



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

URGENT REVISION OF SBTi FLAG GUIDANCE V1.1 - CRITERIA 1 AND CRITERIA 4

Version 0.1

October 2025

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).

DISCLAIMER

Although reasonable care was taken in the preparation of this document, the Science Based Targets initiative (SBTi) affirms that the document is provided without warranty, either expressed or implied, of accuracy, completeness or fitness for purpose. The SBTi hereby further disclaims any liability, direct or indirect, for damages or loss relating to the use of this document 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 (financial or otherwise).

The SBTi does not accept any liability for any claim or loss arising from any use of or reliance on any data or information.

The SBTi accepts no liability for the reliability of any information provided by third parties.

The SBTi reserves the right to revise this document according to a set revision schedule or as advisable to reflect the most recent emissions scenarios, regulatory, legal or scientific developments, or changes to GHG accounting best practices.

“Science Based Targets initiative” and “SBTi” refer to the Science Based Targets initiative, a private company registered in England number 14960097 and registered as a UK Charity number 1205768.

© SBTi 2025

VERSION HISTORY

Version	Change/update description	Release date	Effective dates
V0.1	Interim draft for consultation	October 7, 2025	N/A

CONTENTS

ABOUT SBTi.....	2
DISCLAIMER.....	3
CONTENTS.....	5
1. INTRODUCTION.....	6
2. PROJECT SCOPE AND APPLICABILITY OF CHANGES.....	7
3. SBTi PROCESS TO IMPLEMENT AN URGENT REVISION TO FLAG UNDER CLAUSE 100 OF THE STANDARD OPERATING PROCEDURE FOR DEVELOPMENT OF SBTi STANDARDS.....	8
4. CHANGES TO FLAG BEING PROPOSED.....	8
4.1 No-deforestation target date.....	9
4.1.1 Context.....	9
4.1.2 Revision proposal.....	10
4.1.3 Consultation questions.....	11
4.2 Cutoff dates for no-deforestation commitments.....	13
4.2.1 Context.....	13
4.2.2 Revision proposal.....	13
4.2.3 Consultation questions.....	14
4.3 Commodities included in no-deforestation commitments.....	15
4.3.1 Context.....	15
4.3.2 Revision proposal.....	15
4.3.3 Consultation questions.....	15
4.4 Clarifying the requirements for public documentation when a setting a no-deforestation commitment as part of a FLAG target.....	17
4.4.1 Context.....	17
4.4.2 Revision proposal.....	17
4.4.3 Consultation questions.....	17
4.5 Updating Criterion 1 of the FLAG guidance.....	19
4.5.1 Context.....	19
4.5.2 Revision proposal.....	19
4.5.3 Consultation questions.....	20
5. REFERENCES.....	21

1. INTRODUCTION

The Science Based Targets initiative (SBTi) is proposing to make urgent revisions to Criteria 1 and 4 of the [SBTi Forest, Land and Agriculture \(FLAG\) Guidance](#) (V1.1, December 2023) under the very special circumstances provision for urgent revisions to standards outside of the regular revision cycle cited within clause 100 of our [Standard Operating Procedure \(SOP\) for Development of SBTi Standards](#) - see section 3 of this document for the process being followed to implement this clause. **The changes proposed in this consultation will apply to companies setting new FLAG targets or updating their existing FLAG targets. There are over 300 companies who already have FLAG targets. The final revisions made to the FLAG Guidance through this process will extend to these companies if they wish to revise their existing no-deforestation commitment.**

The majority of questions in this consultation are focused on a proposal to update Criterion 4 of the FLAG Guidance regarding company no-deforestation commitments. A secondary objective of this consultation is to gather feedback on some proposed minor adjustments to maintain the functionality of Criterion 1 in the FLAG Guidance.

The SBTi recognizes the critical role agriculture, forestry, food and beverage, and other land sector businesses play in tackling the impacts of the climate crisis. Through our [FLAG Target-Setting Guidance](#), we enable companies in land-intensive sectors to set targets addressing land-based emissions and removals. A key element of this guidance is the requirement to set a no-deforestation commitment. As stated in Criterion 4 of the FLAG Guidance, companies setting FLAG targets must commit to halt deforestation across all emission scopes (direct and indirect) by December 31, 2025. This commitment must cover a company's primary deforestation-linked commodities, with soy, cocoa, palm oil, beef, and timber cited in the current FLAG guidance as the [most critical](#) commodities contributing to deforestation.

