

Annex I

Forest, Land and Agriculture (FLAG) additional information

Version 1.0

March 2023

PLEASE PROVIDE FOREST, LAND, AND AGRICULTURE (FLAG) ADDITIONAL INFORMATION IN THIS FORM IF YOUR VALIDATION REQUEST APPLIES TO A FLAG TARGET: If you marked "Yes” in questions 2.1.8 and/or 2.1.9 of the target submission form (FLAG target required), OR if your company is voluntarily proceeding with FLAG target setting.

Annex I

Version 1.0 | March 2023

CONTENTS PAGE

1. Additional questions on Forest, Land and Agriculture (FLAG)

[1.1.](#_heading=h.1fob9te) Forest, Land, and Agriculture (FLAG) – general information 1

[1.2.](#_heading=h.1fob9te) Forest, Land, and Agriculture (FLAG) – target coverage

[1.3.](#_heading=h.1fob9te) Forest, Land, and Agriculture (FLAG) – pathways and tools

[1.4.](#_heading=h.1fob9te) No deforestation commitments 1

1. Additional GHG FLAG Inventory Information

[2.1.](#_heading=h.2s8eyo1) Exclusions 6

[2.2.](#_heading=h.26in1rg) GHG inventory – Land management (non-LUC) emissions 7

[2.3.](#_heading=h.2jxsxqh) GHG inventory – Removals 8

[2.4.](#_heading=h.1ci93xb) FLAG GHG additional Inventory data 10

1. Additional questions on Forest, Land, and Agriculture (FLAG)
	1. Forest, Land, and Agriculture (FLAG) – general information

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| **1.1 VALIDATION REQUESTED** | **SUBMISSION FORM GUIDANCE** |
| * + 1. **FLAG Scope 1: describe the primary operations and activities that account for FLAG emissions in scope 1.**
 | Scope 1 FLAG:                                             | *For scope, please describe the primary activities of your company that are included in the inventory. For more information on emissions scopes, refer to Chapter 4 “Setting Operational Boundaries” of* [*the GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)*.* |
| * + 1. **FLAG Scope 3: describe the company’s operations and activities that account for FLAG emissions in scope 3 and indicate all categories that include FLAG related emissions.**
 | Scope 3 FLAG:* For which scope 3 categories did you perform a FLAG inventory?

Category(ies) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* | *The GHG Protocol, in collaboration with Quantis, have released a free scope 3 screening tool, The Scope 3* [*Evaluator*](https://quantis-suite.com/Scope-3-Evaluator/)*. This tool asks a number of relatively simple questions and can be used by companies of all sizes and all sectors. For more information on scope 3 emissions inventory and screening, refer to the* [*Corporate Value Chain (Scope 3) Accounting and Reporting Standard*](http://www.ghgprotocol.org/standards/scope-3-standard)*.* |
| * + 1. **Does your inventory of FLAG-related emissions follow the GHG Protocol Land Sector and Removals Guidance? If not, list and explain any deviations from its requirements.**
 | ☐ Yes ☐ No If not, explain deviations: \_\_\_\_\_\_\_\_\_\_\_\_\_  | *Indicate if your inventory is in accordance with the* [*GHG Protocol Land Sector and Removals Guidance*](http://www.ghgprotocol.org/standards/corporate-standard)*. Please indicate any deviation from the standard with reference to the chapter and page in question, as well as the justification for why the standard was not followed.* |

