



SCIENCE
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DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

EXPERT WORKING GROUP FOR THE SBTi TIMBER AND WOOD FIBER PATHWAY REVISION TERMS OF REFERENCE

Version 1.0

March 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).

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“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.

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INTRODUCTION

1. This document outlines the terms of reference for the expert working group (EWG) for the SBTi timber and wood fiber pathway revision process.
2. The aim of this revision is to revise and release an updated timber and wood fiber near- and long-term pathway under which companies will be able to set science-based targets for their land-based emissions associated with timber and wood fiber, also known as FLAG targets.
3. The timber and wood fiber pathway revision [Terms of Reference](#) contains more information about the project, including the expected timeline.

ABOUT THE EXPERT WORKING GROUP

4. As part of the consultative process of the timber and wood fiber pathway revision, the SBTi is convening an EWG composed of subject-matter experts to provide technical and implementation input on key topics of the Technical Foundation.
5. Participation is limited to the duration of the timber and wood fiber pathway revision.
6. Members serve on the EWG in their individual capacity as technical experts. Therefore members shall not appoint delegates to carry out their functions as EWG members or share invitation links. In exceptional circumstances, for example due to illness, the SBTi may grant permission for a delegate to represent an EWG member. EWG members shall submit a written request to the SBTi in advance at flag@sciencebasedtargets.org.
7. The EWG play a consultative role in the development of the timber and wood fiber pathway and related technical resources but do not have a decision-making role in the timber and wood fiber pathway development.
8. Input provided by the EWG will be assessed and considered to refine the initial draft and any subsequent drafts, alongside input from other sources including, but not limited to, feedback collected from public consultation surveys and pilot testing.
9. Where necessary, additional external experts may be invited to meetings by the SBTi to contribute to the discussion and their attendance will be publicly recorded. These external experts are guests and shall not participate in formulating recommendations to the SBTi.
10. The SBTi may convene additional EWGs if expert input is deemed required on additional topics.

COMPOSITION

11. The following criteria, as self-identified by applicants, will be applied when determining the composition of the EWG:
 - a. Gender diversity, using the 40:40:20 rule (40% female, 40% male and 20% flexible to any gender, including other gender identities).
 - b. Organizational diversity, including representatives from corporates, financial institutions, academia, research, non-profit, civil society, impacted communities and multilateral organizations, with:
 - A maximum of 50% representation from corporates and financial institutions (including business networks, business membership organizations and consultancies).
 - A minimum of 30% representation from civil society organizations.
 - c. Striving for a minimum of 40% representation from low, lower-middle, or upper-middle-income countries for diversity and balance.¹
12. Only one representative per organization is eligible to serve as a member of a given EWG at any given time. The SBTi may allow multiple representatives within an EWG from the same organization if they come from distinct divisions with wholly independent governance structures or represent separate bodies within these structures.
13. Individuals who, or whose organizations are, providing or have provided paid or pro bono support to the SBTi (including when it existed as an initiative under management of partner organizations) shall declare this involvement at the time of application and demonstrate that appropriate measures are in place to mitigate any potential conflicts of interest. This will be assessed by the SBTi in line with the [SBTi's conflict of interest policies](#).
14. EWG members are experts in one or more of the following areas:
 - a. Climate mitigation in the forestry sector and forest products value chains.
 - b. LULUCF carbon fluxes.
 - c. Regional variation in forestry activities, forested lands and associated climate outcomes.
 - d. Corporate and financial institution climate accounting, in particular, land-based emissions and removal accounting.
 - e. Setting, implementing and/or analyzing targets and strategies to reduce greenhouse gas emissions in line with science.
 - f. Sustainability impacts associated with forestry activities.
 - g. Climate accountability from a civil society perspective: representatives from NGOs and advocacy groups focused on transparency, equity, and accountability in forestry-related climate action.
 - h. Climate/environmental justice in land use and management.

