

FROM COMMITMENT TO ACTION: SETTING FLAG SCIENCE-BASED TARGETS

ASIA PACIFIC SESSION

July 2023

PARTNER ORGANIZATIONS



United Nations
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VIDEO-CONFERENCE GUIDELINES

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- English language event, **translated** into Bahasa Indonesian and Mandarin.
- **Slides from this webinar will be shared** after the event.
- This webinar will be **recorded** for the benefit of those who cannot attend. The recording will be on the [SBTi YouTube](#).



TODAY'S SPEAKERS



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AGENDA



| | |
|---|--------|
| Intro to the SBTi | 5 min |
| SBTi FLAG & GHG Protocol Land Sector Guidance recap | 10 min |
| GHG Protocol Land Sector Guidance status update | 15 min |
| SBTi FLAG features & requirements | 10 min |
| SBTi FLAG target setting process | 5 min |
| Case studies | 10 min |
| Closing | 5 min |

INTRODUCTION TO THE SBTi

What is the Science Based Targets initiative?



The Science Based Targets initiative (SBTi) is a **global body** enabling businesses and financial institutions to set **ambitious emissions reductions** targets in line with the **latest climate science**.

Founding Partners



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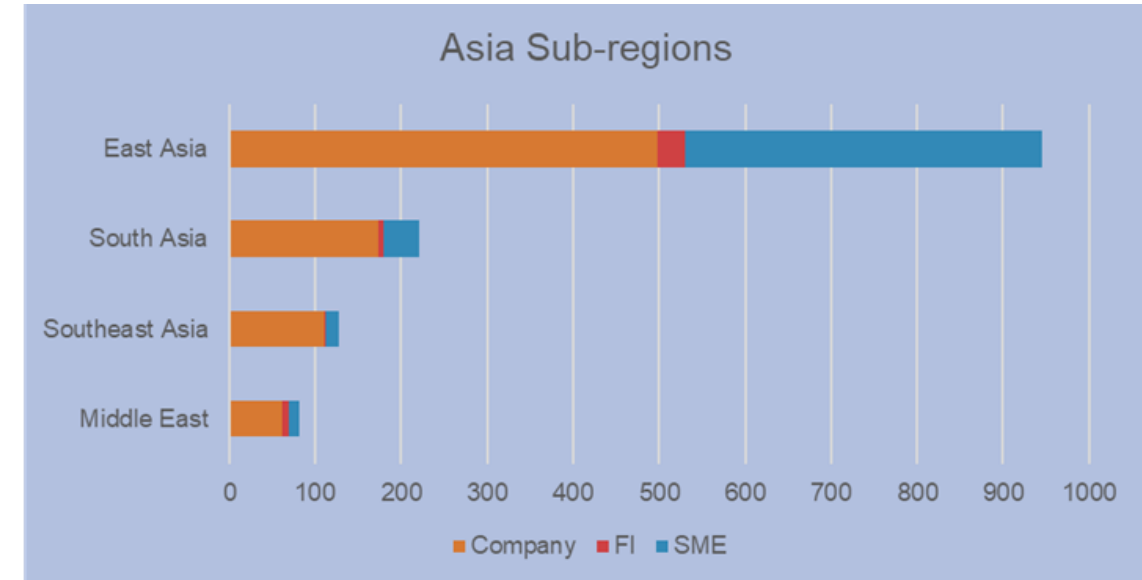
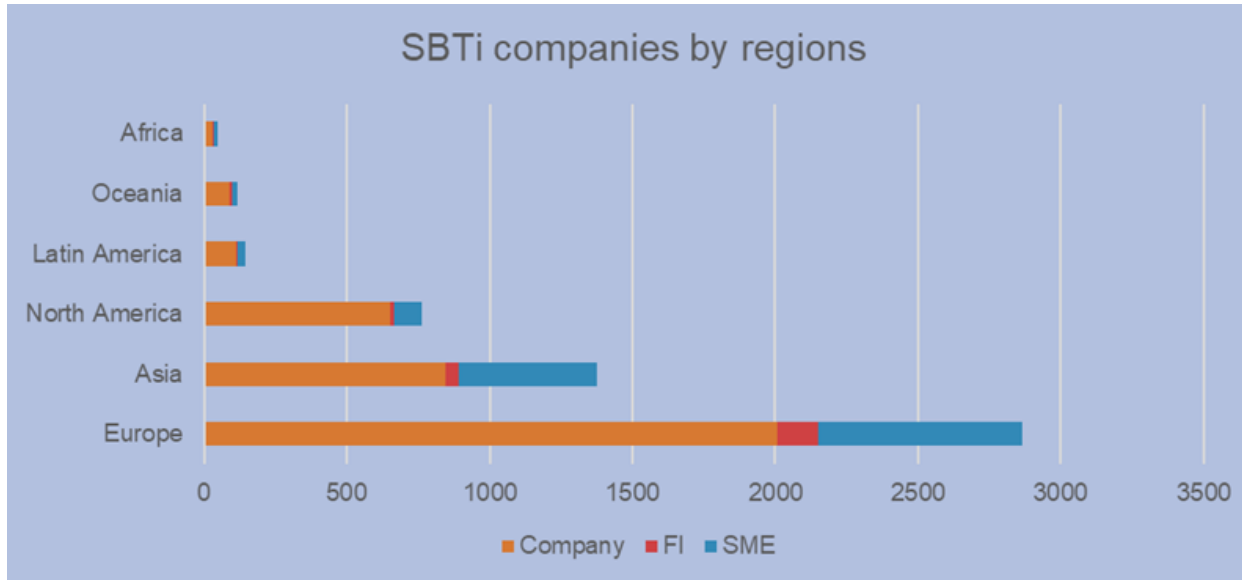
INTRODUCTION TO THE SBTi

Progress to date



WHERE ARE THE HEADQUARTERS OF THESE COMPANIES?

(Committed + targets validated)



Data as of 21 June 2023

Significant part are global multinationals with operations and **supply chains across the globe** (with targets that include developing world).

| | |
|--|--|
| Aluminium |  |
| Apparel and footwear |  |
| Aviation (V2.0) |  |
| Buildings |  |
| Chemicals |  |
| Cement |  |
| Financial institutions |  |
| Forest, Land and Agriculture (FLAG) |  |
| Information and Communication Technology |  |
| Maritime |  |
| Oil and Gas |  |
| Power |  |
| Steel |  |
| Transport (V2.0) |  |



