

SBTi FLAG CALL FOR EVIDENCE: SURVEY QUESTIONS

July 2026

Introduction

FLAG companies: The SBTi is seeking your input

Forest, Land and Agriculture (FLAG) companies face rising costs, regulatory uncertainty, and increasing expectations. The sector is the third highest emitter after energy and industry and it is particularly vulnerable to severe business risks from extreme weather events. As such, 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.

Do you work with the FLAG sector? Then we want to hear from you. You are invited to complete this survey 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.

Please note that this survey asks for relevant information, including on company emissions data, science-based targets, and related programs. We recommend gathering this information before starting the survey to ensure your responses are as accurate and complete as possible.

The survey will remain open until Thursday 8 October 2026, 23:59 PDT (Pacific Daylight Time, UTC-7).

Questions marked with an asterisk (*) are mandatory and must be completed to proceed to the next question.

Companies should not delay setting or updating targets under the Corporate Net-Zero Standard V1 and [version 1.2 of the FLAG Guidance](#). More than 400 companies have already set FLAG targets. Act now and set a science-based target to build long-term resilience, satisfy customers and investors, and prepare for regulation while delivering real emission reductions.

Deadline: 8 October 2026, 23:59 PDT (Pacific Daylight Time, UTC-7)

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 call for evidence unless a longer retention period is necessary for legitimate research purposes.
- You may withdraw your consent at any time by emailing flag@sciencebasedtargets.org.

Although reasonable care was taken in the preparation of this document, the Science Based Targets initiative (SBTi) affirms that the document is provided without representation or warranty, either expressed or implied, of the contents of this document, including its accuracy, completeness, sufficiency or fitness for purpose. The SBTi hereby further disclaims any and all duty, liability or responsibility (whatsoever), whether direct or indirect, whether arising in tort, contract or statute or otherwise, for damages or loss relating to the use of this document or any statement or otherwise to the fullest extent permitted by law.

The information (including data) contained in this document is not intended to constitute or form the basis of any advice (legal, financial or otherwise). The SBTi does not accept any duty, liability or responsibility for any claim or loss (whether direct or indirect) arising from any use of or reliance on any data or information contained in this document.

The contents of this form are protected by copyright. Information or material from this survey may be reproduced only in unaltered form for personal, non-commercial use. All other rights are reserved. Information or material used from this survey may be used only for the purposes of private study, research, criticism, or review permitted under the Copyright Designs & Patents Act 1988 as amended from time to time ('Copyright Act'). Any reproduction permitted in accordance with the Copyright Act shall acknowledge this survey as the source of any selected passage, extract, diagram, content or other information.

All information, opinions and views expressed herein by SBTi are based on its judgment at the time this document was prepared and is subject to change without notice due to economic, political, industry, or firm-specific factors.

"Science Based Targets initiative" and "SBTi" refer to the Science Based Targets initiative, registered in England and Wales as a charity (1205768) and a limited company (14960097), with registered address: 66 Lincoln's Inn Fields, London, England, WC2A 3LH.

Call for Evidence Questions

Your contact information

1. Organization Name
2. Full Name
3. Email
4. Company

Stakeholder Profile

These questions are used for analysis and routing only and do not affect how your substantive responses are treated.

5. Which region is your organization headquartered in?

Single select

- ☐ Africa
- ☐ Asia
- ☐ Europe
- ☐ Latin America and the Caribbean
- ☐ MENA (Middle East and North Africa)
- ☐ Northern America
- ☐ Oceania

6. Which best describes your organization?

Single select

- ☐ Corporate (target-setter)
- ☐ Consultancy or advisory
- ☐ Financial institution
- ☐ Industry association
- ☐ Civil society / NGO
- ☐ Academic / research
- ☐ Other

Show if: "Corporate (Target setter)" selected in 6.

7. For corporates: What is your primary business activity/sector?

Select all that apply

- ☐ 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
- ☐ Not applicable/don't know
- ☐ Other [please specify]

Section 1 of 5 Experience with the current SBTi FLAG approach

Understanding barriers and enablers helps SBTi improve the usability and uptake of FLAG guidance.

Show if: "Corporate (Target setter)" selected in 6.

