SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

FLAG V2 STAKEHOLDER REGIONAL STAKEHOLDER CONVENINGS: EXPRESSION OF INTEREST QUESTIONS

V1.1 September 2026

Version Control

- *V1.0 July 2026: Expression of interest for companies opened until 8 September.*
- *V1.1 September: Expression of interest deadline extended to 11 September with consultancies and advisory services experienced in the FLAG sector also invited to express interest.*

Introduction

The Science Based Targets initiative (SBTi) is conducting a review of its FLAG Guidance in line with its 2026-2030 strategy and its Standard Operating Procedure for Development of SBTi Standards.

With this update, we intend to make the FLAG Standard more interoperable with the new Corporate Net-Zero Standard V2. We also plan to better reflect the operational realities facing FLAG companies today while maintaining scientific rigor.

Do you work with the FLAG sector? Then we want to hear from you. We are conducting a series of virtual, regional stakeholder convenings as part of a structured engagement program to gather high-quality, real-world feedback and evidence. These insights will directly inform version 2 of the FLAG Standard. Questions marked with an asterisk (*) are mandatory and must be completed to proceed to the next question.

FLAG companies operate in diverse geographic, environmental and regulatory contexts with varying supply chain structures, commodity exposure and implementation challenges. We want to build a deep understanding of these contexts - particularly for underrepresented regions that are central to FLAG supply chains like Latin America and South East Asia - to ensure the Standard is globally relevant and practical.

Format of the convenings: Three virtual roundtables held monthly via Zoom commencing late September or early October, 2026. Please note, it is mandatory to attend all three sessions. If you cannot attend, you will be expected to find a suitable replacement from your organization.

Minimum Eligibility Criteria

To qualify for participation, applicant organizations must meet at least one of the following two thresholds:

- Primary business activity falls within an SBTi FLAG-designated sector (e.g., Forest & Paper Products, Agricultural Production, Animal Source Food Production, Food & Beverage Processing, Food & Staples Retailing, or Tobacco).
- FLAG-related gross greenhouse gas emissions constitute 20% or more of total company emissions across scopes 1, 2, and 3.
- Provide consultancy, advisory, or technical support services related to FLAG target-setting under the SBTi framework.

Note for consultancies: Where questions relate to FLAG progress, implementation, challenges, or experience, please respond based on your experience working with clients in the FLAG sector(s), as applicable.

Regional Group Allocation

Once minimum eligibility is confirmed, accepted applicants will be assigned to one of five regional working groups based strictly on the region in which their organization is headquartered (rather than operating locations):

- **Africa**
- **Asia-Pacific**
- **Europe**
- **Latin America and the Caribbean**
- **North America**

Target Progress Composition

To ensure a balanced perspective across all stages of implementation, each regional group will aim to achieve the following target progress split:

- **40%** companies with validated FLAG science-based targets
- **40%** companies with FLAG targets committed (committed or submitting)
- **20%** companies that have not started their FLAG target-setting journey

Secondary Assessment Criteria

Each regional stakeholder convening will aim to have a diverse range of companies, with the following secondary assessment criteria taken into account for selection:

- **Value Chain Position:** Balanced representation across upstream (producers/growers), midstream (processors/traders), and downstream (retailers/manufacturers) actors.
- **Scale of Operations:** Diverse organizational profiles, including small and medium-sized enterprises (SMEs), large corporates, and multinationals.
- **Commodity Representation:** Wide distribution across key FLAG commodities (e.g., cattle, cocoa, coffee, palm oil, rubber, soy, timber) as well as relevant non-FLAG commodities.
- **Country Representation:** Broad geographic footprint spanning headquarters and operating contexts across the specific region.

Additionally, consultancies that provide advisory or technical support services related to FLAG target-setting under the SBTi framework are also invited to submit an Expression of Interest.

Additional Selection Criteria

Applicants will be viewed favorably during final cohort balancing if they have:

- Completed the recent SBTi FLAG Call for Evidence.
- Provided strong, actionable, and high-value qualitative insights in the open-text response sections of this expression of interest.

Selection Considerations

Group Size & Selection Guarantee: To maximize the quality, depth, and interactivity of these consultative sessions, stakeholder convening sessions are strictly capped at 30 participants per region. Submission of an expression of interest does not guarantee selection.

Composition & Profile Balancing: Final selection for each group is guided by composition quotas (including the 40:40:20 target progress split and value chain diversity requirements above). As a result, non-selection may reflect the need to achieve a balanced composition of the group, rather than an applicant's qualifications or level of interest.

Data Privacy & Antitrust / Anti-Competition Compliance: Sessions serve to identify systemic, sector-wide implementation barriers to inform future updates to the FLAG guidance. Participants must not share sensitive commercial data, pricing strategies, or proprietary vendor information during discussions. All compiled feedback across sessions will be strictly aggregated and anonymized prior to public publication or internal standard development work.