Scoping phase



In development



Finalized

**Sector-specific
guidance** for most
relevant sectors of
the economy

14

high-emitting
sectors

Representing
~90%
of global
emissions



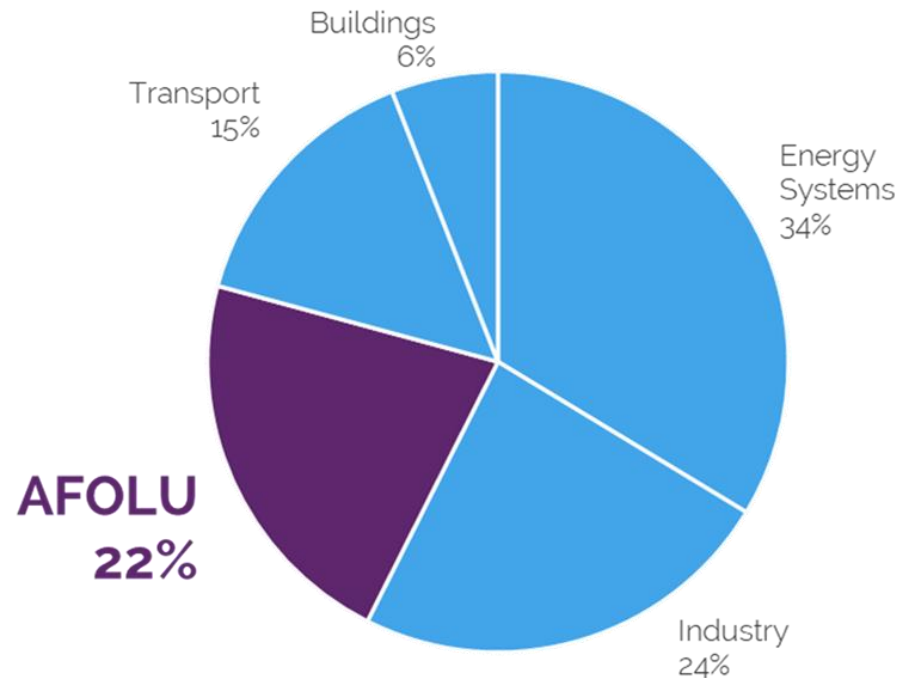
SBTi FLAG & GHG PROTOCOL LAND SECTOR AND REMOVALS GUIDANCE RECAP

RECAP

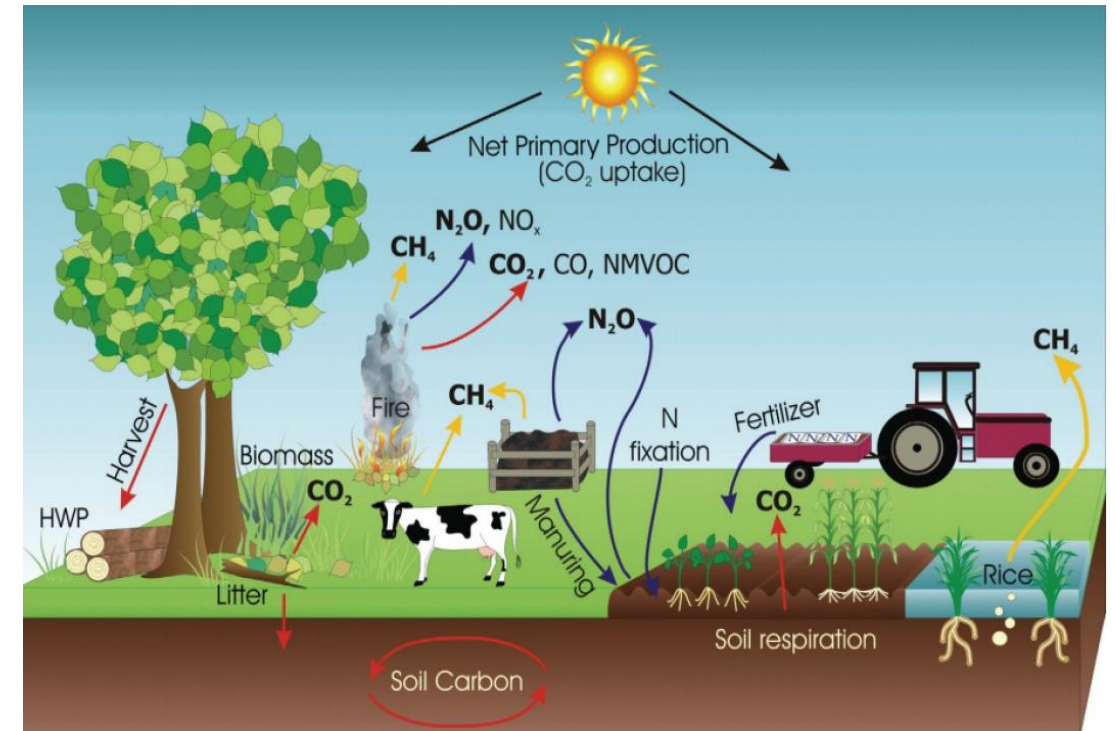
Filling the 22% gap of global emissions

Agriculture, Forestry, and Other Land Use (AFOLU) emissions represent ~22% of global annual GHG emissions

Standards are needed to comprehensively account for and cover these emissions in target setting



Data Source: IPCC AR6



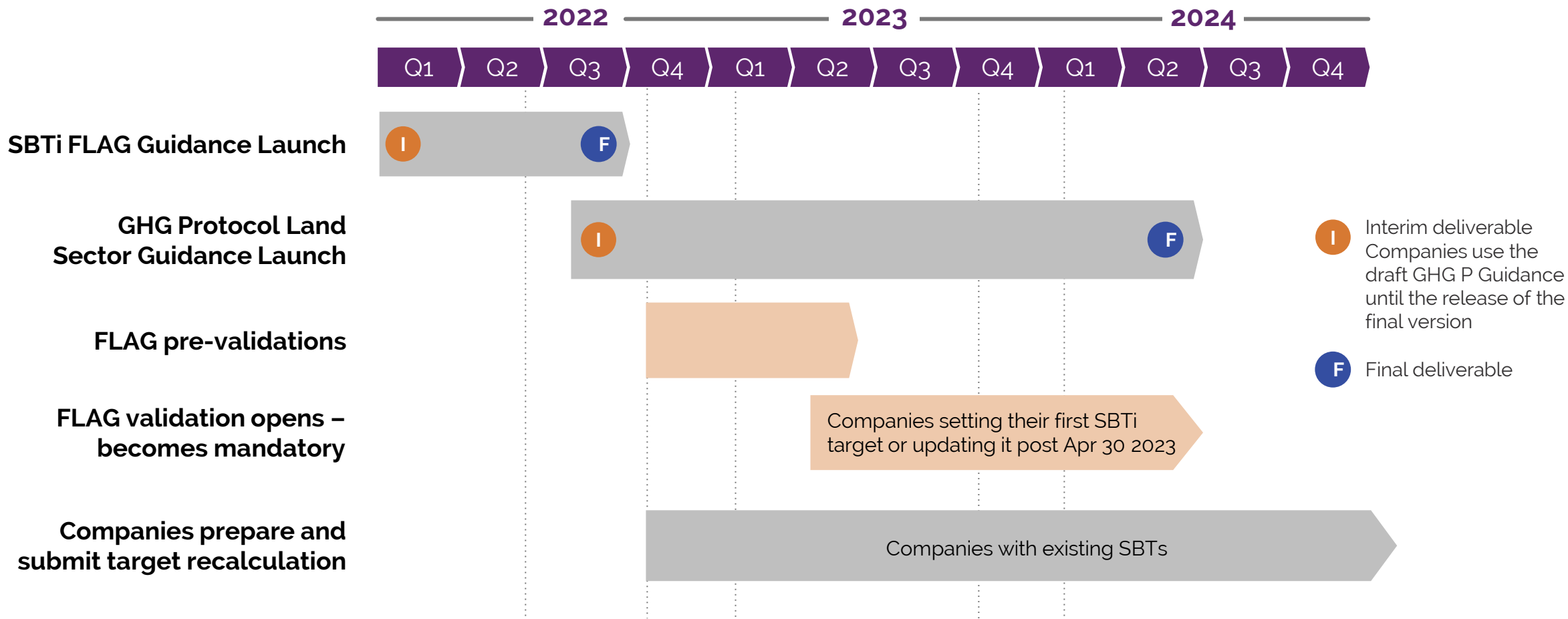
NEW GUIDANCE ON GHG ACCOUNTING & TARGET SETTING

| | | |
|------------|--|--|
| Sponsor |  GREENHOUSE GAS PROTOCOL |  SCIENCE BASED TARGETS <small>DRIVING AMBITIOUS CORPORATE CLIMATE ACTION</small> |
| Title | Land Sector & Removals Guidance | Forests, Land, & Agriculture (FLAG) Guidance |
| Scope | GHG Accounting Guidance | Target-Setting Guidance |
| Developers | WRI, WBCSD | WWF, SBTi |
| Status | Currently in <u>draft</u> | <u>Released</u> Sep 2022 |

The two projects have been funded by the Gordon & Betty Moore Foundation.

SBTi FLAG & GHG P LAND SECTOR GUIDANCE TIMELINES

We are here



FREQUENTLY ASKED QUESTIONS



?

**My company will set a net-zero target this year.
Can we wait until end-2024 to set a FLAG target?**

No, since May 2023, companies that meet FLAG criteria as per [FLAG-C1](#) and that wish to set net-zero targets must also include FLAG near-term targets.

?

**If my company sets a FLAG target this year,
should the FLAG target be recalculated once
the final GHG Protocol Land Sector Guidance is
released?**

No, companies setting FLAG targets in 2023 using the draft version of the [GHG Protocol Land Sector and Removals Guidance](#) will not need to update their FLAG targets outside of their regular SBTi target update cycle.