8. Has your organization engaged with the current SBTi FLAG approach for target setting?

Single select

- ☐ Yes — we used it to set a target
- ☐ Yes — we evaluated it but decided not to use it
- ☐ We are currently evaluating it
- ☐ No — we plan to evaluate it in the future
- ☐ No — we have no plans to evaluate it
- ☐ Not applicable/don't know

Routing: show Q9 if 'decided not to use it'; show Q10–16 if 'used it'; proceed to Section 2 if any other option.

Show if: 'Decided not to use it'

9. What were the main reasons your organization decided not to use the current approach?

Select all that apply, then use the open text to elaborate.

Multi-select + open text

- ☐ Guidance was unclear or difficult to apply
- ☐ Data requirements were infeasible
- ☐ Target ambition was misaligned with our decarbonization opportunities
- ☐ We lacked the operational or technological levers to deliver against it
- ☐ We used an alternative framework instead
- ☐ Internal capacity constraints
- ☐ Other

Please elaborate on your main reason(s)...

Show Q1.3–1.7 if 'Yes — we used it to set a target' in 1.1

10. How clear and practical was the FLAG Guidance in supporting target setting?

Single select

- ☐ Very clear and practical — easy to apply with little additional support
- ☐ Mostly clear and practical — manageable with some support
- ☐ Somewhat unclear and impractical — required significant support
- ☐ Very unclear and impractical — we needed substantial support

11. Were the data requirements proportionate and feasible for your organization?

Single select

- ☐ Yes — all required data was available and proportionate
- ☐ Somewhat — most data was available and proportionate but some was not
- ☐ No — significant data was unavailable or disproportionate to collect

Show if: Somewhat or No at Q1.4

12. Which data challenges did you encounter?

Multi-select

- ☐ Data was not held internally
- ☐ Data was difficult to access externally

- ☐ Required external estimation or proxies
- ☐ Data requirement felt unnecessary or disproportionate
- ☐ Collection was too resource-intensive

13. To what extent did the required target ambition align with your assessment of realistic decarbonization opportunities?

Single select

- ☐ Strongly aligned — the trajectory was achievable
- ☐ Mostly aligned — the trajectory was broadly achievable with some stretch
- ☐ Somewhat aligned — the trajectory was achievable in some areas but not others
- ☐ Not aligned — the trajectory was not achievable

Optional: Provide more information

14. Did your organization have sufficient operational and technological levers to deliver against the target?

Levers are the internal actions, process optimizations, and technologies a company can directly deploy to reduce emissions—such as low carbon practices on fertiliser application, animal feeding strategies, eliminating deforestation in your supply chain and reducing food waste.

Single select

- ☐ Yes — levers were available and within our control
- ☐ Somewhat — some levers available but critical ones were not
- ☐ No — delivery depended substantially on external factors outside our control
- ☐ Not applicable/don't know

15. If you answered 'somewhat' or 'no', please explain which levers were not available:

Optional: Provide more information

16. Any additional reflections on your experience with the current approach?

Open text

Share anything not captured above...

Section 2 of 5 Carbon Footprint Profile & Accounting

This section captures information on FLAG emissions footprints, measurement approaches and MRV..

17. Please estimate the rough percentage split of your greenhouse gas emissions from agriculture and forestry products across the following areas:

___% Agricultural Production and Land Management Emissions (e.g. enteric methane, manure management, soil and fertiliser management, rice cultivation, on-farm machinery, agricultural waste)

___% Land Use Change (Deforestation/ ecosystem conversion/ degradation)

___% Processing and Manufacturing

___% Fertiliser production

___% Transport, Logistics and Distribution

___% Energy use

___% Food loss and waste

___% Other [please specify]

18. What are the main sourcing geographies driving your FLAG footprint?

Select all that apply

- ☐ Africa
- ☐ Asia
- ☐ Europe
- ☐ Latin America and the Caribbean
- ☐ MENA (Middle East and North Africa)
- ☐ Northern America
- ☐ Oceania
- ☐ Not applicable/don't know