As we approach the end of 2025, the current language for this commitment creates implementation challenges, as companies have only a limited number of months between the date of target validation and the commitment timeframe. From 2026 onwards, the current framing would imply that companies need to commit to an action that must have been fulfilled in the past. Acknowledging these implementation challenges, SBTi is planning to undertake this urgent revision process.

Through this consultation, the SBTi is seeking stakeholder input on updates to **Criterion 4 of FLAG**, which requires companies to make a public no-deforestation commitment when setting FLAG targets. The primary objective of this consultation is to update our FLAG Guidance to ensure the FLAG target-setting process remains functional beyond the current target date and to improve clarity and consistency for companies setting FLAG targets regarding:

1. **The required target date for no-deforestation commitments**
2. **The cutoff date for land conversion**
3. **The scope of commodities covered**

4. The required public documentation for making a no-deforestation commitment.

These changes are also intended to align, where possible, SBTi's FLAG requirements with evolving guidance on no-deforestation commitments from key organizations — including the **Accountability Framework initiative (AFi)** and the **Science Based Targets Network (SBTN)** — as well as key regulatory frameworks such as the **EU Deforestation Regulation (EUDR)**.

Example text on: Compliance with regulatory requirements

In addition to meeting the criteria within SBTi standards, companies are responsible for meeting or exceeding the national, subnational, regional, legislation and/or regulation in the countries where the standards are applied on topics covered within the standards.

2. PROJECT SCOPE AND APPLICABILITY OF CHANGES

The scope of changes we are proposing to make to the FLAG Guidance are based solely on maintaining the operability of the current FLAG target-setting process for companies required to set FLAG targets using version 1 of the [Corporate Net-Zero Standard \(CNZS\)](#). The SBTi has introduced new concepts and proposals for improvements to our target-setting framework as part of the ongoing [revision regarding CNZS version 2](#) which is due for release in 2026. A wider revision of the SBTi requirements for target setting with respect to FLAG emissions will need to take place after CNZS V2 is finalized to align with that framework and update the FLAG Guidance within the 5 year timeframe for revising standards outlined in our Standard Operating Procedure (SOP). This means the changes to Criterion 4 consulted on here are designed only to update and clarify the current requirements for companies to make no-deforestation commitments when setting FLAG targets. The changes proposed under this urgent revision are therefore intended to avoid any significant expansion of the scope of Criterion 4 for companies, for instance by expanding the criterion to cover other types of land conversion within their commitments.

The scope of changes proposed for adoption in 2025 through this consultation will be the **target date for no-deforestation commitments**, the required **cutoff date for land conversion**, the **scope of commodities covered** and the **requirements for public documentation of no-deforestation commitments**. The changes we are proposing on Criterion 4 are intended to apply to both companies setting new targets and those with existing FLAG targets who choose to revise their no-deforestation commitment. For each specific change proposed in section 4, where relevant, we state how this will apply to companies with existing FLAG targets. Companies with existing FLAG targets who wish to adjust their no-deforestation commitment in line with the revised Criterion will have the opportunity to inform SBTi of this adjustment of their FLAG target following the implementation of this urgent change. The proposed language for Criterion 4 in this consultation includes requirements for additional information from these companies in order to update their no-deforestation commitments. For companies undergoing validation while the consultation on these changes takes place, the existing language of Criterion 4 on

no-deforestation commitments will apply until this language has been formally revised and adopted through this urgent revision process.

3. SBTi PROCESS TO IMPLEMENT AN URGENT REVISION TO FLAG UNDER CLAUSE 100 OF THE STANDARD OPERATING PROCEDURE FOR DEVELOPMENT OF SBTi STANDARDS

The urgent revision process aims to be transparent in decision-making, striving for input from any interested stakeholder through public consultation and more targeted stakeholder outreach to enable the widest possible consideration of the proposed content revisions. Information on the process and the project is available in the project's [terms of reference \(ToR\)](#).

