

# Terms of Reference (ToR)

Expert Working Group (EWG) on the revision of Voluntary Market Based Measures Framework for Logistics Emissions Accounting

(Version 1.0, 03.02.2026)

## 1 Background

Smart Freight Centre (SFC) maintains the guidance document *Voluntary Market Based Measures Framework for Logistics Emissions Accounting and Reporting* (MBM Framework).

To ensure these documents remain relevant and aligned with current developments, a structured revision process will be conducted by an Expert Working Group (EWG).

## 2 Purpose and Objectives

The EWG will review and update the MBM Framework to reflect best practices, technical progress, and stakeholder needs. Objectives include identifying revision needs, proposing updates, reviewing stakeholder feedback, and submitting recommendations for approval.

## 3 Scope of Work

The EWG will review current documents, conduct a gap analysis, draft revisions ensuring consistency, support the public consultation, and incorporate feedback. Out of scope are unrelated standards and governance procedures.

### In Scope:

- Formation and coordination of an EWG.
- Revision of the MBM Framework, including:
  - o Basic principle of attributional emissions accounting shall be maintained
  - o Compliance with ISO 22095:2020, ISO 22095-2:2026, ISO 22095-3:2026 incl. guidance on how to design/implement an MBM program (Governance/Quality management of a MBM program, some adjustments and additional definitions)
  - o Compliance with emerging frameworks, specifically the SBTi Corporate Net Zero Standard 2.0 and the upcoming guidance from the GHG Protocol work on 'Actions and Market Instruments'
    - Requirements/Recommendations for 'Activity Pools' – e.g. 'Green corridors'
  - o Timeline of vintage constraints switch to attribution to final customer within a specified time without intermediary steps shall be discussed.
  - o Inclusion of 'Residual Mix' and guidance on 'Residual Mix' calculations
  - o Focus on practical implementation of the LETS concept in real-world applications and discussion of the need of an interim stage between Solutions and LETS ("Proof of use")

- The EWG may decide
  - to discuss transport specific delimitations between different chain-of-custody approaches (e.g. mass-balancing across a (sub) fleet)
  - to include guidance on hub operations MBM,
  - to provide guidance on how to select a baseline for (optional) consequential accounting (e.g. emissions reduction figures), and
  - to allow consequential emissions accounting methods for indirect Book and Claim approaches.
- Public request for feedback, consultation and incorporation of feedback.

**Out of Scope:**

- Creation of new MBM frameworks
- Revision of unrelated governance procedures.

## 4 Deliverables

- EWG.D1 Gap Analysis Report (GAR)
- EWG.D2 Draft 1.0
  - EWG.D2.01 Revised Guidance/Normative Document
  - EWG.D2.02 Comment Resolution Report
- EWG.D3 Draft 2.0
  - EWG.D3.01 Revised Guidance/Normative Document
  - EWG.D3.02 Public Consultation Report
- EWG.D4 Final Draft
  - EWG.D4.01 Revised Guidance/Normative Document
  - EWG.D4.02 Summary of Revisions

## 5 Composition and Membership

Experts are selected based on technical expertise, experience, and commitment. Representation should be balanced across industry, academia, government, NGOs, and assessment bodies. Members serve individually, not as organizational representatives, and must sign declarations of interest and confidentiality agreements. Membership in the EWG is a voluntary and unpaid part-time position.

## 6 Governance and Decision-Making

The EWG operates under the Steering Committee (SC) and Secretariat.

The EWG elects an EWG-Chair from its members at the Kick-Off Meeting. EWG members nominate themselves or another member. If more than one candidate is nominated, the EWG - Chair is selected through a simple majority vote. If only one candidate is nominated, that candidate may be confirmed by acclamation. The EWG-Chair is responsible for

- facilitating meetings and guiding discussions to consensus,
- ensuring adherence to the work plan, and
- serving as the primary liaison between the EWG and the SC.

Decisions are made by consensus or, if not possible, by a qualified majority ( $\geq 75\%$ ). Dissenting views are documented.

If the voting results are inconclusive, the chairperson may convene an ad hoc working group to reach a consensus. An ad hoc working group shall consist of two people of each opposing opinion. These people are nominated by experts and elected by vote within the EWG.

## 7 Working Methods

Phased approach based on inclusiveness and consensus:

1. Initiation – Project approval and call for experts.
2. Formation – Selection of the EWG and Kick-Off.
3. Review and Scoping – Identify revision needs.
4. Drafting – Develop revised texts.
5. Public Consultation – Public feedback.
6. Finalisation – Approval and publication.
7. Publication and Dissemination

The project is planned to be completed over a 12 month period. However, the project should be completed in time for publication at SFW 2027 at the latest

The Secretariat circulates agendas and minutes and manages version control via a secure collaboration platform.