19. How does your organization estimate your land sector emissions?

Select one

- ☐ Carbon calculator / Life Cycle Assessment (LCA) tool using primary / secondary data
- ☐ Activity data combined with secondary (average) emission factors
- ☐ Spending data combined with secondary (average) emission factors (financial data)
- ☐ Hybrid approach (mixture of the above)
- ☐ Not applicable/don't know
- ☐ Other [please specify]

20. If using a carbon calculator or LCA tool, does your approach allow for:

Select all that apply

- ☐ Traceability of agricultural supply chains down to regional level or beyond
- ☐ The use of region-specific or context-specific emission factors
- ☐ Clear disaggregation of removals embedded within supplier data
- ☐ Not applicable (do not use a carbon calculator)

**21. How are you measuring the impact of mitigation actions implemented by your organization?
(How are you measuring the emissions and removals of your mitigation actions)**

Select all that apply

- ☐ Supplier primary data
- ☐ Carbon calculator / LCA tools
- ☐ Certification and standards
- ☐ Default regional/global emission factors
- ☐ Remote sensing and spatial data
- ☐ Other [please specify]
- ☐ Not applicable/don't know

22. If using a carbon calculator, is this sufficiently granular to reflect actions in specific contexts?

Select one

- ☐ Yes, highly granular (farm-specific management changes, local soil dynamics, direct land use change (dLUC))
- ☐ Somewhat granular (sourcing regions, statistical land use change (sLUC), but no farm-gate)

- ☐ No, not granular (rely on global or industry sector averages)
- ☐ Not applicable (do not use a carbon calculator)

23. What is your approach to measurement, reporting and verification (MRV) related to greenhouse gas emission REDUCTIONS in your supply chain?

Select all that apply

- ☐ Independent third-party audit
- ☐ Combined internal and external verification
- ☐ Self-reporting / internal value chain audits
- ☐ Certifications (e.g. carbon credit programs)
- ☐ No formalized MRV process for land-based emissions/removals
- ☐ Not applicable/don't know
- ☐ Other [please specify]
- ☐ None of the above

24. What is your approach to MRV related to greenhouse gas emissions REMOVALS in your supply chain?

Select all that apply

- ☐ Independent third-party audit
- ☐ Combined internal and external verification
- ☐ Self-reporting / internal value chain audits
- ☐ Certifications (e.g. carbon credit programs)
- ☐ No formalized MRV process for land-based emissions/removals
- ☐ Not applicable/don't know
- ☐ Other [please specify]
- ☐ None of the above

25. Any additional reflections on your experience with Carbon Footprint Profile & Accounting?

Open text

Share anything not captured above...

Section 3 of 5 Implementation

This section captures what has worked, is working, what barriers exist, and overall progress.

26. Which decarbonization levers has your organization deployed to reduce emissions to date?

Please select all that apply

- ☐ Improved agricultural management and practices (e.g. precision farming, nutrient use efficiency, enteric methane reductions, manure management, breeding, cultivation practices)
- ☐ Soil health and soil carbon enhancement (e.g. cover cropping, reduced tillage, erosion control, biochar amendments)
- ☐ Procurement of low-carbon and bio-based inputs (e.g. low-carbon fertilisers and fuel)
- ☐ Sourcing deforestation-free products
- ☐ Improved forest management (e.g. optimizing rotation lengths, reducing logging impacts, enhancing biomass stocks)
- ☐ Agroforestry and silvopasture (integrating trees or woody biomass into agricultural or grazing lands)
- ☐ Demand-side strategies (e.g. product reformulation, diet shifts, reducing food loss and waste)
- ☐ Operational efficiency (e.g. decarbonizing on-farm machinery, infrastructure improvements, renewables)
- ☐ Not applicable/don't know
- ☐ Other [please specify]

27. Rank these levers in order of their potential to reduce emissions, from highest to lowest.

Select and order these items from greatest impact to least impact.