GHG PROTOCOL LAND SECTOR AND REMOVALS GUIDANCE CURRENT STATUS

Greenhouse Gas Protocol Land Sector and Removal Guidance

Purpose of the guidance

The **GHG Protocol Land Sector and Removals Guidance** is intended to support companies by **providing clarity on the steps, methods and data** needed to calculate GHG emissions and removals from land-based activities and technological CO₂ removal activities.

Relationship to other standards

Companies should use this guidance **in combination with the *Corporate Standard* and the *Corporate Value Chain (Scope 3) Standard***.

Intended audience

Companies and other organizations in:

Agricultural, forestry, or other land-based value chains, including those that own or control land; supply to producers; purchase, consume, process or sell food, fibre, feed, bioenergy or other biogenic products; and store biogenic CO₂; and

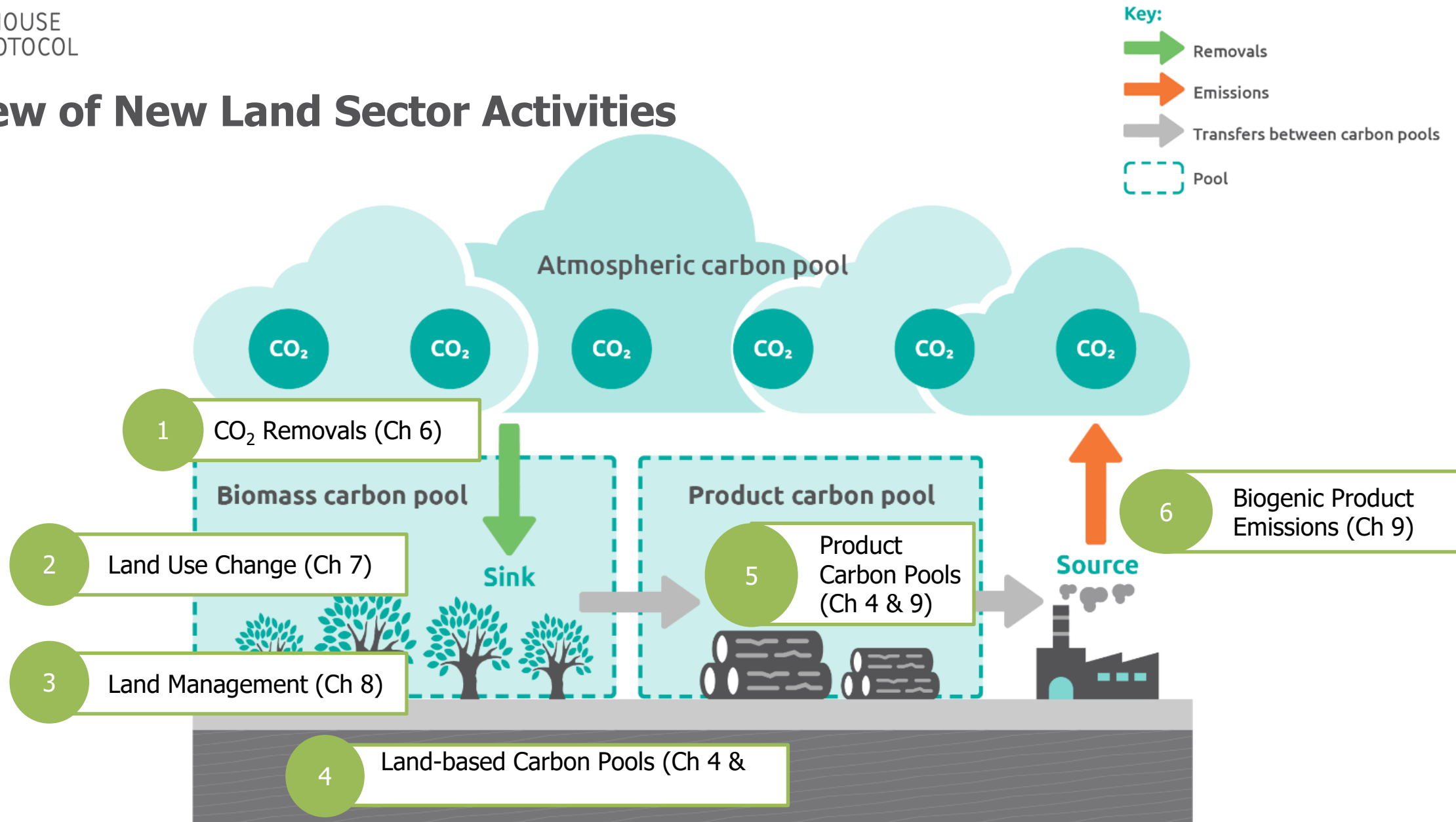
Technological CO₂ removal (TCDR) value chains, including those that own or control TCDR operations; purchase, consume, process or sell TCDR products; and store technologically removed CO₂.

Scope of the guidance

Corporate-level accounting and reporting of **emissions and removals across scopes 1, 2 and 3**

GHG emissions from land-use change and land-based activities and CO₂ removals and storage.

Overview of New Land Sector Activities



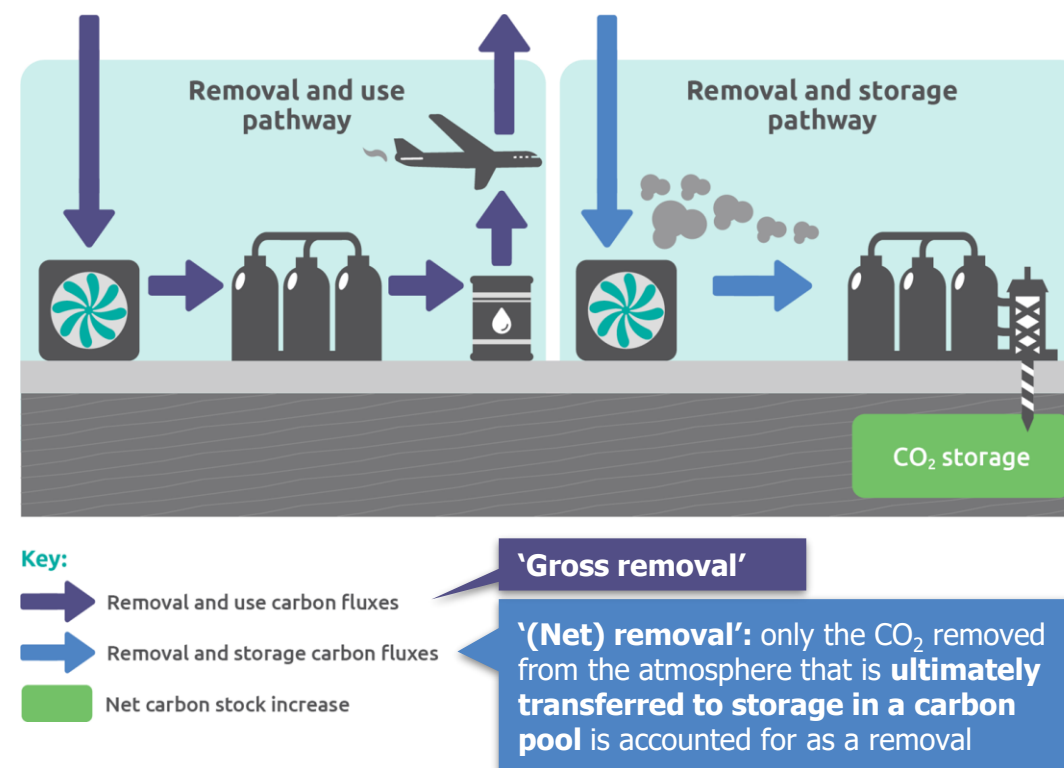
1 CO₂ Removals – background

Removal definition

A removal is defined as a process that includes two distinct elements:

- 1) **transfer** of GHGs from the atmosphere via **sinks** (the process that removes GHGs from the atmosphere); and
- 2) **storage** of carbon or CO₂ within **pools** (the physical reservoir or medium where the removed carbon or CO₂ is stored).