¹ The World Bank classifies economies into four income groups: low, lower-middle, upper-middle and high income. See: <https://datatopics.worldbank.org/world-development-indicators/the-world-by-income-and-region.html>

- i. Designing, implementing and/or analyzing climate policy in forestry and land use.
 - j. Developing climate-related or other voluntary standards and/or certification or verification schemes.
 - k. Measurement, reporting, auditing and/or verification and/or accreditation related to environmental, social and governance standards in forestry and land use.
 - l. Technology and innovation in forestry practices.
 - m. Lifecycle impacts of timber and wood fiber products, including emissions, removals, and end-of-life considerations.
 - n. Communities affected and impacted by climate breakdown.
15. The EWG will comprise up to 20 members. The SBTi may supplement the EWG with additional members if an imbalance in the membership occurs due to member unavailability, or a specific expertise gap is identified during the revision process.
16. Individuals generally serve on only one EWG. However, in special circumstances—such as when specific expertise is needed or to maintain group balance—they may participate in multiple EWGs, provided they can commit the necessary time and the group's diversity is preserved.

APPOINTMENT

17. The SBTi will hold an open call for applications for the EWG. This will be published on the SBTi website and other web platforms, and any individual that meets the stated requirements is eligible to apply. Candidates may also be directly invited to apply for membership in an EWG.
18. The SBTi will inform members of current SBTi Advisory Groups about the formation of the EWG and members of these groups may apply to participate. Technical Council members are not permitted to serve as members of the EWG in order to maintain impartiality in the review and approval process of the Technical Foundation.
19. In addition to meeting the desired composition (see clause 11) and competency requirements (see clause 14), the criteria below will be used to evaluate applications:
- a. **Communication skills:** The working group language will be English. Non-English speakers, or individuals who have other communications needs are encouraged to apply and the SBTi will work with the member(s) to make adaptations to facilitate their involvement. Communication skills also include the ability to listen to and consider the views of others with an open mind and without prejudice or discrimination.
 - b. **Awareness of the climate action landscape:** Members should understand the climate action landscape in which the SBTi operates. This should include awareness of sustainability, climate mitigation, business and financial reporting issues relevant to the mission of the SBTi.

- c. **Awareness or experience in standard setting and/or certification or verification schemes:** Members should have a basic understanding or awareness of how formal voluntary standard setting or validation occurs through third-party providers or be open to learning from those who do.
- d. **Ability to work in a collegial and collaborative atmosphere:** Members should be able to show respect, tact and consideration for one another's views and those of third parties.
- e. **Integrity, objectivity and discipline:** Members' credibility should be demonstrated through their integrity and objectivity. This includes intellectual integrity as well as integrity in dealing with fellow members of the EWG and other SBTi stakeholders.
- f. **Pass a due diligence screening:** Members should not have or be subject to potential conflicts of interest, litigation or reputational issues, especially related to climate action for themselves or the organization where they are currently affiliated. If unsure, applicants are invited to reach out to the SBTi in advance.
- g. **Commitment to the SBTi's mission and serving the public interest:** Members should be committed to achieving the SBTi's mission to drive science-based climate action in the corporate sector consistent with limiting warming to 1.5°C.
- h. **Compliance to all relevant and applicable regulations and SBTi Policies** including Conflict of Interest, Safeguarding, Data Protection, Data Privacy, Data Confidentiality, IT Acceptable Use Policy, Social Media and the Code of Conduct.

20. Members shall consent to be acknowledged by name and organizational affiliation on the SBTi website in relation to the EWG in which they participated, but not for any additional purpose.

LEAVING AN EWG

21. Members can voluntarily resign at any point by informing the SBTi in writing with 30 days' notice period.

22. The SBTi retains the right to terminate membership of any EWG member (e.g. due to breaching of the EWG [Code of Conduct](#), applicable regulations and/or SBTi Policies, or any term in this document, project termination, etc.) with immediate effect.

- a. The SBTi will communicate the reason for termination to the member.
- b. If the member is dissatisfied with the reason for termination, they have a right to raise a complaint to standardscomplaints@sciencebasedtargets.org.