### 7.1 Effort

The effort for a EWG member is anticipated to range between 60 h and 90 h for the full project. EWG-chair’s effort is anticipated to double the effort of a regular member. The majority of the work is likely concentrated between mid-May and mid-July.

### 7.2 Meetings

Virtual:

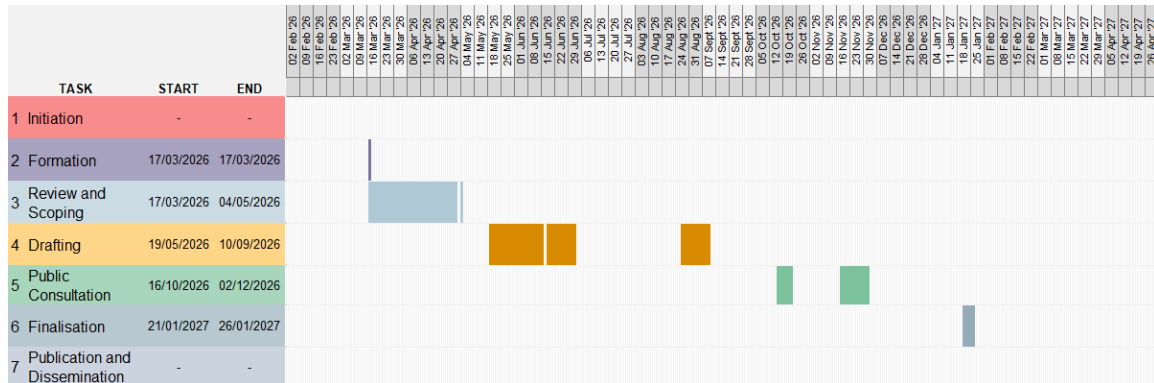
- End-March to End-May – every two weeks (1 h – 2 h)
- End-May to Mid-June – Optional Ad Hoc Teams meetings for text drafting
- Mid-June to Early-July – 3 days (5 h – 8 h) – optional in-person
- End of August to mid-September – 3 days (5 h – 8 h)

In-person:

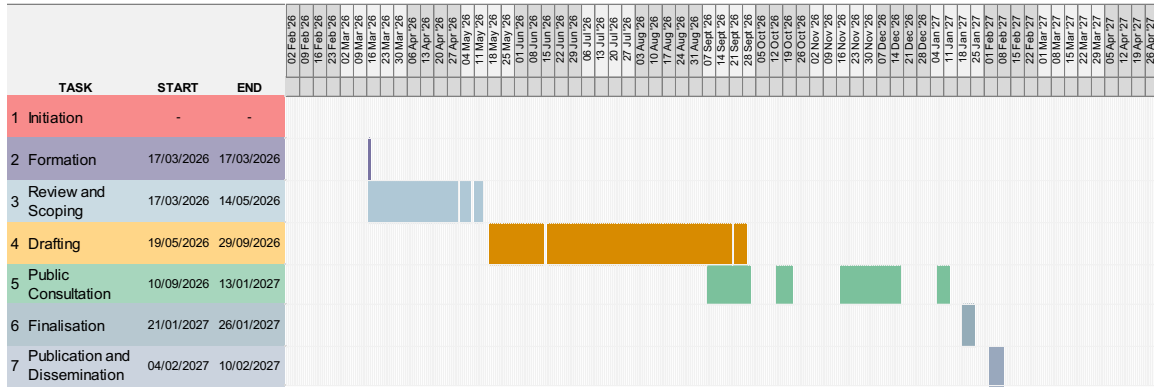
- Smart Freight Week 2026 (1 h)
- Option: comment resolution days end-June 2026 in Amsterdam(?) (3 x 5 h – 8 h)
- Fall Meeting 2026 (1 h)

### 7.3 Effort and Timeline

EWG:



EWG-Chair:



### 8 Conflicts of Interest, Confidentiality and Transparency

All EWG members must submit a **Declaration of Interests** (included in EWG Application Template). EWG member names and affiliations are published. EWG discussions are confidential unless otherwise decided. Final decisions, project updates, and approved outputs may be published. The EWG ensures transparency of the process through periodic public updates.

### 9 Duration

The EWG is established for 12 months, with possible extensions approved by the SC.

### 10 Reporting

The EWG-Chair reports to the SC on progress, risks, and requests for clarification.

### 11 Dissolution

The EWG dissolves upon final approval and publication of the updated documents, or termination of the project.

### 12 Approval and Amendments

These ToR may be amended by consensus of the EWG or through the SFC's governing procedures. Amendments require SFC Management Team endorsement.