Removal and use vs. removal and storage



1 CO₂ Removals – draft requirements

Credible removals will be accounted through ensuring the **permanence and conservativeness** principles are followed. These will be satisfied through the following requirements:

- 1 Ongoing monitoring
- 2 Traceability
- 3 Primary data
- 4 Uncertainty
- 5 Reversals

Permanence: Ensure mechanisms are in place to monitor the continued storage of reported removals, account for reversals, and report emissions from associated carbon pools.

The **conservativeness principle** necessitates erring on the side of caution in case of any ambiguity.

2 Land use categories and land use change

Six types of land use categories (IPCC¹)

Land use change (LUC)



Forest Lands

- Managed forest lands
- Plantation forests



Grasslands

- Rangeland
- Managed grasslands
- Pasture / Silvopasture



Croplands

- Farms with annual crops
- Farms with perennial crops
- Agroforestry



Wetlands

- Water bodies / Reservoirs
- Temporarily flooded land
- Paludiculture



Settlements

- Cities / Communities
- Infrastructure
- Commercial development



Other Lands

- Deserts
- Barren land
- Ice-covered surfaces

LUC can be represented by:

- a change from one category to another
- lands remaining within the same category over time but changing from one land use subcategory to another

LUC can be quantified using:

Direct land use change (dLUC)

- Calculated at the farm or land management unit level

Statistical land use change (sLUC)

- Calculated at a landscape or jurisdictional level

2 Land tracking categories

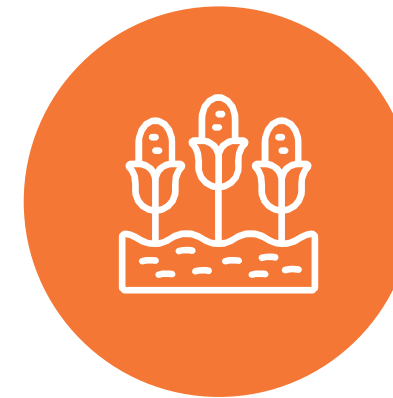
Actions to reduce LUC emissions and/or other emissions in scopes 1, 2 and 3 can lead to increased LUC on land outside of a company's inventory boundary. To track systemic effects, companies shall choose at least one metric to report



Indirect land use change (iLUC)



Carbon opportunity costs (COCs)



Land occupation (LO)

3 Land management

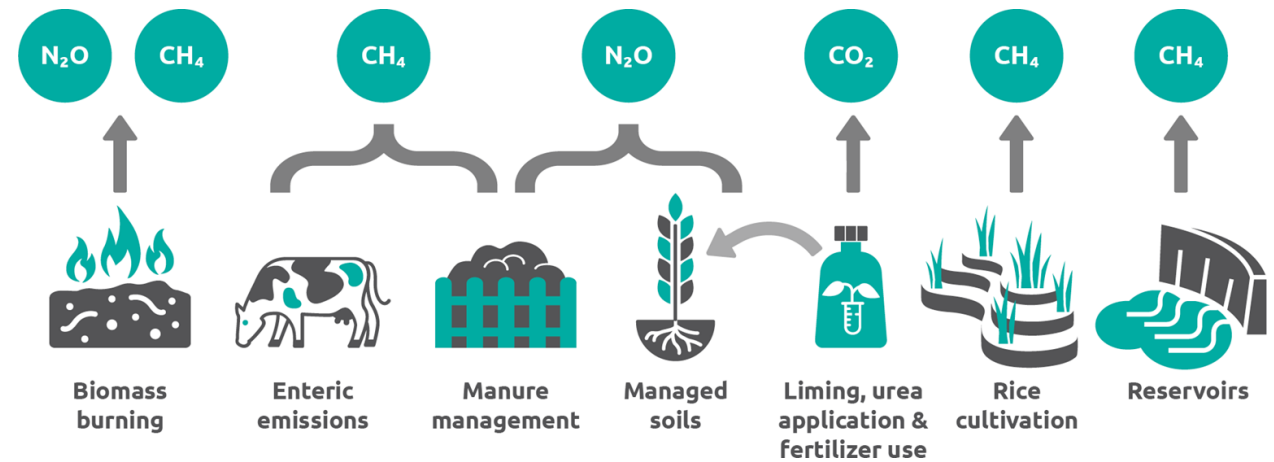
Land Management Net CO₂ Removals and Emissions

Management practices on lands remaining in the same land use such as:

- harvesting and forest rotation periods,
- replanting,
- species selection,
- fire management,
- site preparation,
- crop tillage and residue management,
- crop rotations or intercropping,
- soil amendments, and
- conservation buffers and set aside lands

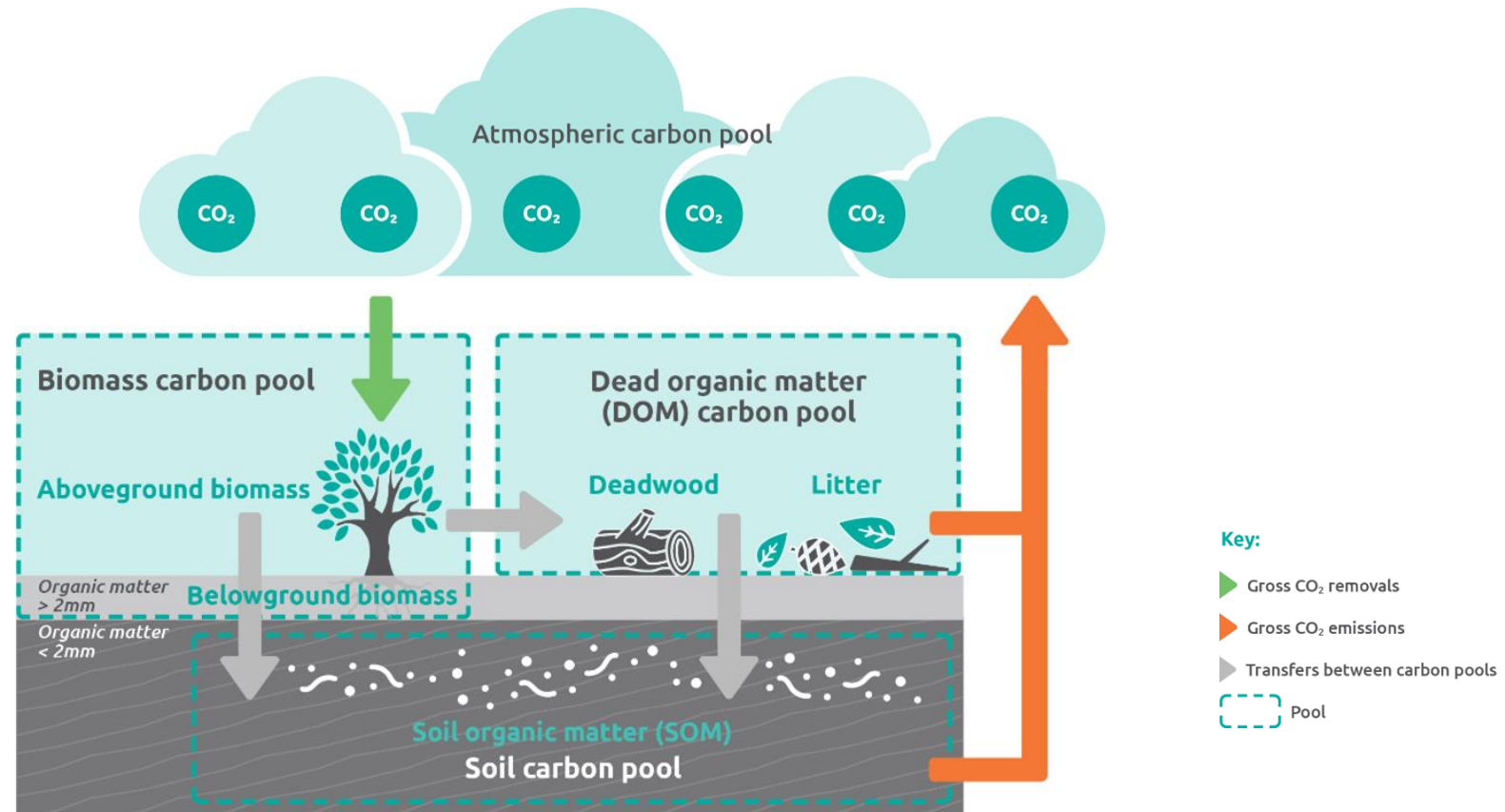
can **increase or decrease the total carbon stocks** in land-based carbon pools over time.