23. Members shall notify the SBTi if their employment or organizational association changes. Since membership is granted to individuals, such changes are generally not expected to pose a concern. However, the SBTi reserves the right to terminate membership if a new role or association creates a potential issue—such as a conflict of interest or an imbalance in the group.

24. Members that resign or are terminated will be removed from SBTi communications and should be replaced by a new expert. Members that resign may nominate a replacement; however, accepting the new member is at the discretion of the SBTi.
25. If, during their membership, an EWG member begins to provide formal support to the SBTi through a paid or pro-bono consultancy agreement, they shall declare this involvement and demonstrate that appropriate measures are in place to mitigate potential conflicts of interest. This will then be assessed and a decision made by the SBTi.
26. The SBTi will inform the EWG about the finalization of the timber and wood fiber pathway revision, and will notify the members of the conclusion of their appointment and the dissolution of the EWG.

COMMITMENTS

27. Members are expected to:
 - a. Adhere to the EWG [Code of Conduct](#), and other relevant SBTi Policies (see “Expectations”).
 - b. Actively participate and share expertise during meetings.
 - c. Participate in all meetings to ensure continuity and progress on the project.
 - d. Dedicate the necessary time outside of EWG meetings to review and contribute to drafts and outputs presented by the SBTi, which may include but is not limited to:
 - i. Concept notes.
 - ii. Draft synthesis report and pathway technical foundation paper.
 - iii. Draft target-setting tool.
 - e. Provide inputs in a constructive spirit, particularly to improve clarity and scientific or technical accuracy of the Technical Foundation.
 - f. Optionally participate in virtual and in-person events (e.g. workshops or launch events).
28. The time commitment for EWG activities will vary based on the group's needs. However, an estimate of the expected requirements and activities throughout the project is outlined below:
 - a. 5 to 8 virtual meetings (60–120 minutes each), plus additional time for preparation. These meetings will be most frequent during the first six months after the group convenes. The SBTi may also convene optional subgroup meetings or additional discussions as required.

Meetings

29. The SBTi will provide periodic updates of the revision to the EWG and define the topics to be covered in each meeting in advance.

30. A preliminary schedule of meetings shall be provided by the SBTi for the EWG once the group is convened, based on the proposed work program, and updated on a quarterly basis.
31. To enhance collaboration and ensure effective progress, the SBTi may host in-person workshops. Attendance is optional, and a virtual participation option will be provided upon request, subject to feasibility.
32. The SBTi will endeavor to arrange meetings with sufficient notice and at times that mean as many members are able to attend as possible. If EWG members are based in a wide range of time zones, the SBTi may repeat EWG meetings.
33. Members unable to attend EWG meetings should inform the SBTi in advance. Members that miss three EWG meetings without informing the SBTi may have their membership terminated.
34. The SBTi will aim to provide preparatory materials at least five working days in advance of meetings. Members should review the materials in preparation for the discussions.
35. The SBTi will take notes during calls, and promptly create and distribute meeting minutes for review.
36. The SBTi may record meetings for minute-taking purposes or to share with other members of the EWG.
 - a. Members of the EWG may request access to recordings in the case of missed meetings, subject to the SBTi's discretion.
 - b. Members of the EWG shall not record calls and/or distribute minutes.
37. Meeting minutes and any relevant materials will be made publicly available on the SBTi website.
38. Members are expected to contribute to follow-up actions as agreed in meetings or specified in the meeting minutes.
39. Between meetings, urgent matters may be addressed via email.
40. Technical Council members may attend EWG meetings as observers in order to give feedback to the wider Technical Council and thus inform their approval processes.
41. At the SBTi's approval, observers may attend meetings to provide additional insights.
42. Members shall not engage in any discussion, activity or conduct that may infringe on any local or international antitrust or competition laws.
43. Members agree to treat as confidential or internal any information provided to them by the SBTi while participating in an EWG unless otherwise stated. Members shall

not distribute materials to any person in advance of publication by the SBTi without explicit written permission from the SBTi.

