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# SBTi FLAG GUIDANCE V1.2 EXPERT WORKING GROUP (EWG) MEETING MINUTES

Special session of CNZS V2/TWF pathway revision  
EWGs on FLAG V1.2

October 23 , 2025 - 09:30-11:00 and 17:00-18:30 CEST

Virtual | Public

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As per clause 6 in the EWG Terms of Reference, members serve on the EWG in their individual capacity as technical experts.

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# MEETING PARTICIPANTS

## 09:30-11:00 CEST session

### Expert Working Group Members present:

1. Asger Olesen, International Woodland Company/Moja Global
2. Josh Taylor, ISEAL Alliance
3. Miriam Kugele, Aga Khan University
4. Morten Rossé, Lombard Odier Asset Managers
5. Nicolas Clerget, The Heineken Company
6. Tim Clairs, Forest Integrity

## 17:00-18:30 CEST session

### Expert Working Group Members present:

1. Aditya Mishra, Proforest Europe
2. Fabiana Philipi, WayCarbon
3. Giulia Carbone, WBCSD
4. Johannes Svensson, BC3
5. Kelly McNamara, Friends of the Earth US
6. Mai Bui, Supercritical
7. Martha Stevenson, World Wildlife Fund
8. Noel Gurwick, University of Maryland
9. Oliver James, GHG Protocol, World Resources Institute
10. Paola Delgado Luna, Accountability Accelerator
11. Sarita Severien, Suzano
12. Yiwei Ding, IKEA China

## SBTi

1. Jihyun Kim, Stakeholder Engagement Manager
2. Juan Andrade Rivera, Project Manager
3. Lucine Courthaudon, AFOLU Senior Associate
4. Stephen Mackenzie, AFOLU Lead

# MEETING AGENDA

Introduction: context, purpose and timeline of the urgent changes	5 mins
Recap of changes proposed to FLAG-C4	10 mins
Open discussion	30 mins
Deep dive discussion on alignment with EUDR commodities	30 mins
Close and next steps	5 mins

*Note: Participants were advised to refer to the meeting slide deck for accompanying material*

## 1. WELCOME & INTRODUCTIONS

This session was a one-off occurrence to support the urgent revision of the SBTi FLAG Guidance V1.1 Criteria 1 and 4. Members of existing SBTi expert working groups for the Corporate Net-Zero Standard V2 workstreams and the timber and wood fiber pathway revision with expertise on the topic of deforestation were invited to join this special expert session.

Feedback received from this session, along with the results from the public consultation, will inform the development of the final revised criterion on no-deforestation commitments.

## 2. MEETING OBJECTIVES

The session aimed to:

- Deep dive on the most complex topics in the consultation.
- Discuss proposed changes and record technical feedback from a balanced expert group on a short timeline to complement feedback from public consultation.

## 3. INTRODUCTION

**No questions or comments were raised by EWG members for this section in either session.**

## 4. RECAP OF CHANGES PROPOSED TO FLAG-C4

**No questions or comments were raised by EWG members for this section in either session.**

## 5. OPEN DISCUSSION (INCLUDING ON ALIGNMENT WITH EUDR COMMODITIES)

**In the option 1 session, the following questions or comments were raised by EWG Members:**

- Some EWG members highlighted key differences between SBTi and EUDR on cutoff dates and scope of commodities covered, suggesting that greater clarity on the intent for aligning would be beneficial. Several views were shared amongst EWG members on how the FLAG no-deforestation commitment should align with EUDR.
- EWG members suggested that beyond the immediate actions needed on the main deforestation-linked commodities, the effort should be maintained through time and extended to cover the entire value chain. The no-deforestation commitment is a priority target and companies should then continue to assess and monitor risks.
- There were varied views on the topic of target dates. Some comments noted that the concept of the 2-year window for companies to achieve this target may set up a continuous problem of companies not meeting this objective given the history of company commitments on no deforestation targets and their fulfillment by specific dates.
- EWG members suggested that the target dates should be considered in combination with other parameters of the commitments to promote their implementation and intended outcomes. Several considerations were discussed including how to maintain ambition while giving companies the opportunity to update their targets or set new targets after 2025.
- There was a broader discussion on the SBTi theory of change and whether taking decisions to broaden participation in FLAG target setting or making the bar for being part of this process very high was the right approach for SBTi in general and specifically with respect to the topic of deforestation commitments. Some of these suggestions went beyond the technical decisions that are being taken through this process as part of this urgent update to C1 and C4 of the FLAG guidance. But differing views on the most effective approach for SBTi to have the greatest impact on reducing FLAG emissions were noted.
- An EWG member stressed the importance of a defined cut-off date for deforestation, stating that rolling target dates combined with varying cutoff dates would hinder the comparability of FLAG targets.
- Several EWG members advised on possible approaches to the scope of the commitment and raised potential limitations associated with the emissions thresholds.

**In the option 2 session, the following questions or comments were raised by EWG Members:**

- The discussion on target dates centered around the proposed approach for companies with existing targets, highlighting the importance of transparency. EWG

members also emphasized that there are regional differences that could be considered in the final approach. Members referred the SBTi team specifically to look at the concept of A and B companies that has been introduced in the CNZS v2 draft and how that could apply to FLAG target setting.

- An EWG member questioned the feasibility of reporting on the commitment within the 2-year timeframe.
- There was agreement from several EWG members that 2030 should be the final allowable date for new companies setting a no-deforestation commitment.
- The EWG discussed the potential benefits and limitations of using 2020 as a cutoff date also in differentiating between companies with existing commitments and companies setting new commitments in the future. The intended outcome of the commitment compared to the inclusion of land use change emissions in the FLAG target should inform the final approach to cutoff dates.
- Several suggestions were made by EWG members to improve the approach proposed on the scope of the commitment. Some of the elements discussed included simplifying the approach and aligning with other initiatives to facilitate participation, the inclusion of commodities not included in the EUDR, as well as the feasibility of the threshold-based proposal.
- EWG members commented on the complexity of creating thresholds for requiring commodities required by EUDR and also whether references to EUDR were appropriate for messaging around the justification and purpose of these changes outside the EU, with a clear suggestion from one EWG member that references to EUDR should not be so prominent. There was also concern raised that the methods used by SBTi with respect to No Deforestation commitments should align with other key standards such as SBTN as well as EUDR to ensure alignment of the data requirements for companies on deforestation commitments and not duplicate effort to report to different standards.

## 6. CLOSE AND NEXT STEPS

EWG members were invited to fill out five poll questions during the session. Additional feedback may be sent through the consultation survey or to [flag@sciencebasedtargets.org](mailto:flag@sciencebasedtargets.org) for follow-up comments on the discussion during the sessions.

The consultation survey will close on November 6.

Inputs from this one-off EWG session will complement results from the consultation and will be used to finalise the updated criteria<sup>1</sup>.

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<sup>1</sup> See the [Basis for Conclusions for Version 1.2 of the FLAG Science-Based Target-Setting Guidance](#) (V1.0, 2026) for a summary of the project's considerations and the SBTi's response to the significant issues raised.



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