Land Management Non-CO₂ Emissions



4 Land-based carbon pools

A land-based carbon pool is the carbon in **terrestrial biomass, dead organic matter** and **soil carbon pools**



5 Product carbon pools

Biogenic products begin as raw products, such as logs or agricultural goods, and later become semi-finished or intermediate and, in the end, final products through processing and manufacturing as they proceed through the value chain.

Types of biogenic products (non-exhaustive)



Forest products



Crops



Animal products

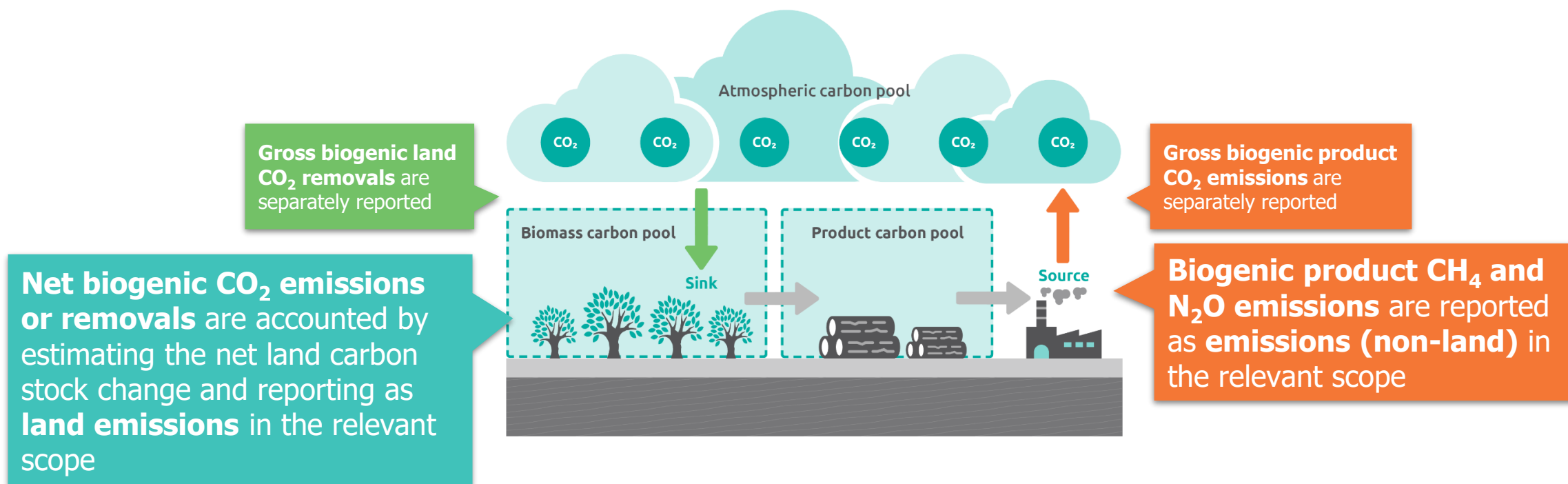


Bioenergy

6 Biogenic CO₂ emissions

Biogenic CO₂ is reported as the net biogenic CO₂ flux based on net land carbon stock changes in the relevant scope. As net emissions are reported in the relevant scope gross biogenic CO₂ removals and gross biogenic CO₂ emissions are separately reported for transparency. Biogenic CH₄ or N₂O is reported as emissions (non-land) in the relevant scope.

Land carbon stock change and gross biogenic CO₂ emissions



Frequently Asked Questions



How can I account for emissions when data is not available, or we don't have the resources to collect it?



How to get engaged with [GHG Protocol](#) on further standard development?

SBTi FLAG FEATURES & REQUIREMENTS

KEY FEATURES & REQUIREMENTS OF FLAG

- FLAG covers **land emissions and biogenic removals**.
- **FLAG targets are separate** from energy/industry targets.
- FLAG offers **options for demand-side and supply-side companies**:
 - Sector approach.
 - Commodity approach.
- FLAG requires a **no-deforestation commitment**.
- FLAG **does NOT include offsets**.
- FLAG “**designated sectors**” and emissions threshold indicate which companies need to set FLAG targets.



WHAT DOES FLAG COVER?

FLAG emissions and removals categories

CO₂

LAND USE CHANGE

(LUC) Emissions

- Deforestation
- Forest degradation
including conversion to plantation per GHG Protocol
- Coastal wetlands conversion
mangroves, seagrass and marshes
- Peatlands
conversion/drainage/burning
- Savannas & natural grasslands
conversion

CO₂ CH₄ N₂O

LAND MANAGEMENT

(non-LUC) Emissions

- Enteric emissions
- Flooded soil for lowland rice
- Manure management
- Agricultural waste burning
- Fertilizer
- Crop residue
- Fertilizer production
- Machinery used on farm
- Transport of biomass

CARBON REMOVALS

& Storage

- Forest restoration / silvopasture
Occurring on working lands
- Improved forest management
Optimizing rotation lengths and biomass stocks, reduced-impact logging, improved plantations, forest fire management
- Agroforestry
Carbon sequestration from integration of agroforestry into agricultural and grazing lands
- Enhancing soil organic carbon
Shifting to erosion control, larger root plants, reduced tillage, cover cropping, degraded soils restoration, biochar amendments

CO₂

WHO SETS A FLAG TARGET

These sectors:

- Forest & Paper Products
- Food Production - Agricultural Production
- Food Production - Animal Source
- Food & Beverage Processing
- Food & Staples Retailing
- Tobacco

Companies in any other sectors that have FLAG related emissions totaling more than 20% of the company's overall emissions across scopes 1,2 and 3.

What if companies fall below the 20% threshold?

- The SBTi recommends (not require) companies that fall below the 20% threshold to set a FLAG target.
- If companies choose not to set a FLAG target: FLAG-related emissions must still be included in the overall target boundary and accounted for, together with energy/industry (non-FLAG) targets.



SBTi TARGET STRUCTURE & OPTIONS

STRUCTURE

FLAG targets are **in addition to** energy/industry targets.



Energy/Industry Target

- Uses existing SBTi methods.
- Covers all non-land emissions.



FLAG Target

- Uses new SBTi FLAG Guidance.
- Covers all land-related emissions.

OPTIONS

Two pathways have been defined for FLAG.

FLAG Sector Pathway for Demand-Side Actors



Forestry



Agriculture



Livestock



Demand

Commodity Intensity Pathway for Supply-Side Actors

11 Commodities

| | | |
|---------|----------|---------|
| Beef | Timber | Maize |
| Dairy | Rice | Wheat |
| Pork | Soy | Leather |
| Poultry | Palm Oil | |

×

26 Regions



LAND CONVERSION

Emissions (CO₂) from Land Conversion

- All land use change/conversion emissions are included in the FLAG target setting pathways.
- Companies must include all land use change/conversion emissions in their inventory 20 years back from their baseline year in alignment with GHG Protocol Land Sector and Removals Guidance.



Companies should follow the **Accountability Framework initiative (AFi)** to meet their no-conversion and no-deforestation targets.

NO-DEFORESTATION COMMITMENT REQUIREMENT

- The commitment must cover **a company's entire value chain**.
- Deforestation accounts for **80%** of LUC-related GHG emissions.

Companies choosing to set FLAG targets after the release of the final version of the GHG Protocol Land Sector and Removals Guidance will **still be expected to commit to no-deforestation upon submission, with a target date no later than Dec 31, 2025.**



FREQUENTLY ASKED QUESTIONS



?

Are emissions from wetlands conversion and peat-burning to be included in a FLAG target ?