1.2. Forest, Land, and Agriculture (FLAG) – target coverage and target language

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| **1.2 TARGET COVERAGE QUESTIONS** | **SUBMISSION FORM GUIDANCE** |
| **1.2.1. Does your company FLAG target cover at least 95% of FLAG-related scope 1 emissions?** | ☐ Yes. The FLAG-related scope 1 emissions covered by the proposed FLAG target(s) correspond to \_\_\_\_\_\_\_\_\_ tCO2e Net Land Emissions, equivalent to \_\_\_\_\_\_\_\_\_% of FLAG-related scope 1 emissions (i.e. value equal to or greater than 95% of the company’s total FLAG related emissions in scope 1). ☐ N.A. Please explain \_\_\_\_\_\_\_\_\_\_\_\_\_  | *The FLAG target must cover at least 95% of FLAG-related scope 1 emissions.* *When included in the FLAG target, FLAG-related scope 1 emissions are separate from a company’s energy/industry (non-FLAG) 95% scope 1 target coverage. Each 95% threshold should be met independently.*  |
| **1.2.2. Does your company FLAG target cover at least 67% of FLAG-related scope 3 emissions?** | ☐ Yes. The FLAG-related scope 3 emissions covered by the proposed FLAG target(s) correspond to \_\_\_\_\_\_\_\_\_ tCO2e Net Land Emissions, equivalent to \_\_\_\_\_\_\_\_\_% of FLAG-related scope 3 emissions (i.e. value equal to or greater than 67% of the company’s total FLAG related emissions in scope 3). ☐ N.A. Please explain \_\_\_\_\_\_\_\_\_\_\_\_\_  | *The FLAG target must cover at least 67% of FLAG-related scope 1 emissions.* *When included in the FLAG target, FLAG-related scope 3 emissions are separate from a company’s energy/industry (non-FLAG) 67% scope 3 target coverage. Each 67% threshold should be met independently.*  |
| **1.2.3. The SBTi will only approve targets that comply with the language templates and guidance. Does your company agree with the following target language?**  | ☐ Yes ☐ No  **Proposed target(s) wording**Please use the templates provided for absolute, intensity, renewable electricity and/or supplier engagement targets as applicable. Absolute target (FLAG sector approach):*“[Company name]* commits to reduce absolute *[enter scopes]* FLAG GHG emissions *[percent reduction]%* by *[target year]* from a *[base year]* base year”. *\*Target includes FLAG emissions and removals.*Intensity target (FLAG commodity approach):*“[Company name]* commits to reduce *[enter scopes]* FLAG GHG emissions *[percent reduction] %* per *[unit]* by *[target year]* from a *[base year]* base year. Target includes FLAG emissions and removals. [This may include multiple % targets per commodity, but cannot be averaged across commodities, as the products are different.]” | ***General guidelines:**** *The wording must be as concise and clear as possible.*
* *The SBTi recommends that companies publish targets with percentage emissions reductions expressed up to two decimal points*
* *Only targets that have been assessed and approved by the SBTi can be included in the target wording.  Target wordings shall not include, for example, measures the company will implement to achieve the percent reduction or strategies to implement a supplier engagement target.*
* *All target wordings must reference the base and target years in the following way:  "by [target year] from a [base year] base year."*
* *The targets may be preceded by a brief description of the company’s sector. For example, “Multinational [country name] [sector] company [company name] commits to….”*
* *The wording shall not specify regional, or country specifications related to the boundary coverage. For example, “covering only US operations”.*
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1.3. Forest, Land, and Agriculture (FLAG) – FLAG pathways and tools

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| **1.2 FLAG PATHWAYS AND TOOLS QUESTIONS** | **SUBMISSION FORM GUIDANCE** |
| **1.3.1. Which FLAG pathways and related tool(s) is your company using to set FLAG targets?**  | ☐ FLAG *Sector* pathway☐ FLAG Commodity pathway(s)\_\_\_\_\_\_\_\_\_\_\_\_\_ Please also provide details on the reasons why this/these pathway(s) is/are appropriate to your company’s FLAG target setting:  | *FLAG Sector Pathway:* *The FLAG Sector tool is the default target setting tool. Companies in the demand-side are strongly recommended to use the Sector Pathway.* *FLAG Commodity Pathway(s):* *Supply side companies with emissions associated with one of the ten available agricultural commodity pathways that account for 10% or more of a company’s total (gross, excluding removals) FLAG emission (across all scopes) may use the commodity pathway for that commodity.* *Companies in the forest and paper products sector or with emissions related to timber & wood fiber accounting for 10% or more of their FLAG emissions (gross, excluding removals) are required to use the commodity pathway for timber & wood fiber available in the commodity pathways.**Companies in demand-side sectors choosing to use commodity intensity pathways to calculate FLAG targets prior to the release of FLAG version 2.0 will need to proceed with target recalculation within 12 months of the next version’s release.**Please see section 3.3.1 in the* [*FLAG Guidance*](https://sciencebasedtargets.org/resources/files/SBTiFLAGGuidance.pdf) *for more details on appropriate FLAG pathways for FLAG target setting.*  |
| **1.3.2. If you marked FLAG *Commodity* pathway(s) in 1.3.1, please specify for which commodity pathway(s).**  | ☐ Beef ☐ Chicken ☐ Dairy ☐ Leather ☐ Maize ☐ Palm oil ☐ Pork ☐ Rice ☐ Soy ☐ Wheat☐ Timber & wood fiber\_\_\_\_\_\_\_\_\_\_\_\_\_ For each marked commodity, please also indicate its % of the *company’s total (gross) FLAG emissions (excluding removals) across all scopes.*   |