Disclaimer

All submitted information and personal data will be treated with respect for your privacy and confidentiality in compliance with our Data Privacy and Confidentiality Policy and applicable privacy laws and regulations, and in accordance with the following:

- Your personal data will be treated with the utmost confidentiality. We will not disclose your personal information without your explicit consent.
- SBTi may use your personal details to contact you in connection with your submission and/or in furtherance of the purposes of this survey. Your responses will be anonymised and used by SBTi solely for the purposes set out herein. SBTi may be required to analyse anonymised data through the use of AI tools or with third party contractors and consultants provided that such third parties are subject to adequate confidentiality and data privacy obligations.
- SBTi may prepare reports or other publications publishing the results of the survey, provided that SBTi only uses data in an anonymised and aggregated manner.
- We will retain your data only for as long as necessary to fulfill the purposes outlined in this expression of interest unless a longer retention period is necessary for legitimate research purposes.
- You may withdraw your consent at any time by emailing flag@sciencebasedtargets.org.

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Expression of interest questions

Section	Questions
About you	1. First name 2. Last name 3. Email 4. Company
About your organization	5. Which best describes your organization? ☐ Corporate (target-setter) ☐ Consultancy or advisory ☐ Financial institution ☐ Industry association ☐ Civil society / NGO ☐ Academic / research ☐ Other

Section	Questions
	6. What is your primary business activity/sector? *Select one* ☐ Forest and Paper-Products - Forestry, Timber, Pulp and Paper, Rubber. ☐ Food Production: Agricultural Production. ☐ Food Production: Animal Source. ☐ Food and Beverage Processing. ☐ Food and Staples Retailing. ☐ Tobacco. ☐ Other. 7. Are your company FLAG-related emissions over 20% of your overall company emissions across scope 1, 2 and 3? *Select one* ☐ Yes ☐ No ☐ Unsure 8. Which region is your organization headquartered in? ☐ Africa ☐ Asia ☐ Europe ☐ Latin America and the Caribbean ☐ MENA (Middle East and North Africa) ☐ Northern America ☐ Oceania 9. Which region(s) does your organization operate in? ☐ Africa ☐ Asia ☐ Europe ☐ Latin America and the Caribbean ☐ MENA (Middle East and North Africa) ☐ Northern America ☐ Oceania 10. Which countries does your organization operate in? ☐ Afghanistan ☐ Albania ☐ Algeria ☐ Andorra ☐ Angola

Section	Questions
	☐ Antigua And Barbuda ☐ Argentina ☐ Armenia ☐ Australia ☐ Austria ☐ Azerbaijan ☐ Bahamas ☐ Bahrain ☐ Bangladesh ☐ Barbados ☐ Belarus ☐ Belgium ☐ Belize ☐ Benin ☐ Bermuda ☐ Bhutan ☐ Bolivia ☐ Bosnia-Herzegovina ☐ Botswana ☐ Brazil ☐ Brunei Darussalam ☐ Bulgaria ☐ Burkina Faso ☐ Burundi ☐ Cambodia ☐ Cameroon ☐ Canada ☐ Cape Verde ☐ Central African Republic ☐ Chad ☐ Chile ☐ China ☐ Colombia ☐ Comoros ☐ Congo Brazzaville ☐ Congo, Democratic Republic of ☐ Costa Rica ☐ Cote d'Ivoire ☐ Croatia ☐ Cuba ☐ Cyprus

Section	Questions
	☐ Czechia ☐ Denmark ☐ Djibouti ☐ Dominica ☐ Dominican Republic ☐ Ecuador ☐ Egypt ☐ El Salvador ☐ Equatorial Guinea ☐ Eritrea ☐ Estonia ☐ Eswatini ☐ Ethiopia ☐ Fiji ☐ Finland ☐ France ☐ Gabon ☐ Gambia ☐ Georgia ☐ Germany ☐ Ghana ☐ Greece ☐ Grenada ☐ Guatemala ☐ Guinea ☐ Guinea-Bissau ☐ Guyana ☐ Haiti ☐ Honduras ☐ Hong Kong, China ☐ Hungary ☐ Iceland ☐ India ☐ Indonesia ☐ Iran, Islamic Republic of ☐ Iraq ☐ Ireland ☐ Israel ☐ Italy ☐ Jamaica ☐ Japan

Section	Questions
	☐ Jersey ☐ Jordan ☐ Kazakhstan ☐ Kenya ☐ Kiribati ☐ Korea, Democratic People's Republic of ☐ Korea, Republic of ☐ Kosovo as per the SC resolution 1244(1999) ☐ Kuwait ☐ Kyrgyzstan ☐ Lao People's Democratic Republic ☐ Latvia ☐ Lebanon ☐ Lesotho ☐ Liberia ☐ Libya ☐ Liechtenstein ☐ Lithuania ☐ Luxembourg ☐ Macau, China ☐ Madagascar ☐ Malawi ☐ Malaysia ☐ Maldives ☐ Mali ☐ Malta ☐ Marshall Islands ☐ Mauritania ☐ Mauritius ☐ Mexico ☐ Micronesia, Federated States of ☐ Moldova, Republic of ☐ Monaco ☐ Mongolia ☐ Montenegro ☐ Morocco ☐ Mozambique ☐ Myanmar ☐ Namibia ☐ Nauru ☐ Nepal

