



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# MAIN CHANGES DOCUMENT FOR VERSION 1.2 OF THE FLAG SCIENCE- BASED TARGET- SETTING GUIDANCE

Version 1.0

March 2026

## ABOUT SBTi

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.

We develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emissions reductions targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest.

The SBTi is incorporated as a UK charity, with a subsidiary SBTi Services Limited, which hosts our target validation services. Partner organizations who facilitated SBTi's growth and development are CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).

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## VERSION HISTORY

Version	Change/update description	Release date	Effective dates
Version 1.0	<ul style="list-style-type: none"><li>• First version of the document</li></ul>	March 19, 2026	N/A

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# 1. INTRODUCTION

This document identifies the main changes made to the Forest, Land and Agriculture Science-Based Target-Setting Guidance (FLAG Guidance) V1.1 and includes a table that explains the key changes made in more detail, following the structure of the revised standard.

The FLAG Guidance has been revised between Q3 2025 and Q1 2026 to produce version 1.2. The purpose of this revision was to:

- Revise FLAG criterion 4 on no-deforestation commitments to provide a mechanism for companies to commit to eliminating deforestation in supply chains as part of their FLAG target where this has not yet been achieved after 2025.
- Revise FLAG criterion 1 to deliver minor changes that maintain its functionality in the FLAG guidance. Criterion 1 contains some information regarding the deadline for companies that meet the stated thresholds to set FLAG targets if they had set SBTs prior to this requirement.

The FLAG Guidance V1.2 is a major revision of the FLAG Guidance, and underwent public consultation from October 7, 2025 to November 6, 2025. The revised version of the criteria 1 and 4 in the FLAG Guidance was approved by the SBTi Technical Council on December 18, 2025.

Version 1.2 of the FLAG Guidance is effective immediately and will be in effect as of March 19, 2026 for new target submissions or target updates.

This document does not explain the changes of the FLAG Guidance completely and therefore does not substitute a comprehensive reading of the FLAG Guidance V1.2. This document accompanies but is not part of the guidance.

## 2. SUMMARY OF MAIN CHANGES

A high-level summary of the key changes of the FLAG Guidance are set out below:

- Revision of FLAG-C1- Companies required to set FLAG targets: Revision of the deadline for companies with existing science-based targets to set FLAG targets. No changes were made to the definition of companies required to set FLAG targets in the criterion 1.
- Revision of FLAG-C4 - No-deforestation commitment – target language: changes to the target date, the scope of commodities covered and the required public documentation, addition of a requirement on cutoff dates.
- Revision of FLAG-R3 - No-deforestation commitment – AFi alignment: Addition of a recommendation that the commitment is expanded in time to eliminate deforestation from supply chains.
- Revisions of the informative text of the FLAG Guidance reflecting the changes to FLAG-C1 and C4 and the revision process.

- Minor editorial changes to the document following the release of the Greenhouse Gas Protocol Land Sector and Removals Standard.
- Other minor edits for clarity.

### 3. SCALE OF CHANGES IN V1.2 OF THE FLAG GUIDANCE

- 17% (2/12) of the criteria and 20% (1/5) of the recommendations of the FLAG Guidance V1.2 have been revised.
- 83% of the criteria of the FLAG Guidance V1.2 has not changed or has only minor revisions for clarity.
- There are 0 new criteria and there are 0 removed criteria.

## 4. OVERVIEW OF MAIN CHANGES IN V1.2 OF THE FLAG GUIDANCE

The table below displays the key changes of the revision of V1.2 of the FLAG Guidance.

New requirements or content are indicated by “new” and the main changes to existing requirements, guidance or content are indicated by “modified”. Deletions are indicated by “removed” with the standard section or criterion number sourced from the previous version 1.1 of the FLAG Guidance.

*Table 1. Summary of changes of V1.2 of the FLAG Guidance*

Chapter	Previous Version	Type of change	Details and rationale of revision	Updated Version
1.4 FLAG criteria overview	<p>FLAG criterion 1 - Companies required to set FLAG targets</p> <p>[...]</p> <p>Since April 30, 2023 companies that meet i) or ii) above and are in the process of setting targets or updating existing targets are required to also set FLAG targets. See Figure 4 for the FLAG target-setting timeline for near-term and long-term targets.</p> <p>Companies that meet i) or ii) above and submit targets for recalculation based on SBTi</p>	Modified	<p>The change removes deadlines relating to the release of the GHG Protocol Land Sector and Removals Standard and ensures that companies affected will have a clear timeline for setting a FLAG target that is dictated by their own position within the <u>SBTi 5 year review process</u>. The change will impact companies with science-based targets submitted before FLAG targets were required in May 2023 and, who have not yet revised their targets to include a FLAG target.</p>	<p>FLAG criterion 1 - Companies required to set FLAG targets</p> <p>[...]</p> <p>Companies that meet i) or ii) above and are in the process of setting science-based targets for SBTi validation or updating existing targets shall also set FLAG targets.</p> <p>Companies that meet i) or ii) above and have already set an SBTi science-based target without a FLAG target shall set a FLAG target at the latest as part of their mandatory</p>