1.4. No deforestation commitment

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| **1.4. NO DEFORESTATION COMMITMENT QUESTIONS** | **SUBMISSION FORM GUIDANCE** |
| **1.4.1. Does your company have primary deforestation-linked commodities in its operations and/or supply chain?** | ☐ Yes. If yes, please specify☐ No. If no, please explain | *The most critical deforestation-linked commodities are cattle products, palm oil, soy, cocoa, and timber & wood fiber (Curtis et al., 2018), among others, not every commodity is relevant to every company. Each company should consider the most relevant deforestation-linked commodities within their operations and supply chains.* |
| **1.4.2. If you marked “Yes” in 1.4.1:****Does your company agree to set a commitment to no deforestation in its production or sourcing of primary deforestation-linked commodities with a target date no later than 2025, covering all scopes?***If your company already has a no deforestation commitment, please update the target language accordingly when communicating FLAG SBTs.* | ☐ Yes. Please specify (option 1 or 2)☐ No. If no, please explain | *The SBTi requires no deforestation commitment(s) from companies setting FLAG targets. Deforestation commitment(s) must cover all volumes of primary deforestation-linked commodities with a target date for fulfilling the commitment no later than 2025.**Companies must include information about their no-deforestation commitment when communicating FLAG SBTs, using the following language:**“[Company X] commits to no deforestation across its primary deforestation-linked commodities, with a target date of [no later than December 31, 2025].”​**The SBTi highly recommends that companies align 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.* |
| **1.4.3. If you marked “No” in 1.4.1, does your company agree to set a commitment to maintain no deforestation across the company’s operations and supply chain?** | ☐ Yes.☐ No. If no, please explain | *Companies that do not have deforestation-linked commodities in their value chain when submitting this form, must include the following statement when communicating FLAG SBTs:**“[Company X] commits to maintaining no deforestation across its primary deforestation-linked commodities.”​* |
| **1.4.4. Do you confirm that your company will publicly report progress against published no-deforestation commitments on an annual basis?***If your company does not have deforestation linked-commodities - and commits to maintaining no deforestation across its primary deforestation linked commodities, public reporting associated with maintenance of no deforestation is still required.*  | ☐ Yes ☐ No. If no, please explain     | *For the sake of transparency, companies are required to publicly report information against published no-deforestation commitments on an annual basis.*  *A summary of actions undertaken by the company describing achievement of no-deforestation must be made publicly available no later than 6 months from the target date (e.g. December 31 2025).* *In addition, when revalidating your FLAG targets, companies must report the summary of actions to the SBTi accompanied by relevant supporting documentation, demonstrating achievement of no-deforestation commitments, should be provided* *.**Relevant documentation may include: CDP Forests questionnaire responses, copies of certifications, copies and/or description of tools, market mechanisms and measures (e.g. public policies, monitoring systems and supply chain interventions) supporting your target achievement.*  |