- ☐ Improved agricultural management and practices (e.g. precision farming, nutrient use efficiency, enteric methane reductions, manure management, breeding, cultivation practices)
- ☐ Soil health and soil carbon enhancement (e.g. cover cropping, reduced tillage, erosion control, biochar amendments)
- ☐ Procurement of low-carbon and bio-based inputs (e.g. low-carbon fertilisers and fuel)
- ☐ Sourcing deforestation-free products
- ☐ Improved forest management (e.g. optimizing rotation lengths, reducing logging impacts, enhancing biomass stocks)
- ☐ Agroforestry and silvopasture (integrating trees or woody biomass into agricultural or grazing lands)
- ☐ Demand-side strategies (e.g. product reformulation, diet shifts, reducing food loss and waste)
- ☐ Operational efficiency (e.g. decarbonizing on-farm machinery, infrastructure improvements, renewables)

28. Describe your highest-impact FLAG lever(s), using concrete examples and links to case studies where possible, and quantify the impact where you can (e.g. % reduction, tCO2 avoided).

Open text

Describe your highest-impact lever(s) using examples and links to case studies and quantify if possible...

29. How likely are you to reduce your FLAG emissions by 30% by 2030 compared to 2020?

- ☐ Highly likely
- ☐ Likely
- ☐ Unsure
- ☐ Unlikely
- ☐ Highly unlikely
- ☐ Not applicable/don't know

30. What is your projected emissions reduction by 2030 compared to 2020?

___%

3.4 SUPPLY-SIDE LEVERS

31. How is your organization engaging with farmers, growers and/or producers to reduce emissions?

Select all that apply

- ☐ Direct engagement (working directly with primary producers within supply chain)
- ☐ Landscape-level engagement
- ☐ Other [please specify]
- ☐ Not applicable/don't know
- ☐ None of the above

32. If applicable, which specific measures do you deploy within your selected interventions?

Select all that apply

Measure	Direct Supply Chain	Landscape Level (Large, landscape-scale, multi-stakeholder initiatives that deliver on climate, nature and people)
Knowledge sharing / Technical capacity building	☐	☐
Provision of low-carbon inputs (e.g. specialized feed, seeds)	☐	☐
Facilitating access to capital / Structural co-financing	☐	☐
Paying a financial price premium for practice adoption	☐	☐

33. Do you pay farmers, growers or producers a financial premium for adopting low-carbon practices?

- ☐ Yes
☐ No
☐ Not applicable/don't know

34. Are you ensuring that farmers, growers or producers in your supply-chain use low-carbon or bio-based inputs?

- ☐ Yes
☐ No
☐ Not applicable/don't know

35. If yes, please list the activities or actions your organization is using to ensure farmers, growers or producers in your supply-chain use low-carbon or bio-based inputs.

Open text

Please list the low-carbon and bio-based inputs farmers and growers in your supply chain are using...

3.5 DEMAND-SIDE LEVERS

36. Are you undertaking actions to support diet change to less carbon-intensive products?

- ☐ Yes
☐ No

Show if: Yes selected

37. If yes, is this through:

Please select all that apply

- ☐ Reformulation of product offering
- ☐ Investment in alternative proteins
- ☐ Consumer awareness campaigns
- ☐ Financial incentives e.g. discounts, offers
- ☐ Not applicable/don't know
- ☐ Other [please specify]

Open text

Optional: Please provide any additional information on your selected options

38. What are the likely impacts of undertaking actions to support diet change to less carbon-intensive products?

Select all that apply

- ☐ Significant reduction in agricultural greenhouse gas emissions and land use
- ☐ Improved public health outcomes and reduced healthcare costs
- ☐ Increased market growth and innovation in plant-based/low-carbon food sectors
- ☐ Economic disruption or transition challenges for traditional livestock farmers
- ☐ Public resistance due to deeply ingrained cultural and culinary habits
- ☐ Need for major institutional procurement and supply chain updates
- ☐ Not applicable/don't know
- ☐ Other [please specify]

39. From your experience, what are the barriers to undertaking actions to support diet change to less carbon-intensive products?