Yes, all emissions from land conversion must be included in a FLAG target. These emissions must be accounted for in line with the GHG Protocol Land Sector and Removals guidance

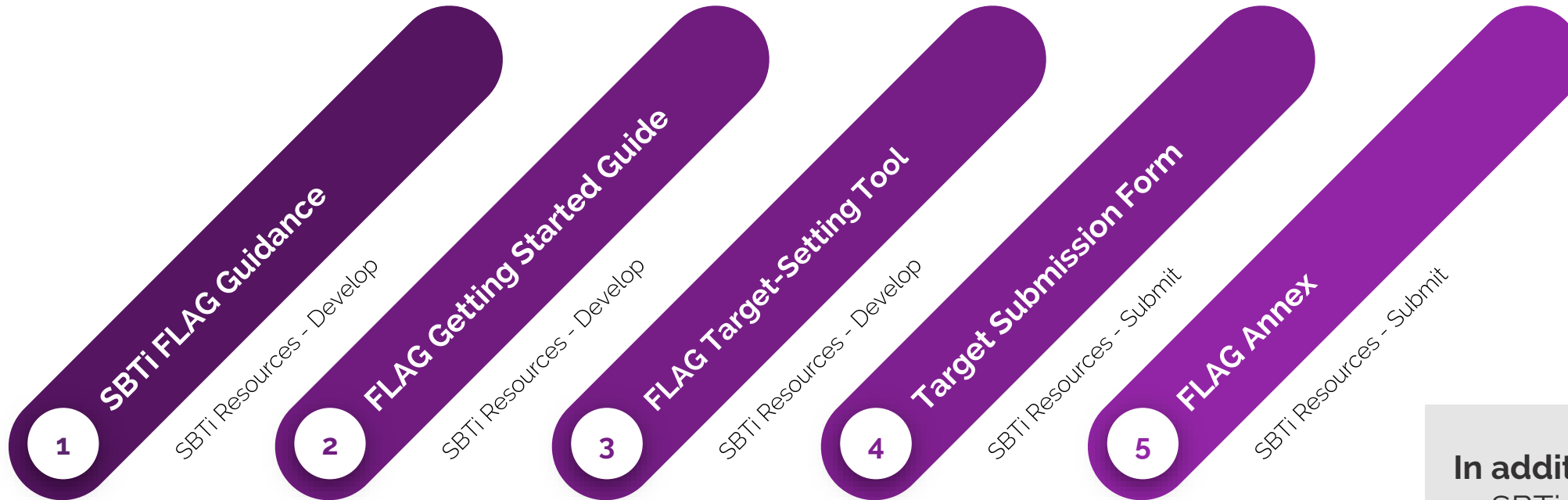
?

What is considered as working lands?

Working lands are lands in a company's value chain that are productive. For instance, removals due to silvopasture would be considered as occurring on working lands but removals from afforestation on lands that are outside of a company's supply chain would not count towards a FLAG target.

SBTi FLAG TARGET SETTING PROCESS

RESOURCES AVAILABLE



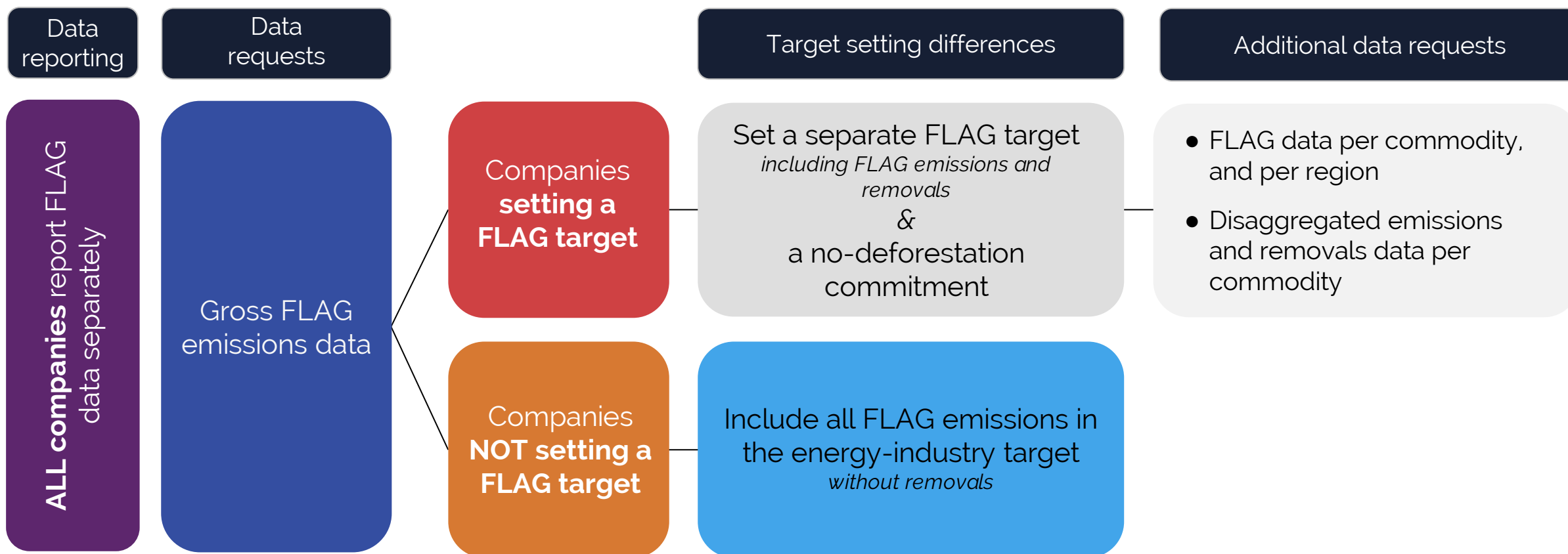
Required for FLAG
target submission

In addition to:

- SBTi Corporate Manual.
- SBTi Target Validation Protocol.
- SBTi Net-Zero Standard.
- SBTi Target Setting Tool.

FLAG SUBMISSION & DATA REQUESTS

Target Submission Form



FREQUENTLY ASKED QUESTIONS



My company has previously validated science-based targets and has to include a FLAG target. Do we need to update our energy/industry targets?

Yes, to ensure that emissions have been properly separated between energy/industry and FLAG targets, a near-term energy/industry target update is required along with a FLAG target submission.



How to set a target for a corporate with diverse areas of business ranging from steel production to farming and services ?

Companies in several sectors must use specific guidance for existing SBTi sectors (for example, power sector, maritime sector, FLAG). For other sectors companies may set 1.5°C aligned targets using the cross-sector absolute pathway.

CASE STUDIES

FLAG TARGET SETTING EXAMPLES

COMPANY A

FOOD RETAIL COMPANY

required to set a FLAG target

- Company A is a large Chinese food retail (**FLAG designated sector**) company that specializes in grocery items and general merchandise.
- **Company A has an existing science-based target** and need to proceed with the target recalculation to include a FLAG target.

COMPANY B

PALM OIL COMPANY

required to set a FLAG target

- Company B is a large palm oil company (**FLAG designated sector**) based in Indonesia.
- Company B will set science-based targets for the first time.

COMPANY A: TIMELINES & PROCESS



Company A has an existing SBT and has to recalculate it to include a FLAG target.

DEADLINE TO SUBMIT

- The company must submit within 6 months after the release of the GHG Protocol land sector Guidance.

TOOL USAGE

- The company uses the FLAG Sector tool - appropriate for companies operating in the demand side.

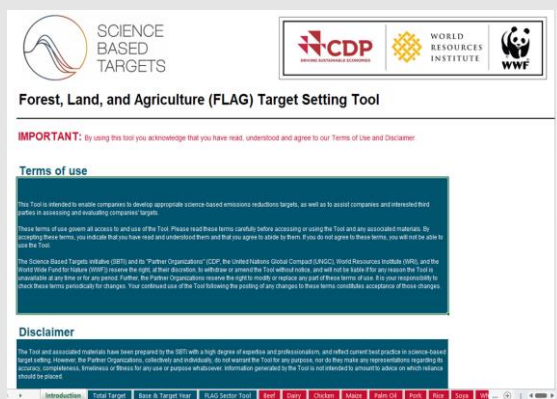
PROCESS

- The company intends to update near-term energy/industry and submit FLAG targets at once.

COMPANY A: DOCUMENTS TO SUBMIT

Target-Setting Tools

In the target validation process, **Company A submits the SBTi tools used to calculate FLAG and industrial/ energy targets** along with the target submission forms.