44. Members shall strive to meet the highest standards of ethics and integrity in all aspects of their provision of services, including in conducting matters of an EWG individually and collectively. Members shall not engage in any activities that involve negligence, intentional misrepresentation, competition or willful wrongdoing that could harm the SBTi's interests, reputation or objectives.

EXPECTATIONS

45. EWG members must comply with all applicable laws and adhere to all relevant SBTi policies and guidelines, including the following:

- [SBTi Conflict of Interest Statement](#).
- [SBTi EWG Communications Guidelines](#).
- [SBTi EWG Code of Conduct](#).

46. Should there be a breach of SBTi applicable policies or codes of conduct, the SBTi reserves the right to involve compliance and legal staff to assess and respond to them while respecting all rights of confidentiality and data privacy.

47. Funding or services (e.g. consultancy) provided to the SBTi by EWG members' affiliated organizations does not confer any special status in the EWG or project governance, nor does it oblige the funding organization to participate in the EWG.

48. Remuneration:

- a. Being a member of an EWG is voluntary and EWG members do not receive any financial remuneration.
- b. Members attending in-person workshops are generally responsible for covering their own travel expenses. However, the SBTi may offer reimbursement for reasonable, documented expenses to a subset of members, such as those affiliated with non-profit organizations, based on demonstrated financial need.

ANNEX I: SBTi EWG COMMUNICATIONS GUIDELINES

Introduction

The following guidelines outline the expectations and requirements for communication by members of the Science Based Targets initiative (SBTi) expert working groups (EWGs).

These guidelines ensure that all external communication accurately reflects the EWG's role, maintains the integrity of the SBTi and upholds transparency, professionalism and consistency. EWG members play a critical role in providing expert insights and guidance, and these guidelines are designed to safeguard the credibility and effectiveness of the SBTi's work while respecting the independence of its advisors.

Messaging

1. EWG members shall use the following wording when communicating their role:
"Member of the Science Based Targets initiative (SBTi) expert working group for the timber and wood fiber pathway revision from March 2025 - April 2026."
2. In circumstances in which a full description of the EWG is required, EWG members shall use the following wording: *"Member of the Science Based Targets initiative (SBTi) expert working group (EWG) for the drafting of the timber and wood fiber pathway revision from March 2025 - April 2026. The EWG is a voluntary group made up of experts with in-depth knowledge of the forestry sector and value chains that provides expert advice to the SBTi over the duration of the project to revise the Technical Foundation. The EWG has an advisory role only, and is not part of the governance structure of the SBTi and is not responsible for any decision-making."*
3. Membership of the EWG does not constitute being an SBTi employee or an SBTi consultant. Members must not describe themselves as such or use terms which could be interpreted as implying that they are an SBTi employee or represent the SBTi.

Media

4. EWG members must not speak to the media on behalf of the SBTi or comment on any matters relating to the SBTi or their membership of an EWG. Any media enquiries to EWG members about the work of the group or the SBTi should be immediately forwarded to and managed via the SBTi Communications Department (communications@sciencebasedtargets.org).
5. EWG members are selected for their expertise and independence of thought. It is therefore recognized that they may undertake media or public speaking appearances or comment publicly about broader topics which are not directly related to the work of

the SBTi. Members should not speak on behalf of the SBTi in the media, on social media, at events or through any other communication channel.

Social media

6. EWG members should not post or comment about the work of the EWG on social media, including closed channels.
7. EWG members should not imply that they are speaking on behalf of the SBTi or employed by the SBTi when using social media.
8. Any posts about the SBTi should clearly state that opinions expressed are personal and do not reflect the views of the SBTi.

Confidentiality

9. EWG members must not disclose confidential information about SBTi projects or discussions. This includes but is not limited to draft methodologies, unpublished findings or internal decisions.