Select all that apply

- ☐ Cultural traditions, taste preferences, and consumer resistance to change
- ☐ Higher cost or perceived premium pricing of low-carbon alternatives
- ☐ Limited availability and poor distribution of alternatives in certain regions
- ☐ Lack of public awareness regarding the carbon footprint of food choices
- ☐ Powerful lobbying and subsidies favouring high-carbon food industries
- ☐ Absence of political will or supportive policies
- ☐ Not applicable/don't know
- ☐ Other [please specify]

3.6 NO-DEFORESTATION

40. What actions are you taking to eliminate deforestation in your supply chain?

Select all that apply

- ☐ Establishing traceability and chain of custody
- ☐ Deforestation-free policies
- ☐ Buying only deforestation-free commodities
- ☐ Broader no-conversion commitments and policies
- ☐ Not applicable/don't know
- ☐ Other [please specify]
- ☐ None of the above

41. What actions are you taking to eliminate other types of land-use change in your supply chain?

Select all that apply

- ☐ Policy and internal compliance
- ☐ Supply chain traceability
- ☐ Regenerative agriculture transition

- ☐ Habitat conservation and restoration
- ☐ Partnering with local/global initiatives
- ☐ Not applicable/don't know
- ☐ Other [please specify]
- ☐ None of the above

42. Based on your current supply chain visibility, traceability capabilities and mitigation strategies, how much progress do you expect your company to make toward a 100% deforestation-free supply chain by 2030?

Please select one

- ☐ **Achieve 100% deforestation-free supply chain:** Highly confident we will achieve fully verified deforestation-free sourcing before or by 2030
- ☐ **Near-complete progress expected (75-99%):** Expecting to reach mostly deforestation-free sourcing, with minor gaps remaining
- ☐ **Significant progress expected (50-74%):** Expecting to make meaningful progress but heavily dependent on improving regional traceability
- ☐ **Limited progress expected (<50%):** Progress will likely to remain constrained due to systemic traceability gaps or high-risk sourcing regions
- ☐ **Unable to estimate:** Unable to realistically project due to volatile regulatory environments, lack of data, or supplier non-compliance
- ☐ **Not applicable / No target set:** We do not currently have a 2030 deforestation-free target or timeline for this commodity

43. What are the main challenges your organization faces in meeting the no-deforestation requirement?

Select all that apply

- ☐ Lack of supply chain traceability for direct suppliers
- ☐ Lack of supply chain traceability for indirect suppliers
- ☐ Implementation costs
- ☐ Limited ability to influence indirect suppliers
- ☐ Complexity of monitoring and verification
- ☐ Limited internal resources
- ☐ Security of supply challenges
- ☐ Insufficient market demand for deforestation-free commodities
- ☐ Regional or national forest regulatory frameworks
- ☐ Differences across sourcing regions
- ☐ Not applicable/don't know
- ☐ Other (please specify)

Open text

Optional: Please provide any additional information on your selected options

44. At which stage(s) of the value chain are these challenges most significant?

Select all that apply

- ☐ Own operations/production
- ☐ Direct suppliers (Tier 1)
- ☐ Indirect suppliers
- ☐ Traders/intermediaries
- ☐ Smallholder producers
- ☐ Not applicable/don't know
- ☐ Other (please specify)

45. Does the no-deforestation requirement present the same level of challenge across all commodities relevant to your organization?

- ☐ Yes
- ☐ No
- ☐ Not applicable/don't know

46. If you answered no, please specify which commodities present different challenges and why.

Open text

Please add any further insights to your answers above...

47. Are there specific geographic regions where implementing the no-deforestation requirement is particularly challenging?

- ☐ Yes
- ☐ No
- ☐ Not applicable/don't know

48. If you answered yes, please describe the regions and the key factors contributing to these challenges.

Open text

Please add any further insights to your answers above...

49. What types of evidence does your organization currently use, or could use, to demonstrate compliance with a no-deforestation requirement?

Select all that apply

- ☐ Third-party certifications
- ☐ Satellite monitoring
- ☐ Traceability systems
- ☐ Supplier declarations or disclosures
- ☐ Independent audits or verification
- ☐ Geographic risk assessments
- ☐ Not applicable/don't know
- ☐ Other (please specify)

3.7 FOOD LOSS AND WASTE

50. Are you taking action to reduce waste in your supply chain?

- ☐ Yes
- ☐ No
- ☐ Not applicable/don't know

Show if: Yes selected

51. If yes, is this targeted at:

Select all that apply

- ☐ Farmers/growers/producers (e.g. relax cosmetic specifications or improved harvest technique)
- ☐ Manufacturing (e.g. waste valorisation or real time monitoring)
- ☐ Logistics and transport (e.g. cooling or pest/moisture control)
- ☐ Retail