4. CHANGES TO FLAG BEING PROPOSED

The current requirements contained in Criterion 4 in the SBTi FLAG Guidance read as follows:

Criterion 4 - No-deforestation commitment – target language

“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 commodities, with a target date of [no later than December 31, 2025]”.

With additional recommendations made under Recommendation 3 - No deforestation commitment – AFi alignment

“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.”

Further guidance text on no-deforestation commitments is contained in section 3.2 of the [SBTi FLAG Guidance](#). In this consultation we are seeking feedback on the following changes regarding no-deforestation commitments in the FLAG Guidance.

The proposed Criterion 4 language, on which we are seeking feedback, is below:

FLAG-C4 - No-deforestation commitment [DRAFT TEXT FOR CONSULTATION]

Companies shall publicly commit to no-deforestation covering the most important sources of deforestation in their operations:

- 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 shall be within two years of the company's submission of FLAG targets for SBTi validation, and no later than 31 December 2030.*
- The cutoff date shall pre-date the company's first FLAG no-deforestation commitment submitted for validation.*
- SBTi requires that the seven commodities covered under the EUDR—cattle, cocoa, coffee, oil palm, rubber, soy, and timber—are as a minimum included within companies' no-deforestation commitments in cases when any of these commodities are responsible for 5% or more of a company's total gross FLAG emissions (Companies shall disclose how they assessed their commodities' contribution to this threshold).*
- Within 12 months of validating their FLAG target, companies shall publish the commitment language on their own website or in relevant self published policy documents. Companies shall also publish key details on how they plan to deliver their no-deforestation commitment either as a standalone document or within relevant documentation.*

Companies with FLAG no-deforestation commitments validated in line with FLAG-C4 of the SBTi FLAG Guidance V1.0 or V1.1 may update their existing commitment. In order to do so they shall:

- Publicly disclose progress achieved against their previous commitment, including relevant barriers found in the implementation of the commitment, and planned actions to address these barriers prior to revising their commitment.*
- Retain their previous cutoff date or set one that predates their previous FLAG no-deforestation commitment (the earlier date of these two options shall be used).*

FLAG-R3 - No deforestation commitment – AFi alignment

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.

An explanation of the reasoning behind proposing these changes and the questions for feedback on each change in this consultation are given below:

4.1 No-deforestation target date

4.1.1 Context

In this consultation, the SBTi proposes to update the FLAG Guidance for companies who will set no-deforestation commitments after 2025 to encourage rapid progress towards eliminating deforestation. The FLAG sector pathway was developed including emissions from

all types of land use change (LUC)—deforestation, forest degradation, and conversion of peatlands, wetlands, savannas and grasslands (Roe et al., 2019), with deforestation alone being responsible for 45% of total AFOLU emissions ([Pathak et al., 2022](#)). As such, under Criterion 4 of the FLAG Guidance, companies setting FLAG targets are currently required to publicly commit to no-deforestation covering all scopes of emissions across their primary deforestation-linked commodities, with a target date of no later than December 31, 2025. The deforestation pathway modelled as part of the overall FLAG sector pathway reduces linearly to zero in 2030 ([see figure 1 of the FLAG methods addendum](#)). To set an ambitious goal representing the progress needed by leading organisations to achieve this pathway globally, the 2022 FLAG Guidance required companies to commit to eliminate deforestation in primary deforestation-linked commodity supply chains sooner than this: by 2025.

As laid out in recent data presented by the WRI [Global Forest Watch](#) initiative, SBTi recognizes that since the publication of the FLAG guidance there has been insufficient global progress in halting deforestation, with forest loss remaining a [significant source of global emissions](#). However, we believe the FLAG target-setting process must be open to companies that want to make ambitious commitments on reducing their land-based emissions. Over 300 companies have set FLAG targets since the guidance was launched with significant acceleration in the number of companies setting FLAG targets in the last 12 months. Without an update to the language of Criterion 4, there will lack a mechanism for companies to publicly commit to eliminating deforestation in supply chains as part of their FLAG target where this has not yet been achieved. This would not leave space within the SBTi target-setting framework for companies who still need to act to publicly set clear commitments on this vital issue for land-based global emissions. As such, the SBTi is proposing a revised approach that recognizes the importance of halting deforestation at their earliest achievable target date. This will mean that FLAG target-setting is open to companies who have not met a 2025 target date, so they can publicly demonstrate their commitment to rapid progress.