2. Additional GHG FLAG Inventory information

2.1. Exclusions

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| **2.1 GHG INVENTORY FLAG ADDITIONAL QUESTIONS ON EXCLUSIONS**  | **SUBMISSION FORM GUIDANCE** |
| **2.1.1. Describe and justify any exclusions from FLAG GHG inventory.**  | Greenhouse gases excluded:☐ CO2    ☐ CH4     ☐ N2O    Facilities excluded: Activities excluded: Geographies excluded: Operations excludedOther exclusions:   | *Please list any exclusions made from the inventory that should be within the consolidation boundary you used per the GHG Protocol (SBTi Submission Form Question 2.1.2). For each type of exclusion listed (greenhouse gases, facilities, activities, geographies, operations, and/or others), describe the exclusion(s), if any, and provide a justification (e.g., emissions from this gas are below the de minimis threshold). Note that not being able to measure a gas that is significant is not a valid justification.**For greenhouse gases: select the ones that were excluded**from the inventory and provide an explanation. The* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard) *requires seven gases to be included in inventories: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF6) and nitrogen trifluoride (NF3). Additional information on the accounting amendment that requires NF3 to be included in GHG inventories can be found* [*here.*](http://www.ghgprotocol.org/blog/accounting-amendment-nf3-now-required-ghg-inventories) |
| **2.1.2. What percentage of scope 1 emissions do the exclusions mentioned in question 2.4.1 represent? Estimate the percentage for each scope.** **What percentage of scope 3 emissions do exclusions mentioned in question 2.4.1 represent? Estimate the percentage for each category.** | The following fields must be filled in if you indicated any exclusion in 2.5.1. Please enter zero if there is no exclusion. \_\_\_\_% excluded from scope 1\_\_\_\_% excluded from scopes 1 and 2 combined\_\_\_\_% excluded from scope 3 totalList % excluded from each scope 3 category:       | *For scope 1 and 2, estimate the % of emissions excluded considering the sum of exclusions stated in question 2.5.1. Note that according to SBTi criteria, companies may exclude up to 5% of scope 1 and scope 2 emissions combined in their inventory* ***and*** *target.**For scope 3, estimate the % of emissions excluded considering the sum of exclusions stated in question 2.5.1. Note that not being able to measure a scope 3 category is not a valid justification.*  |

2.2. GHG inventory – Land Management

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| **2.2 GHG INVENTORY ADDITIONAL QUESTIONS ON LAND MANAGEMENT**  | **SUBMISSION FORM GUIDANCE** |
| **2.214. Does your FLAG inventory include fossil-based emissions from agriculture such as in-field tractor use?** *Companies should ensure that fossil-based emissions related to agricultural activities are accounted for but not double counted across FLAG and energy/industry (non-FLAG) targets.* | ☐ Yes     ☐ No     Please explain \_\_\_\_\_\_\_\_\_\_\_\_\_ | *Fossil-based emissions such as CO2 emissions from machinery from tractors, irrigation pumps and energy emissions embedded in fertilizer inputs, – are not technically ‘land-based emissions’ but may be integrated in companies’ FLAG emissions accounting and target boundary, following common practice in land emissions accounting. They may alternatively be included in a non-FLAG target.* |