- ☐ Surplus food redistribution
- ☐ Not applicable/don't know
- ☐ Other [please specify]

52. Are you taking action to reduce waste at the end-user level?

- ☐ Yes
- ☐ No
- ☐ Not applicable/don't know

Show if: Yes selected

53. If yes, is this through:

Select all that apply

- ☐ Packaging
- ☐ Labelling (e.g. alterations to sell by dates)
- ☐ Pricing or other commercial levers to reduce excess purchasing (e.g. reduced multi-buy offers)
- ☐ Consumer awareness campaigns
- ☐ Not applicable/don't know
- ☐ Other [please specify]

3.8 BARRIERS TO IMPLEMENTATION

54. Based on your knowledge and/or experience of the sector, what are the most significant barriers to implementing these decarbonization levers?

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)
- ☐ Operational capacity and resources (internal capabilities, technical expertise)
- ☐ Socio-economic factors (food security, climate resilience, livelihood impact)
- ☐ Not applicable/don't know
- ☐ Other [please specify]
- ☐ None of the above

Open text

Optional: Please provide additional information on your selected options

55. Based on your knowledge and/or experience of the sector, what are the key barriers to deployment of alternative bio-based and low-carbon inputs?

Select all that apply

- ☐ Technology and market readiness of alternatives
- ☐ Cost premia for alternatives
- ☐ Yield risk
- ☐ Not applicable/don't know
- ☐ Other [please specify]

Open text

Optional: Please provide additional information on your selected options

56. Based on your knowledge and/or experience of the sector, what are the key barriers to consumer behavior change?

Select all that apply

- ☐ Sensitivities associated with seeking to change consumer choices
- ☐ Lack of consumer awareness
- ☐ Lack of consumer information
- ☐ Lack of consumer responsiveness
- ☐ Cultural and social factors
- ☐ Cost of low-carbon products
- ☐ Trade-offs for profitability
- ☐ Not applicable/don't know
- ☐ Other [please specify]

Open text

Optional: Please provide additional information on your selected options

IMPLEMENTATION REFLECTIONS

57. What are the most important lessons from your implementation experience so far?

Open text

Describe what worked, what did not, and what you would do differently...

58. Have your implemented projects resulted in any co-benefits beyond emissions reductions and removals? (e.g. supply chain resilience, social benefits, nature and biodiversity benefits)

Select one

- ☐ Yes
- ☐ No
- ☐ Not applicable
- ☐ Unknown

Show if: Yes selected

59. Describe the co-benefits achieved

Open text

Describe the co-benefits of your implemented projects.

Section 4 of 5 **Continuing the net-zero journey**
Future implementation of FLAG and decarbonization efforts

60. Are you likely to continue using the SBTi's current FLAG Guidance?

- ☐ Yes
- ☐ No
- ☐ Not applicable/don't know

61. What innovations would support your continued use?

Select all that apply

- ☐ Alignment of pathways with potential for emissions reductions
- ☐ Alternative target setting methods focusing on actions rather than emissions reductions
- ☐ Facilitation of information sharing for group learning
- ☐ Facilitation of problem solving
- ☐ Facilitation of policy dialogue between industry and governments about incentives for net-zero and nature friendly farming
- ☐ Not applicable/don't know
- ☐ Other [please specify]

62. Do you consider the [best efforts framework](#) for target progress introduced in the Corporate Net-Zero Standard V2 as useful in the context of the FLAG sector?

- ☐ Yes
- ☐ No
- ☐ Unsure

63. Which sections of the [Corporate Net-Zero Standard V2](#) contain new or updated elements that are beneficial to your sector but would require additional sector-specific work to implement?

(Select all that apply)

- ☐ Net-zero governance
- ☐ Target base year assessment
- ☐ Target-setting
- ☐ Target implementation
- ☐ Reporting and assessing target progress
- ☐ Ongoing emissions responsibility
- ☐ Unsure
- ☐ Other (please specify): _____

For each section selected, please briefly describe what additional sector-specific information work would be needed.

