



SCIENCE
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TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

PROJECT SUMMARY FOR THE TIMBER AND WOOD FIBER PATHWAY REVISION

Version 1.1

June 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 charity, with a subsidiary which will host our target validation services. Our partners 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
V1.0	<ul style="list-style-type: none">• First version of the Timber and Wood Fiber Pathway Revision Project Summary	March 24, 2025	March 24, 2025 to June 15, 2026
V1.1	<ul style="list-style-type: none">• Updates in timeline and list of deliverables to align with Project Terms of Reference V1.1	June 15, 2026	

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1. PROJECT BACKGROUND

The forest, land and agriculture (FLAG) sector, also known in the scientific community as the Agriculture, Forestry, and Other Land Use (AFOLU) sector, or just the land sector, has been historically difficult to evaluate with GHG accounting and target-setting approaches. But FLAG nonetheless represents about 22% of net anthropogenic GHG emissions in tonnes of CO₂ equivalent (~13 GtCO₂e per year), with about half from agriculture and half from land use, land-use change and forestry (LULUCF) (IPCC, 2022).

Within the SBTi FLAG Guidance, the timber and wood fiber pathway provides companies with significant forestry activities in their value chain with a method to set FLAG targets. This project was triggered by the [suspension of the use of the timber and wood fiber pathway](#). The pathway does not serve the intended purpose of incentivizing emissions reductions by target-setting entities and the objective of the suspension is to allow for the SBTi to conduct a revision of the timber and wood fiber pathway.

This project aims to address the lack of an appropriate target-setting method for companies with significant land-based emissions and removals in their value chains associated with timber and wood fiber.

2. ABOUT THE TIMBER AND WOOD FIBER PATHWAY REVISION PROJECT

The project was initiated by the Science Based Targets initiative (SBTi) on February 12th, 2025. The major revision of the timber and wood fiber pathway aims to provide companies with significant FLAG-related emissions associated with timber and wood fiber with an updated target-setting method. The timber and wood fiber pathway revision relates to SBTi's mission because it will encourage companies with significant forestry activities in their value chain to reduce their emissions and enhance their removals in line with what is needed for 1.5°C.

The intended end-users of the revised timber and wood fiber pathway are forest and paper products sector companies and companies with emissions related to timber and wood fiber accounting for 10% or more of their FLAG emissions and is intended to enable them to set FLAG targets aligned with a 1.5°C trajectory on their land-based emissions and removals.

The key objective of the timber and wood fiber pathway revision is to provide a near- and long-term pathway for companies to set FLAG targets over land-based emissions and removals associated with timber and wood fiber.

Please note that the timber and wood fiber pathway is a pathway included in the FLAG Guidance, and as such, the scope of the pathway will be aligned with the scope of the current FLAG Guidance.

The Terms of Reference of the project are available in [this link](#).

3. DELIVERABLES OF THE TIMBER AND WOOD FIBER PATHWAY REVISION

The project will be developed in a number of phases as outlined below:

- Pathway revision and/or development;
- Development of synthesis report and pathway specification;
- Development of a revised target-setting tool;
- Public consultation and pilot testing of the revised pathway materials;
- Finalization of the revised target-setting pathway and tool;
- Revision of the FLAG Guidance to include the revised pathway.

The deliverables of the timber and wood fiber pathway revision are:

- Timber and Wood Fiber pathway specification
- Timber and Wood Fiber pathway synthesis report
- Target-Setting Tool
- Update of the SBTi FLAG Guidance to include the revised pathway
- Basis for Conclusions Report

4. PROJECT TIMELINE

The final draft of the timber and wood fiber pathway revision is expected to be published no earlier than Q4 2026.

5. STAKEHOLDER ENGAGEMENT

The SBTi is the project lead, and a technical partner will be recruited for the project. Stakeholder involvement and project participation and feedback is possible via the following platforms:

5.1 Expert working group

An expert working group (EWG) will be set up to support the Technical Department throughout the project. The timber and wood fiber pathway revision EWG will be composed of volunteer experts from a diverse range of stakeholder organizations that provide technical advice to the SBTi to support the project's outputs. Membership of the EWG does not constitute a formal endorsement of SBTi products. The Terms of Reference of the EWG for the timber and wood fiber pathway revision will be published on the SBTi website.

The individuals composing the project's EWG will also be listed on the SBTi website. Please note that the composition of the EWG may change over time, and the list will be updated as required.

5.2 Public consultation and opportunities for stakeholder feedback

The revision of the timber and wood fiber pathway will undergo a robust and inclusive multi-stage and multi-stakeholder process involving consultation with the SBTi's Scientific Advisory Group, the timber and wood fiber pathway revision expert working group, public consultation, pilot testing and review and approval by SBTi's Technical Council and formal adoption by the SBTi Board of Trustees in line with SBTi's procedures.

All stakeholders are invited to provide feedback through a public consultation process. The SBTi will encourage public participation via webinars and the widespread advertisement of opportunities for public consultation through platforms such as SBTi newsletters, website announcements and social media posts.

Any stakeholder can provide feedback on the project at any stage of development or implementation through the FLAG feedback form available [here](#).

6. RESOURCES

Resources that are relevant to this project can be found below:

- [SBTi Forest, Land and Agriculture Guidance](#);
- [Suspension of the timber and wood fiber pathway](#);
- [Timber and Wood Fiber Pathway Revision Terms of Reference](#).

7. CONTACT

For enquiries about the timber and wood fiber pathway revision, email the team at flag@sciencebasedtargets.org.

Subscribe to the [SBTi mailing list](#) to receive our newsletters and stay up-to-date on the progress of the project.



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