4.1.2 Revision proposal

Companies are expected to be deforestation-free in their operations for their primary deforestation-linked commodities by 2025. However, for companies who cannot meet this target date, in order to set or maintain a FLAG target they will disclose the earliest date by when they will be able to achieve their no-deforestation target. We propose that this date shall be no later than two years after the company's submission of FLAG targets for SBTi validation, and no later than 31 December 2030 and we seek feedback on this choice (see below). This change provides a more flexible model that works for different target-setting dates, while maintaining a hard deadline to achieve deforestation-free activities.

We also propose that all changes to the requirements of Criterion 4 on no-deforestation commitments within the FLAG guidance made through this urgent revision will apply to companies that have already set FLAG targets. 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. The SBTi proposes that companies that have already set targets with 31 December 2025 or sooner as the target date for their no-deforestation commitment may revise this target date under the new criteria. In order to be eligible to submit a revised commitment, companies shall publicly disclose progress

achieved against their previous commitment, relevant barriers found in the implementation of the commitment, and planned actions to address these barriers.

It should be noted that the revision to FLAG being proposed does not include guidance for how to report on the achievement of commitments for companies who have already set a FLAG target and have already completed the important work to meet their no-deforestation commitment before the end of 2025. The SBTi will align on reporting progress against their commitments and associated claims based on the proposed approach in the Corporate Net-Zero Standard V2.0 once finalized.

4.1.3 Consultation questions

The following questions will be included in this consultation with respect to these changes:

Do you support extending the final allowable target date for a company's no-deforestation commitment to be within two years of the company's submission of targets for SBTi validation? [i.e. for all companies whether setting new FLAG targets or revising their existing FLAG targets].

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

The new proposal for the no-deforestation commitment target date is that it shall be within two years of the company's submission of targets for SBTi validation, and no later than 31 December 2030.

Do you agree with this proposal?

- Yes
- No

If you answered "No" to the previous question, which year should be the final allowable date under the SBTi FLAG Guidance for companies to achieve their no-deforestation targets?

- 2028 - this option provides less time for all companies to achieve no-deforestation than the main proposal.
- There should not be a final date beyond the requirement to achieve no-deforestation within 2 years of the company's submission of FLAG targets for SBTi validation - as a result companies may have a target date beyond 2030.
- Other - please provide details in the next question.

Please provide explanations to your answers to the two previous questions on target dates.

[This is an open text question.]

The SBTi proposes that all changes made to the Criterion 4 requirements on no-deforestation commitments in this revision may also apply to companies that have already set FLAG targets. Do you support this proposal with the additional requirement that companies publicly disclose progress achieved against their previous commitment, relevant barriers found in the implementation of the commitment, and planned actions to address these barriers?

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

Please add any further comments you wish to add regarding changes SBTi should make on the issue of target dates for no-deforestation commitments under this urgent revision.

[This is an open text question.]

4.2 Cutoff dates for no-deforestation commitments

4.2.1 Context

To assess whether land conversion has occurred in violation of a no-deforestation commitment, land use change events are considered over an assessment period lasting from a cutoff date until the present. The cutoff date provides a baseline for the commitment; after this date, any deforestation on a given site renders the materials produced on that site non-compliant with a no-deforestation commitment. The SBTi currently recommends, but does not require, within its FLAG Guidance that cutoff dates should be no later than 2020.

Box 1. Example of cutoff dates and target dates adapted from AFi Operational Guidance on Cutoff Dates, 2023.

Company X has a 2020 cutoff date and a 2025 target date for its no-deforestation commitment covering several commodities sourced or produced.

- The cutoff date indicates that commodities produced or sourced by company X must not be sourced from areas deforested after 2020.
- The target date indicates that Company X commits to have fulfilled its commitment by 2025. This is the date after which all volumes of commodities produced or sourced must not originate from areas deforested after the 2020 cutoff date.

