agricultural models that operate within planetary boundaries. Join us!**



## ***DISCLAIMER***

This publication has been released in the name of WBCSD. It is the result of collaborative efforts by representatives from member companies and external experts. It does not reflect all viewpoints of each company or partner, nor does their engagement in the process necessarily constitute an endorsement of the work.

Contact Dana Rakha-Michalon at [rakha@wbcsd.org](mailto:rakha@wbcsd.org) to engage in this work.

## ***About One Planet Business for Biodiversity (OP2B)***

One Planet Business for Biodiversity (OP2B) is an international, cross-sectoral and action-oriented business coalition on biodiversity with a specific focus on regenerative agriculture. We are determined to drive transformational system change and catalyze action to protect and restore cultivated and natural biodiversity within agricultural value chains.

The coalition is focused on scaling up regenerative agriculture; developing transparent outcome-based reporting for regenerative agriculture; advocating for positive policy for de-risking the transition for farmers; and promoting crop and food ingredient diversification.

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## ***About WBCSD***

The World Business Council for Sustainable Development (WBCSD) is a global community of over 220 of the world's leading businesses, representing a combined revenue of more than USD \$8.5 trillion and 19 million employees. Together, we transform the systems we work in to limit the impact of the climate crisis, restore nature and tackle inequality.

We accelerate value chain transformation across key sectors and reshape the financial system to reward sustainable leadership and action through a lower cost of capital. Through the exchange of best practices, improving performance, accessing education, forming partnerships and shaping the policy agenda, we drive progress in businesses and sharpen the accountability of their performance.

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