Branding

10. The SBTi logo and branding materials must not be used by EWG members without prior written approval from the SBTi Director of Communications. Members should ensure their external communications do not create the impression of an official partnership or representation of the SBTi.

General

11. EWG members must cease referring to themselves as being a member of an SBTi EWG immediately upon the completion or termination of their term and must update any public profiles or materials accordingly.

ANNEX II: EWG CODE OF CONDUCT

Introduction

This Code of Conduct applies to members of EWGs. It outlines the principles to which members are expected to adhere in order to foster integrity, impartiality and credibility in their advisory role to the SBTi. The principles set forth in this Code of Conduct align with the overarching values and mission of the SBTi.

For terminology used, please refer to the [SBTi Glossary](#).

Principles of the Code of Conduct

As members of the EWG, you commit to adhering to the following principles in your conduct:

1. Honesty and integrity
2. Objectivity and impartiality
3. Confidentiality and privacy
4. Inclusivity and respect
5. Leadership and accountability

These principles are defined as follows and guide the conduct of EWG members.

1. Honesty and Integrity

- a. *Compliance with all relevant and applicable laws and policies:* Members will adhere to applicable laws, regulations and SBTi Policies and conduct their advisory duties truthfully.
- b. *Prudent guidance:* Members commit to offering advice prudently and in good faith, including exercising care, skill and judgment, placing the interests of the SBTi above personal interests.
- c. *Avoiding influence:* Members will not allow themselves to be unduly influenced by external parties, ensuring independence and impartiality in their advisory capacity.
- d. *Personal gain:* Members shall refrain from using their advisory position for personal or professional gain. They shall disclose and resolve any actual or potential conflicts of interest. Examples include using privileged SBTi information for financial investments or professional advancement outside the advisory role.
- e. *Promoting integrity:* Members will enable environments that are respectful of human dignity by promoting the physical and ethical integrity of other members.

2. Objectivity and Impartiality

- a. *Fair input:* Members will offer fair and impartial input, avoiding discrimination or bias in their recommendations. Bias includes any preconceived notions or

preferences that could unfairly influence advice, whether explicit or unconscious.

- b. *Transparency*: Members will transparently communicate the rationale and evidence behind their advice.

3. Confidentiality and Privacy

- a. *Ownership and protection*: All SBTi information and materials shared within the EWG remain confidential and are owned by the SBTi. It shall not be disclosed without prior and explicit written authorization being granted by the SBTi. If there is a need to circulate such materials, then written agreement from the SBTi is required prior to circulation. Data Protection and Right to Privacy regulations, including the applicable and relevant policies of the SBTi, must be followed at all times.
- b. *Respecting rules*: Members will respect and adhere to the rules on confidentiality as stipulated by the SBTi, refraining from unauthorized disclosure of advisory discussions.
- c. *Safeguarding information*: Members commit to safeguarding the private and confidential nature of information acquired during their advisory duties.

4. Inclusivity and Respect

- a. *Creating inclusive environments*: Members will dedicate themselves to creating an inclusive work environment for everyone, treating others with dignity and respect. Everyone should enjoy the right to be heard and as such, no single or group of members should predominate such that other members' views are not heard.
- b. *Embracing diversity*: Members will value and embrace the experiences, perspectives and backgrounds that each member brings. They will strive to foster an environment of learning and engagement in which everyone feels respected and heard.
- c. *Cultural inclusion*: Members will demonstrate cultural awareness and inclusion in all interactions, recognizing and respecting the diverse cultural backgrounds, practices and perspectives of fellow members. Members are encouraged to approach differences with openness and humility to foster an environment of mutual understanding and collaboration.
- d. *Collaboration*: Members will ensure their actions foster teamwork and participation at all times, encouraging inclusivity and recognizing the value of different expert perspectives.
- e. *Addressing biases*: Members will respectfully address the decisions or conduct of others that are or appear to be based on conscious or unconscious biases.