Land use change emissions relating to deforestation are accounted for over a period of 20 years in line with guidance from the [GHG Protocol Land Sector and Removals Guidance](#). As such, within the deforestation emissions pathway modelled as part of the overall FLAG sector pathway, tree cover loss reduces linearly to zero in 2030 ([see figure 1 of the FLAG methods addendum](#)). Effectively, this represents an absolute final cut off date for all deforestation and conversion across global supply chains for the collective achievement of the FLAG net zero pathway.

As part of the changes to Criterion 4 on no-deforestation proposed in this consultation, the SBTi is proposing to strengthen the guidance related to cutoff dates in order to align with the [Accountability Framework initiative Operational Guidance on Cutoff Dates \(2023\)](#).

4.2.2 Revision proposal

The SBTi proposes to require cutoff dates that predate the submission of the first FLAG no-deforestation commitment for SBTi validation. That is, cutoff dates must be in the past. This will ensure companies cannot alter their cutoff date to allow for material from land cleared of forest cover in more recent years to enter their supply chain. This condition ensures that all commitments made between now and 2030 will result in the required elimination of LUC emissions in the supply chains of companies with FLAG targets before 2050.

Companies with existing FLAG targets who choose to revise their no-deforestation commitment shall retain their previous cutoff date or shall set one that predates their previous FLAG no-deforestation commitment (the oldest cutoff date shall be retained).

The SBTi FLAG guidance will also continue to recommend that cutoff dates are not later than 2020 in line with current FLAG-R3 and [EUDR](#), and that they align wherever possible with existing sectoral cutoff dates such as those associated with relevant certification schemes.

4.2.3 Consultation questions

The following questions will be included in this consultation with respect to this change:

Do you agree with the proposal that SBTi requires cutoff dates to predate the first FLAG no-deforestation commitment submission date?

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

Please justify/expand upon your answer to the previous question.

- SBTi should require a specific cutoff date (for example, 2020).
- The cutoff date should remain a recommendation only.
- Other - please provide details in the next question.

Please expand upon your preferred approach to cutoff dates.

[This is an open text question.]

Do you agree that companies with existing FLAG no-deforestation commitments shall retain their existing cutoff date or set a cutoff date that predates their previous no-deforestation commitment (the earlier date of these two options shall be used)?

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

Please provide any further comments you wish to add regarding changes SBTi should make on the issue of cutoff dates for no-deforestation commitments under this urgent revision.

[This is an open text question.]

4.3 Commodities included in no-deforestation commitments

4.3.1 Context

Since the FLAG Guidance was published in 2022 there have been important developments in expectations for companies regarding deforestation-free commodities. This includes the European Union Deforestation Regulation (EUDR), which includes specific commodities that companies are expected to ensure are deforestation-free when entering the EU market. This regulation covers [7 commodities that are the most significant drivers of deforestation globally](#).

With respect to the specific commodities that a no-deforestation commitment must cover, the current FLAG Guidance states that “Each company should consider the most relevant deforestation-linked commodities within their operations and supply chains and prioritize those first, while eventually halting all deforestation in their supply chain.”

4.3.2 Revision proposal

In this update to FLAG Criterion 4, the SBTi proposes to align with the latest EUDR regulations by requiring that seven commodities covered under the EUDR—cattle, cocoa, coffee, oil palm, rubber, soy, and timber—are all included as a minimum within no-deforestation commitments made where use of these commodities is significant in company supply chains. For FLAG target setting this will apply to any of these commodities when they are responsible for 5% or more of a company's total gross FLAG emissions. Companies shall disclose the method used to estimate the FLAG emissions associated with each commodity. As best practice, the SBTi recommends that companies refer to the products associated with the commodities covered under the EUDR¹ to assess the transformed or embedded commodities that may be included in the products included in their FLAG GHG inventory.

Beyond these seven commodities, companies will still be expected to identify any further relevant deforestation-linked commodities within their supply chains and to include these commodities in their no-deforestation commitments. This change to Criterion 4 of SBTi FLAG target-setting would enhance alignment with a major regulatory framework, ensuring consistency and credibility in corporate climate action. [These seven commodities are the leading global drivers of deforestation and land-use change emissions](#), which are central to the FLAG sector's climate impact and have established traceability and monitoring frameworks. We propose this change will increase coherence across climate and nature-related policies, reduce confusion for companies operating under both voluntary and regulatory regimes. Moreover, aligning with the EUDR's scope positions SBTi to support companies in meeting both climate and deforestation-related compliance obligations, reinforcing the legitimacy and integrity of science-based targets in land-intensive sectors.