Section	Questions
	☐ Netherlands ☐ New Zealand ☐ Nicaragua ☐ Niger ☐ Nigeria ☐ North Macedonia ☐ Norway ☐ Oman ☐ Pakistan ☐ Palau ☐ Palestine, State of ☐ Panama ☐ Papua New Guinea ☐ Paraguay ☐ Peru ☐ Philippines ☐ Poland ☐ Portugal ☐ Qatar ☐ Romania ☐ Russian Federation ☐ Rwanda ☐ Saint Kitts And Nevis ☐ Saint Lucia ☐ Saint Vincent And The Grenadines ☐ Samoa ☐ San Marino ☐ Sao Tome And Principe ☐ Saudi Arabia ☐ Senegal ☐ Serbia ☐ Seychelles ☐ Sierra Leone ☐ Singapore ☐ Slovakia ☐ Slovenia ☐ Solomon Islands ☐ Somalia ☐ South Africa ☐ South Sudan ☐ Spain

Section	Questions
	☐ Sri Lanka ☐ Sudan ☐ Suriname ☐ Sweden ☐ Switzerland ☐ Syrian Arab Republic ☐ Taiwan, Province of China ☐ Tajikstan ☐ Tanzania, United Republic of ☐ Thailand ☐ Timor-Leste ☐ Togo ☐ Tonga ☐ Trinidad And Tobago ☐ Tunisia ☐ Türkiye ☐ Turkmenistan ☐ Tuvalu ☐ Uganda ☐ Ukraine ☐ United Arab Emirates ☐ United Kingdom ☐ United States ☐ Uruguay ☐ Uzbekistan ☐ Vanuatu ☐ Venezuela ☐ Viet Nam ☐ Yemen ☐ Zambia ☐ Zimbabwe 11. In accordance with SBTi Corporate Net-Zero Standard V2.0 categorization criteria, what is your company's categorization? ☐ Category A company: Net Turnover ≥ €450 million or FTE ≥ 1,000) ☐ Category A company: Companies in high-income countries with scope 1 and 2 emissions are 10,000 tCO2e, or at least two of the following: balance sheet ≥ €25 million; net turnover ≥ €50 million; or FTE ≥ 250 "

Section	Questions
	☐ Category B: Does not meet the Category A criteria in the rows above ☐ Not applicable/don't know 12. What is your estimated total annual FLAG sector emissions profile? ☐ Less than 10,000 tCO2e ☐ 10,000 - 100,000 tCO2e ☐ 100,001 - 1,000,000 tCO2e ☐ Over 1,000,000 tCO2e ☐ Unknown 13. Current SBTi FLAG Target status ☐ Yes - we have a validated near-term and/or net-zero FLAG target ☐ Committed - we have committed and/or are currently submitting a target ☐ No - we have no active FLAG target or commitment yet ☐ Other
FLAG progress	14. If validated or in progress, which pathway did you use/ are using for FLAG target setting? ☐ FLAG Sector Approach ☐ FLAG Commodity Approach ☐ Not applicable/ don't know 15. What is the primary barrier your organization has faced when implementing FLAG targets? Multi-select (max 3) ☐ Financial and economic factors (capital costs, access to finance, market demand) ☐ Infrastructure and technical readiness (technology maturity/ readiness, infrastructure availability, machinery/ equipment capacity) ☐ Data, traceability, and methodology (data gaps, traceability limits, methodological uncertainties) ☐ Supplier and producer engagement (farmer readiness, production systems, supplier adoption) ☐ Regulatory and land governance (policy uncertainty, land tenure, landscape initiatives)

Section	Questions
	☐ Operational capacity and resources (internal capabilities, technical expertise) ☐ Socio-economic factors (food security, climate resilience, livelihood impact) ☐ Not applicable/don't know ☐ Other Please include any additional information. *Open text* 16. Which FLAG commodities is your organization significantly engaged in? Select up to three primary commodities by volume/emissions impact ☐ Aquaculture ☐ Beef ☐ Cassava ☐ Cocoa ☐ Coconut ☐ Coffee ☐ Cotton ☐ Dairy ☐ Maize ☐ Palm Oil ☐ Pork ☐ Poultry ☐ Rice ☐ Rubber ☐ Soy ☐ Sugarcane ☐ Timber/Wood Fiber ☐ Wheat ☐ Other [please specify]
Additional Selection Criteria	17. Have you previously participated in any SBTi Expert Working Group or pilot test? ☐ Yes ☐ No Please describe any SBTi Expert Working Groups or pilot tests in which you have participated

Section	Questions
	18. Have you completed the recent FLAG Call for Evidence? *It is strongly recommended that companies complete the Call for Evidence to guide effective discussion during the stakeholder convenings* ☐ Yes ☐ No 19. What unique perspectives, experiences, or practical insights can you contribute to the FLAG V2 revision process? Please explain why your participation would add value to the Stakeholder Convenings and how you can help address real-world challenges. (Maximum 1,000 characters)