	<p>target recalculation criteria must add a FLAG target within six months after the release of the final version of the GHG Protocol Land Sector and Removals Guidance.</p>		<p>The changes also clarify that companies should set FLAG targets as soon as possible.</p> <p>Other minor changes were made for clarifications.</p> <p>Changes were also made throughout the document, and in particular in section 2.1.1, to update the informative guidance in line with the changes to FLAG-C1.</p>	<p>five-year review submission, and should set it as soon as possible.</p>
<p>1.4 FLAG criteria overview</p>	<p>FLAG criterion 4 - No-deforestation commitment – target language</p> <p>Companies setting FLAG targets are required to publicly commit to no-deforestation covering all scopes of emissions. Commitment language will be posted on the SBTi website, along with the SBT target language; it should take the following form: "[Company X] commits to no-deforestation across its primary deforestation-linked</p>	<p>Modified</p>	<p>The changes to criterion 4 update and clarify the current requirements for companies to make no-deforestation commitments when setting FLAG targets.</p> <p>The previous criterion language required companies to eliminate deforestation in primary deforestation-linked commodity supply chains by 2025. Past this date, there lacked a mechanism for companies to publicly commit to eliminating deforestation in supply chains as part of their</p>	<p>Companies shall publicly commit to no-deforestation covering the most important sources of deforestation in their operations:</p> <ul style="list-style-type: none"> <li>• The commitment will be posted on the SBTi target dashboard using the following language: "[Company X] commits to no-deforestation across its primary deforestation-linked commodities, with a target date of [no later than 2 years after FLAG target submission date. The target date cannot be later than 31 December 2030]".</li> <li>• The cutoff date is recommended to be no later than 2020. If it is</li> </ul>

	<p>commodities, with a target date of [no later than December 31, 2025]".</p>		<p>FLAG target where this has not yet been achieved. Changes include an update to target dates for companies setting a new no-deforestation commitment; a requirement on cutoff dates reinforcing the previous recommendation; greater clarity on the minimal scope of the commitment and on the information that must be included in a company's public documentation.</p> <p>The revised criteria also includes requirements for companies with existing no-deforestation commitments who elect to update their commitments. This is important for fairness and uniformity and will also ensure that companies' progress and challenges on their 2025 no-deforestation commitments can be transparently communicated.</p> <p>Changes were also made throughout the document, and in particular in section 3.2, to</p>	<p>later than 2020, it shall be no later than 3 years prior to submission of the company's first FLAG targets for SBTi validation.</p> <ul style="list-style-type: none"> <li>● Companies are expected to align with a 2020 cutoff date. Where this is not possible for specific portions of their value chain, this shall be disclosed and justified in public documentation regarding their no-deforestation commitment. 2020 or earlier cutoff dates shall be maintained for the other portions of the value chain.</li> <li>● Companies shall assess the primary deforestation-linked commodities in their value chains and include them in the commitment. As part of the assessment process, companies shall undertake risk assessment and due diligence processes to understand where primary deforestation-linked commodities exist in their value chains. The assessment shall cover commodities produced, sourced or contained in purchased products as well as commodities embedded as feed for animal products.</li> <li>● Primary deforestation-linked</li> </ul>
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			<p>update the informative guidance in line with the changes to FLAG-C4.</p>	<p>commodities to consider in the assessment are defined in Appendix A.</p> <ul style="list-style-type: none"> <li>● Within 12 months of validating its FLAG target, a company shall publish the commitment language on its own website or in relevant self published policy documents. This shall include: <ul style="list-style-type: none"> <li>○ The method and outcome of the company's assessment of its primary deforestation-linked commodities.</li> <li>○ Key information on how the company plans to deliver its no-deforestation commitment either as a standalone document or within relevant documentation.</li> </ul> </li> </ul> <p>Companies with FLAG no-deforestation commitments validated in line with FLAG-C4 of the SBTi FLAG Guidance V1.0 or V1.1 are recommended to maintain their existing commitment. A company that elects to update its commitment shall:</p> <ul style="list-style-type: none"> <li>● Set an updated target within two years of the company's submission of the updated</li> </ul>
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				<p>commitment for SBTi validation, and no later than 31 December 2028.</p> <ul style="list-style-type: none"> <li>Publicly disclose progress achieved against its previous commitment, including relevant barriers found in the implementation of the commitment, and planned actions to address these barriers prior to revising the commitment.</li> <li>Retain its previous cutoff date if it is aligned with the requirements on cutoff dates in this criterion.</li> </ul>
1.4 FLAG criteria overview	<p>FLAG recommendation 3 - No-deforestation commitment – AFi alignment</p> <p>The SBTi highly recommends that companies align no-deforestation commitments with the Accountability Framework initiative (AFi) guidance, particularly including a 2020 (or earlier) cutoff date. The SBTi also recommends setting "no-conversion" and "no peat burning" commitments.</p>	Modified	<p>The change reinforces the importance of eliminating emissions from deforestation as companies progress towards their FLAG target.</p>	<p>The SBTi highly recommends that companies align no-deforestation commitments with the Accountability Framework initiative (AFi) guidance, particularly including a 2020 (or earlier) cutoff date. The SBTi also recommends setting "no-conversion" and "no peat burning" commitments.</p> <p>Each company should expand their commitment to the remaining commodities in their value chain through time, eventually halting all deforestation in their supply chain.</p>

Multiple	Version 1.1 of the FLAG Guidance made references to the 2022 GHG Protocol Land Sector and Removals draft Guidance ahead of the release of the final guidance.	Modified	The FLAG Guidance was updated to reflect the final version of the GHG Protocol Land Sector and Removals Standard (V1.0 released in January 2026) as the accounting reference for companies submitting FLAG targets.	Minor edits to the FLAG Guidance V1.2 to update reference to the now released GHGP Land Sector and Removals Standard (V1.0, 2026) rather than the 2022 draft Land Sector and Removals guidance that was previously referenced throughout the guidance.
Multiple		Modified	While other aspects of the FLAG Guidance have not been modified as part of this urgent revision, some minor edits were implemented to update outdated sections and resources in the document.	



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