4.3.3 Consultation questions

¹ The list of products is indicated in Annex 1 of the Regulation (EU) 2023/1115.

We seek feedback on this proposed change with respect to the expected commodities in no-deforestation commitments through the following questions:

Do you agree that SBTi should align with EUDR regulations by requiring companies to include, at a minimum, any of the seven EUDR-covered commodities—cattle, cocoa, coffee, oil palm, rubber, soy, and timber—in their no-deforestation commitments whenever those commodities contribute 5% or more of the company’s total gross FLAG emissions?

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

What threshold, if any, should determine when companies must include EUDR-covered commodities in their no-deforestation commitments when setting FLAG targets?

- The commodity contributes 1% or more of total gross FLAG emissions.
- The commodity contributes 5% or more of total gross FLAG emissions.
- No threshold (all EUDR commodities should always be included).
- The threshold should be volume-based (based on ingredients of the products sourced or produced by the company).
- Other (please specify).

Please provide any further comments you wish to add regarding changes SBTi should make on the issue of the commodities included in no-deforestation commitments under this urgent revision.

[This is an open text question.]

4.4 Clarifying the requirements for public documentation when a setting a no-deforestation commitment as part of a FLAG target

4.4.1 Context

As well as the above proposed changes, SBTi proposes to clarify what public steps are required of companies setting a no-deforestation commitment to meet Criterion 4 of setting a FLAG target. [As discussed in recent guidance by AFI](#), lack of clarity on the requirements have meant that only some companies with FLAG targets have communicated these publicly beyond their inclusion in the SBTi target dashboard. As per recommendations from the UN HLEG, the UN Race to Zero criteria and the Climate Action 100 Framework, companies should ensure coherence between their public net-zero commitment and their engagement in relevant climate policy. Additionally, in the recently released SBTi Financial Institutions Net Zero (FINZ) Standard, SBTi introduced a requirement for all affected institutions to produce an engagement plan to address their exposure following the validation of their target.

4.4.2 Revision proposal

As such, to ensure alignment with emerging best practice and evolving voluntary and regulatory frameworks, as well as consistency in our target setting framework, SBTi proposes to require the following steps for companies when making a no-deforestation commitment under Criterion 4 of setting FLAG targets.

Within 12 months of setting a no-deforestation commitment as part of a FLAG target, companies must:

- 1) Publish this commitment publicly on their own website or within relevant self published policy documents
- 2) Publish key details on how they plan to deliver this commitment either as a standalone document or within relevant publicly available documentation

Companies with existing FLAG targets who wish to adjust the date of their no-deforestation commitment beyond 31 December 2025 will have to meet these conditions when they update this commitment.

4.4.3 Consultation questions

We seek feedback on this proposed change with respect to the requirements for public documents from companies on their no-deforestation commitments through the following questions:

Do you agree with the proposal for SBTi to require companies to publish their no-deforestation commitments publicly on their own website or in relevant self published policy documents when setting a FLAG target?

- Strongly disagree
- Disagree
- Neutral

- Agree
- Strongly Agree

Do you agree with the proposal for SBTi to require companies to publish key details on how they plan to deliver this commitment either as a standalone document or within relevant publicly available documentation when setting a FLAG target?

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

What would be your preferred option for the timescale that companies have to publish the key details of how they intend to deliver their no-deforestation commitments?

- 12 months
- 18 months
- 24 months

Please provide any further comments you wish to add regarding changes SBTi should make on the requirements for public documentation when setting a no-deforestation commitment under this urgent revision.

[This is an open text question.]

4.5 Updating Criterion 1 of the FLAG guidance

4.5.1 Context

A secondary objective of this consultation is to gather feedback on some proposed minor adjustments to maintain the functionality of Criterion 1 in the FLAG guidance. Criterion 1 of the FLAG guidance defines which companies are obliged to set FLAG targets when setting a science based target. Criterion 1 also 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. This language includes the following statement:

“Companies that meet i) or ii) above [criteria on which companies must set FLAG targets] and submit targets for recalculation based on SBTi 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.”