5. Leadership and Accountability

- a. *High ethical standards*: Members aspire to meet the highest standards of ethics and integrity in all aspects of their role.

- b. *Communications*: Members must act in accordance with the [Communication Guidelines](#) as detailed in the EWG Terms of Reference documents and the SBTi Social Media Policy.
- c. *Meeting attendance*: Members are expected to attend meetings as required and exercise their duties in reviewing all information provided in advance by the SBTi as detailed in the EWG Terms of Reference documents. Membership to this group implies that persons have accounted for the time needed to diligently and actively participate in meetings.

Compliance

6. Legal and Regulatory Alignment

- a. Members are expected to familiarize themselves with relevant industry standards and regulations that pertain to their advisory role.
- b. Any conflicts between industry standards and the Code of Conduct should be brought to the attention of the SBTi by emailing compliance@sciencebasedtargets.org.

7. Regulatory Compliance

- a. Members are expected to familiarize themselves with relevant industry standards and regulations that pertain to their advisory role.
- b. Any conflicts between industry standards and the Code of Conduct should be brought to the attention of the SBTi by emailing compliance@sciencebasedtargets.org.

Procedures

8. Reporting

- a. Reporting mechanism:
 - i. Members will report any actual or suspected breaches to this Code of Conduct—including inappropriate conduct and comments that are discriminatory, harassing, abusive, offensive or unwelcome—to the confidential reporting email address compliance@sciencebasedtargets.org.
 - ii. It is understood that both the provider(s) and receiver(s) of such information have a duty of care to ensure the right to privacy of involved subjects and confidentiality of information is adhered to.
 - iii. If there is any doubt as to whether the terms of this Code of Conduct have been breached, or conduct has taken place that is not in accordance with the expectations of this group, the SBTi encourages affected members to report the issue for investigation.

- b. Timely reporting:
 - i. Members are encouraged to safely report violations promptly to prevent any adverse impacts.
 - ii. Depending on the severity of the breach, a time bound response and assessment process will be initiated upon receiving a report.

9. Consequences for Breaches

- a. Process:
 - i. Reports of breaches will be reviewed by the SBTi's Compliance Department, with severe cases referred to an independent panel for final decision-making.
- b. Disciplinary measures:
 - i. The SBTi reserves the right to take appropriate disciplinary actions against members found to be in breach of this Code of Conduct.
 - ii. Disciplinary measures may include reprimand, suspension or, in severe cases, termination of membership.
- c. Appeal process:
 - i. Members facing disciplinary actions have the right to appeal the decision through a fair appeal process.
 - ii. An Appeals Committee, distinct from those involved in the initial investigation, will be established to review appeals.

Review and Amendments

10. Periodic review

- a. The Code of Conduct will be subject to review every three years. If there is a need to review this Code of Conduct before this period, the SBTi reserves its right to inform members and to engage in a review process
- b. Member input may be sought during the review process.

11. Amendment process

- a. Members will be informed of any updates or amendments and provided with an opportunity to express their views.

Declaration and Acknowledgment

12. Members' declaration of commitment

- a. Members are required to formally declare their commitment to abide by the Code of Conduct upon joining the EWG or upon receipt of this Code of Conduct.
- b. This declaration signifies their understanding and acceptance of the expectations set forth.

13. Acknowledgment of Code of Conduct

- a. Members will be provided with a copy of the Code of Conduct and required to formally acknowledge receipt and understanding.
- b. Failure to acknowledge the Code of Conduct may result in a suspension of advisory duties until acknowledgment is received.

Conclusion

14. Reinforcement of commitment to principles

- a. Members are expected to adhere to the principles outlined in the Code of Conduct.
- b. Regular communication and training sessions may be organized if required to ensure a shared understanding and commitment to ethical standards.

15. Encouragement of continuous improvement

- a. Members are encouraged to provide feedback on the Code of Conduct to enhance its clarity and effectiveness.

Suggestions for improvements will be considered during periodic reviews to ensure the Code remains a living and evolving document.



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