Near-Term Target Update Form

Company A provides **information related to energy/industrial GHG emissions** in this form.

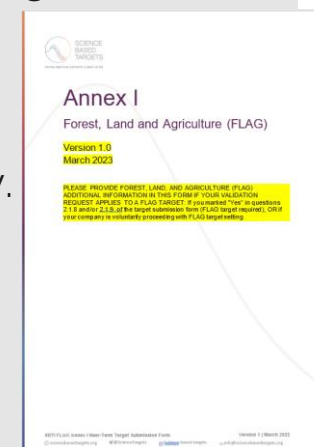
Note: Existing land- related emissions are removed from non-FLAG inventory.



FLAG Annex

Company A enter in the FLAG Annex form the requested **information related to land-based GHG emissions**.

This includes emissions per commodity and per region. Disaggregation of LUC, land management and removals per commodity.



SAMPLE EMISSIONS INVENTORY (COMPANY A)


| 2019 | FLAG Million tCO ₂ e | Energy / Industry Million tCO ₂ e | Total Emissions |
|----------|------------------------------------|--|--------------------|
| Scope 1 | 0 | 1 | 1 |
| Scope 2* | 0 | 0.015 | 0.015 |
| Scope 3 | 20 | 30 | 50 |
| Total | 20 | 31.015 | 51.015 |

*Company A uses a location-based approach to calculate scope 2 emissions

| Emissions Inventory: Company C | | |
|---|--|--|
| Total Emissions | <div><div></div></div> | |
| Scope 3 | <div><div></div></div> | |
| Scope 2* | | |
| Scope 3 Category | FLAG Emissions (million tCO ₂ e) | |
| 1. Purchased goods and services | 20 | |
| 2. Capital goods | 0 | |
| 3. Fuel and energy-related activities | 0 | |
| 4. Upstream transportation and distribution | 0 | |
| 5. Waste generated in operations | 0 | |
| 6. Business travel | 0 | |
| 7. Employee commuting | 0 | |
| 8. Upstream leased assets | 0 | |
| 9. Downstream transportation and distribution | 0 | |
| 10. Processing of sold products | 0 | |
| 11. Use of sold products | 0 | |
| 12. End of life treatment of sold products | 0 | |

SECTION 1. INPUT DATA

| | |
|--|----------------------|
| Target Setting Approach | Absolute Contraction |
| SDA scenario | 1.5C |
| FLAG Base year | 2019 |
| FLAG Target year | 2027 |
| FLAG Base year emissions <u>not</u> captured under commodity-specific pathways | 20,000,000 |

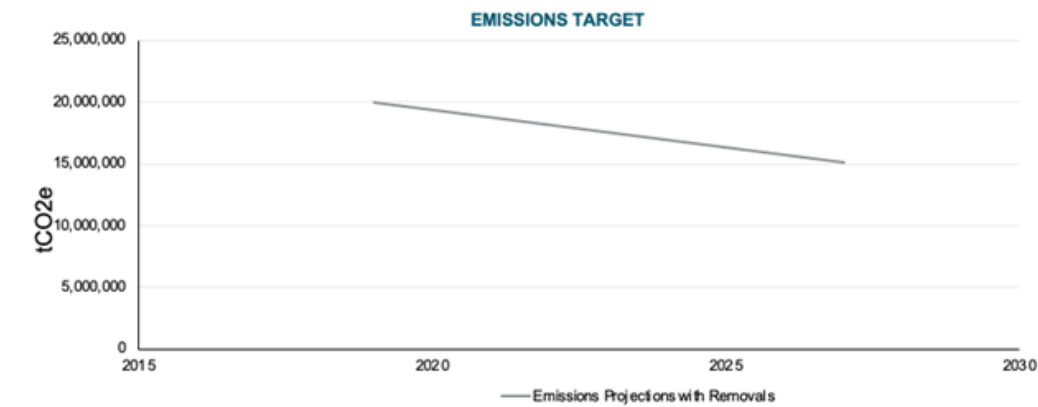


1. Input base year, target year, and base year emissions.

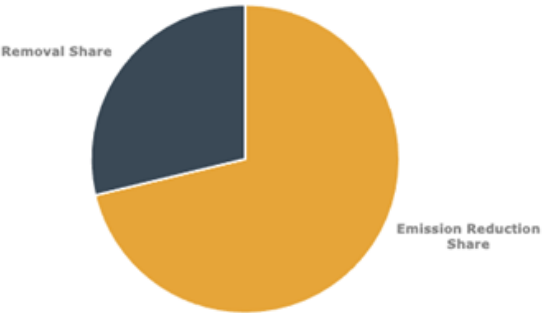
2. View sector-based target.

SECTION 2. FLAG ABSOLUTE CONTRACTION RESULTS - 1.5C

| | Base Year Emissions (2019) (tCO2e) | Target Year Emissions (2027) (tCO2e) | Total Abatement (tCO2e) | Total Abatement % | Emissions Reduction (tCO2e) | Emission Reduction % | Removals Reduction (tCO2e) | Removals % |
|--|---------------------------------------|---|----------------------------|-------------------|--------------------------------|----------------------|-------------------------------|------------|
| Absolute Contraction: Emission Reductions & Removals | 20,000,000 | 15,150,949 | 4,849,051 | 24.2% | 3,454,103 | 17.27% | 1,394,948 | 6.97% |



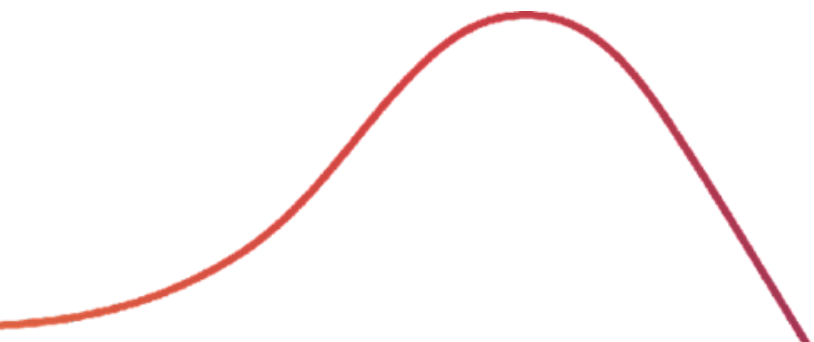
Share of emission reductions & removals
Note: This are the modeled share of emission reductions and removals. It is not required to maintain this ratio for the purpose of meeting a target.



SECTION 3. TARGET MODELING DATA

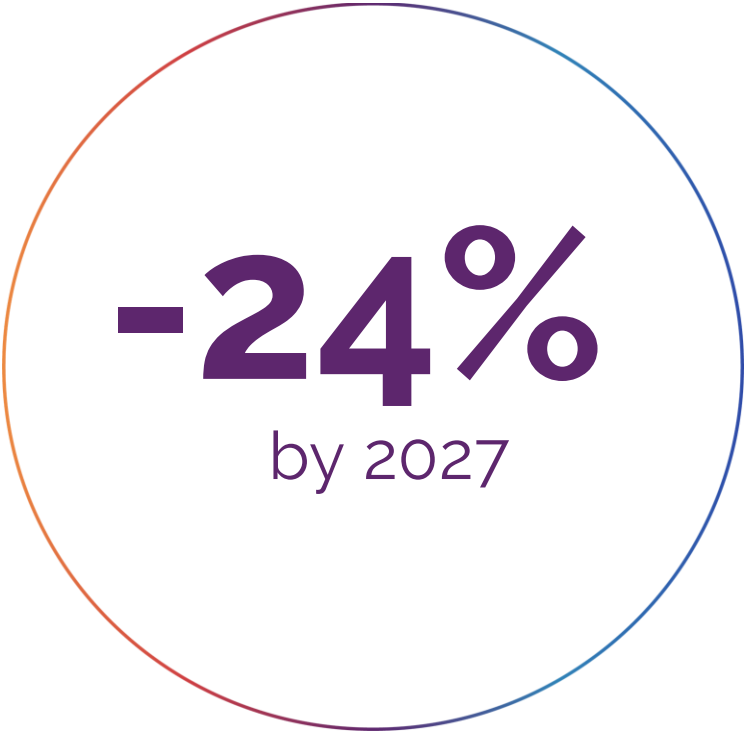
| Year | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------------------------------|------|------------|------------|------------|------------|------------|------------|------------|
| Absolute Contraction with Removals | - | 20,000,000 | 19,393,869 | 18,787,737 | 18,181,606 | 17,575,475 | 16,969,343 | 16,363,212 |

THE SECTOR PATHWAY WILL FORM A TOTAL TARGET FOR COMPANY A:



Company A commits to reduce absolute scope 3 FLAG GHG emissions by 24% by 2027 from a 2019 base year*.