Open text

Insert text here.

64. Do you see the [Implementation hierarchy](#) as outlined in chapter 4 of the [Corporate Net-Zero Standard V2](#) as being useful in the context of FLAG?

- ☐ Yes
- ☐ No
- ☐ Unsure

65. What questions do you have about the Implementation Hierarchy?

Open text

Describe the key questions..

Section 5 of 5 Future evolution of SBTi FLAG

This section directly informs the development of updated FLAG criteria, including the Asset Decarbonisation Approach.

66. What types of methods or pathways would most effectively support future FLAG target setting?

- ☐ Absolute emissions targets
- ☐ Intensity emissions targets
- ☐ Supplier or customer alignment targets
- ☐ Other alignment targets (e.g. volume alignment target, product-use alignment targets)
- ☐ Asset transition targets
- ☐ Unsure

67. What additional commodity pathways would most effectively support future FLAG target setting? (Full list of FLAG commodity-specific pathways can be found in the [FLAG Guidance](#) page 46)

Multi-select (up to three)

- ☐ Bananas
- ☐ Cassava
- ☐ Cocoa Beans
- ☐ Coconut
- ☐ Coffee
- ☐ Cotton
- ☐ Fed Aquaculture
- ☐ Fresh Produce
- ☐ Non-fed Aquaculture
- ☐ Rubber
- ☐ Sugarcane
- ☐ Not applicable/don't know
- ☐ Other [please specify]
- ☐ None of the above

Open text

Optional: Please add any further details and/or additional pathways (e.g. regional pathways) that might be helpful.

68. What regionally recognized technical systems or mechanisms (e.g. for accounting, monitoring, verification, certification, or financing) would you like SBTi to recognize or integrate in future FLAG versions?

Open text

This may include frameworks, initiatives, data sources, certification schemes, monitoring systems, or financing mechanisms used in your region. Please provide specific examples where possible...

69. Which types of organizations, initiatives, or platforms should SBTi prioritize engaging with to most effectively support FLAG adoption in your region?

Select all that apply

- ☐ Industry associations
- ☐ Commodity-specific platforms or initiatives
- ☐ Producer organizations or cooperatives
- ☐ Financial institutions and investors
- ☐ Governments and regulators
- ☐ NGOs and civil society organizations
- ☐ Research institutions and universities
- ☐ Certification bodies and standards organizations
- ☐ Regional sustainability coalitions or multi-stakeholder initiatives
- ☐ Consulting firms and technical service providers

- ☐ Not applicable/don't know
☐ Other (please specify)

*Optional: Please provide specific examples and names of **organizations** where possible.*

70. What quantitative benchmarks would be most useful for assessing progress toward low-carbon production in your sector?

For example: emissions intensity thresholds, technology share targets, or asset performance metrics.

Open text

Propose specific metrics and thresholds where possible...

71. What qualitative indicators should complement quantitative benchmarks?

For example: board-level commitment, transition plan quality, R&D investment disclosure, or supply-chain readiness criteria.

Open text

Propose qualitative indicators and explain their value...

Section 6 of 5 **Stakeholder Convening**

If you would like to participate in the stakeholder convenings, please ensure you provide your personal contact at the start of the survey and make sure to send your application for the [Expression of Interest - FLAG V2 Stakeholder Convenings](#) form by 8 September 2026, 23:59 PDT (Pacific Daylight Time, UTC-7).

If you are willing to participate, please ensure you provide your contact details. You may withdraw your consent at any time by emailing flag@sciencebasedtargets.org.

72. Would you like to participate in the stakeholder convenings?

- ☐ Yes
☐ No

Final reflections

73. Is there anything else you would like to share to help strengthen future SBTi FLAG resources or implementation approaches?

Open text

Any additional reflections, evidence, or suggestions...

Thank you for your contribution.

Your input will be reviewed alongside responses from other sector participants and used to inform the development of version 2 of the SBTi FLAG Standard. Responses will be treated in accordance with the privacy disclaimer. If you have questions about this survey, please contact the SBTi FLAG team at flag@sciencebasedtargets.org.