As the GHG Protocol expects to release the LSR Standard in Q4 2025, the resulting timelines have come to have unintended consequences. We estimate at the time of releasing this consultation that nearly 500 companies may be impacted by this deadline which could potentially come within months of releasing CNZS V2 and is also outside the operational control of SBTi. We seek feedback during this consultation on simplifying the situation for companies at a time where many changes to important standards for target setting and reporting are happening simultaneously.

4.5.2 Revision proposal

The changes proposed will remove references and deadlines relating to the release of the GHG Protocol Land Sector and Removals Standard and ensure that companies affected will have a clear timeline for setting a FLAG target that is dictated by their own position within the [SBTi 5 year review process](#). The changes 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. Our proposed updated language for Criterion 1 is as follows

“The SBTi requires companies that meet either of the following two criteria to set a FLAG target:

i) Companies from the following FLAG- designated sectors are required to set FLAG targets:

- *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.*

ii) Companies with FLAG-related emissions that total 20% or more of overall emissions across scopes 1, 2 and 3.

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.

Companies that meet i) or ii) above and have already set a science-based target without a FLAG target will be required to set a FLAG target at the latest as part of their mandatory five-year review submission, and should set it as soon as possible².”

4.5.3 Consultation questions

We seek feedback on this proposed change with respect to proposed updates to Criterion 1 of the FLAG guidance through the following questions:

Do you agree with the proposal for SBTi to update Criterion 1 using the language above so that companies with a science-based target who meet the criteria to set a FLAG target but have not yet done so, will still be required to do this as part of their mandatory five-year review submission, as opposed to by a date defined by the GHG Protocol Land Sector and Removals Standard release?

- Strongly disagree
- Disagree
- Neutral
- Agree
- Strongly Agree

Please provide any further comments you wish to add regarding changes SBTi propose to make to Criterion 1 of the FLAG guidance.

[This is an open text question.]

² In line with the SBTi Mandatory Five-Year Review Guidance, available [here](#).

5. REFERENCES

Accountability Framework initiative, 2023. *The Accountability Framework Operational Guidance on Cutoff Dates*. Available from <https://accountability-framework.org>.

Deforestation and Restoration Targets Tracker (Beta). Global Forest Review, updated May 21, 2025. Washington, DC: World Resources Institute. Available online at <https://research.wri.org/gfr/forest-targets-tracker>.

Goldman, E. et al., 2020. *Estimating the Impact of Seven Commodities on Agriculture-Linked Deforestation (2001-2018)*, WRI: World Resources Institute. United States of America. Retrieved from <https://coillink.org/20.500.12592/q2tcn> on 23 Sep 2025. [COI: 20.500.12592/q2tcn](https://coillink.org/20.500.12592/q2tcn).

Greenhouse Gas Protocol, 2022. *Land Sector and Removals Guidance* (Draft for Pilot Testing and Review). Available from <https://ghgprotocol.org/land-sector-and-removals-guidance>.

M. Pathak, R. Slade, P.R. Shukla, J. Skea, R. Pichs-Madruga, D. Ürge-Vorsatz, 2022: Technical Summary. In: *Climate Change 2022: Mitigation of Climate Change. Contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change* [P.R. Shukla, J. Skea, R. Slade, A. Al Khourdajie, R. van Diemen, D. McCollum, M. Pathak, S. Some, P. Vyas, R. Fradera, M. Belkacemi, A. Hasija, G. Lisboa, S. Luz, J. Malley, (eds.)]. Cambridge University Press, Cambridge, UK and New York, NY, USA. doi: 10.1017/9781009157926.002.

SBTi, 2022. [Forest, Land and Agriculture Science Based Target-Setting Methods Addendum](#).

SBTi, 2023. [Forest, Land and Agriculture Science-Based Target-Setting Guidance V1.1](#).

SBTi, 2025. [SBTi Corporate Net-Zero Standard V2.0 - Initial Consultation Draft with Narrative](#).

SBTi, 2025. [Mandatory Five-Year Review Guidance V1.0](#).



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