*The target includes FLAG emissions and removals.



TOTAL FLAG SBT SUMMARY

*From base year 2019

| | FLAG Base Year | FLAG Target Year | FLAG Base Year Absolute Emissions (t CO2e) | FLAG Target Year Absolute Emissions (t CO2e) | Absolute Abatement (t CO2e) | Total Abatement % | Emissions Reduction % | Removals % |
|----------------|----------------|------------------|--|--|--------------------------------|-------------------|--------------------------|------------|
| Commodities | 2019 | 2027 | 0 | 0 | 0 | | | |
| Rest of Sector | 2019 | 2027 | 20,000,000 | 15,150,949 | 4,849,051 | 24% | 17% | 7% |
| All | 2019 | 2027 | 20,000,000 | 15,150,949 | 4,849,051 | 24% | 17% | 7% |

COMPANY B: TIMELINES & PROCESS



Company B will set SBTs for the first time.

DEADLINE TO SUBMIT

- The company submit a FLAG target upon submissions.

TOOL USAGE

- The company uses the specific palm oil pathway in the FLAG commodity tool to calculate a FLAG target for palm oil; and the FLAG sector tool to calculate the target for the portion of cocoa and coffee produced by the company.

PROCESS

- The company submits near-term (non-FLAG) and FLAG targets at once.

Target-Setting Tools

In the target validation process, **Company B** submits the SBTi tools used to calculate FLAG and industrial/energy targets along with the target submission forms.

Near-Term Target Submission Form

Company B provides **information related to energy/industrial GHG emissions** in this form.

SBTi Near-Term Target Submission Form and Guidance

TWG-FOR-001/ Version 5.2
March 2023

Forest, Land, and Agriculture (FLAG) Target Setting Tool

IMPORTANT: By using this tool you acknowledge that you have read, understood and agree to our Terms of Use and Disclaimer.

Terms of use

This Tool is intended to enable companies to develop appropriate science-based emissions reductions targets, as well as to assist companies and interested third parties in assessing and evaluating comparative targets.

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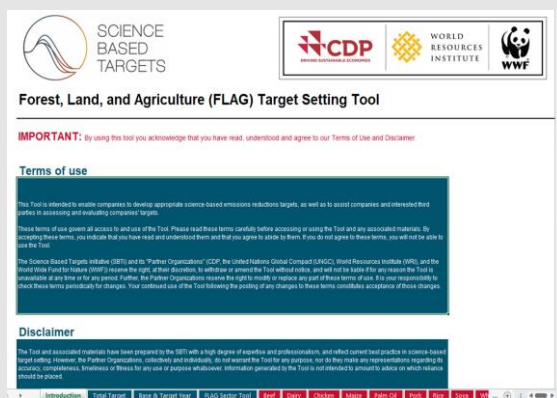
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Disclaimer

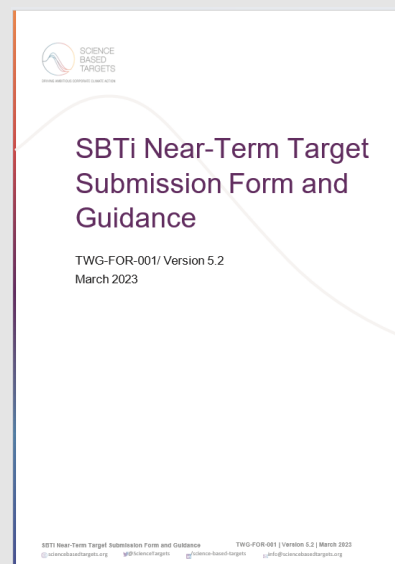
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SBTi Near-Term Target Submission Form and Guidance TWG-FOR-001 | Version 5.2 | March 2023
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In the target validation process, **Company B submits the SBTi tools used to calculate FLAG and industrial/energy targets** along with the target submission forms.

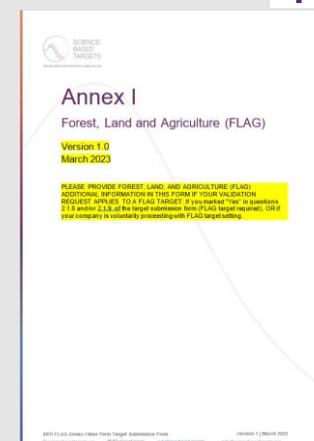


Company B provides **information related to energy/industrial GHG emissions** in this form.



Company B enter in the FLAG Annex form the requested **information related to land-based GHG emissions.**

This includes emissions per commodity and per region. Disaggregation of LUC, land management and removals per commodity.



SAMPLE EMISSIONS INVENTORY (COMPANY B)

| 2020 | FLAG Million tCO ₂ e | Energy / Industry Million tCO ₂ e | Total Emissions |
|----------|------------------------------------|--|--------------------|
| Scope 1 | 2.1 | 0.6 | 2.7 |
| Scope 2* | 0 | 0.010 | 0.010 |
| Scope 3 | 0.55 | 0.23 | 0.78 |
| Total | 2.65 | 0.61 | 3.481 |

FLAG SCOPE 1

- Includes all emissions occurring from the company's oil palm plantations. Most of the company emissions comes from land conversion.

FLAG SCOPE 3

- Includes all land emissions occurring from external sources (25% of the company's processed fruits come from land partners).

*Company B uses a location-based approach to calculate scope 2 emissions

SECTION 1a. INPUT DATA

| | Units | Region 1 |
|---------------------------|-------------|------------------|
| Commodity | - | Palm Oil |
| Region | - | Indonesia region |
| Base year (BY) | - | 2020 |
| Production BY | t Crude oil | 1 000 000 |
| Total commodity emissions | t CO2e | 2 650 000 |
| Non-LUC emissions * | t CO2e | |
| LUC emissions * | t CO2e | |
| Removals | t CO2e | -411 000 |
| Net Emissions | t CO2e | 0 |
| Target year (TY) | - | 2030 |
| Production in Target Year | t Crude oil | 1 050 000 |



THE COMMODITY PATHWAY WILL FORM A TARGET FOR COMPANY B:



TOTAL FLAG SBT SUMMARY

| | FLAG Base Year | FLAG Target Year | FLAG Base Year Absolute Emissions (t CO2e) | FLAG Target Year Absolute Emissions (t CO2e) | Absolute Abatement (t CO2e) | Total Abatement % | Emissions Reduction % | Removals % |
|----------------|----------------|------------------|--|--|--------------------------------|-------------------|-----------------------|------------|
| Commodities | 2020 | 2030 | 2 239 000 | 1 891 328 | 347 672 | 16% | 28% | -12% |
| Rest of Sector | 2020 | 2030 | | | | | | |
| All | 2020 | 2030 | 2 239 000 | 1 891 328 | 347 672 | 16% | 28% | -12% |

CLOSING

SBTi FLAG RESOURCES

The SBTi has developed a series of **resources to support companies in their FLAG target-setting process**:

- [SBTi FLAG Guidance.](#)
- [SBTi FLAG Target-Setting Tool.](#)
- [SBTi FLAG Methods Addendum.](#)
- [SBTi FLAG Getting Started Guide.](#)
- Additional resources available in [SBTi's FLAG page](#).
- [Target submission forms.](#)





THE TIME TO ACT IS NOW!

- We are urgently calling on **all companies to set science-based** net-zero targets.
- Join [our mailing list](#) to receive updates.
- The SBTi FLAG Guidance and additional resources, as well as the recording of this webinar can be found on the [SBTi FLAG webpage](#).
- Should you have any questions, contact us at dedy.mahardika@cdp.net and flag@sciencebasedtargets.org.

THANK YOU!

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