2.3. GHG inventory – Removals (Applicable if you responded “yes” to question 2.5.5 of the target submission form)

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| **2.3 GHG INVENTORY ADDITIONAL QUESTIONS ON REMOVALS** | **SUBMISSION FORM GUIDANCE** |
| **2.3.1. Does your inventory include biogenic *removals*?** *See Table 5 of the FLAG Guidance on GHG emissions & removals covered in the FLAG Pathways.*  | ☐ Yes ☐ No Please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_  | *SBTi FLAG addresses removals in coordination with the GHG Protocol Land Sector and Removals Guidance with particular attention to in-scope removals for land intensive sectors, and does not include removals that are not part of a FLAG target or that are outside the FLAG sector (e.g., direct air capture or other technological removals).**No FLAG biogenic removals can be included in energy/industry (non-FLAG) targets. Note that bioenergy is out of scope of the FLAG guidance, and in certain cases removals associated with bioenergy may be included in energy/industry (non-FLAG) targets.* |
| **2.3.2. Please describe the types and sources of data used to calculate removals (across scopes).**  | (Applicable If you responded “yes” in 2.3.1) | *Removals require use of higher quality data and methods.* *Methods and data selection depends on a company’s location within the value chain. For owned or controlled sources and sinks accounted for in scope 1, producers may have the infrastructure to quantify GHG emissions, removals or carbon stock changes using direct measurement. However, calculations using activity data and emission factors are also common. For companies calculating scope 3 emissions or removals, calculation-based approaches are more common, though companies should use the most accurate methods available for activities that are most significant and relevant. Please see additional guidance in the GHG Protocol Land Sector Guidance.*  |
| **2.3.3. Please provide information on traceability systems in place associated with reported removals data.** Companies may use third party assurance providers or other programs to ensure traceability where they may not have direct access to all the relevant information (e.g., through third party certification programs). | (Applicable If you responded “yes” in 2.3.1) | *Traceability refers to the ability of a company to identify and track activities, and information about those activities, in the value chain of the company, for processes and products both upstream and downstream of their own operations.**Companies accounting for and reporting CO2 removals need to identify the specific carbon pools relevant to their operations or value chain.**For scope 1 removals the reporting company shall have traceability to both the specific sink and pools where carbon is stored.* *For scope 3 removals, companies shall account for and report removals only if the reporting company has traceability throughout the full CO2 removals pathway, including to the sink (e.g., forest where trees are growing), to the carbon pools where carbon is stored (e.g., farms where increased soil carbon storage occurs), and to any intermediate processes, if relevant.* |
| **2.3.4. Carbon credits (if applicable): Does your company exclude from its inventory and target boundary removals that have been sold/transferred as offsets to a third party?**  | ☐ Yes ☐ No Please specify: \_\_\_\_\_\_\_\_\_\_\_\_\_  | *Carbon credits may be used between producers and buyers as evidence that a reduction or removal occurred in association with the production of a commodity – this applies for FLAG if such a reduction or removals is associated with on-farm/in-forest supply chain actions that sit within company value chains. Please note that this is not a requirement: neither emissions reductions nor carbon removals within the supply chain need to be verified as a carbon credit.**However, if those removals are reported in your inventory and included in the FLAG target setting, they cannot also be sold on the voluntary market.* |

* 1. FLAG GHG additional Inventory data. The following tables will be integrated in the FLAG tool. Companies must include this information directly in the FLAG tool as soon as the SBTi integrates it. If preferred, companies may [download the Excel format](https://sciencebasedtargets.org/resources/files/FLAG-GHG-additional-inventory-data.xlsx) of the below.

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| **2.4.1. Table 1: GHG emissions inventory table for the base year (per commodity and region)**

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| *This table is applicable independently of the FLAG pathway (Sector or Commodity/ies) used in the tool.**For companies reporting another inventory for a more recent year, please make a copy of this table and complete it, indicating what year it corresponds to. See SBTi Criteria and Recommendations (C14).* *Please add rows as needed to fulfil data about all FLAG commodities.*  |
| **Scope 1 FLAG emissions (per commodity)** |
| **A. FLAG Commodity *(+ whether sector or commodity tool is used)*** | **B. Produced in** ***(Region)***  | **C. Production  *(t fresh weight)*** | **D. Intensity *(tCO2e/t fresh weight)*** | **E. Net Land Emissions by Region (tCO2e)*****Including removals*** | **F. Data sources, methods and assumptions*****(if primary data is used, please share calculation details*)** | **G. Total** **Net Land Emissions (tCO2e)*****Including removals******Please provide disaggregated data on Total Net Emissions per commodity in table 2 (2.4.2)*** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *TOTAL (Total must correspond to target coverage informed in 1.2.1)* | *Example format:**99,730,572* |

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| **2.4.2. Table 2: GHG emissions inventory table for the base year (disaggregated data per commodity)**

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| *This table is applicable independently of the FLAG pathway (Sector or Commodity/ies) used in the tool.**For companies reporting another inventory for a more recent year, please make a copy of this table and complete it, indicating what year it corresponds to. See SBTi Criteria and Recommendations (C14).* *Please add rows as needed to fulfil data about all FLAG commodities.*  |
| **Scope 1 FLAG emissions (per commodity)** |
|  |  | **Net Land Emissions (tCO2e)** |  |
| **FLAG Commodity*****(Identical to column A (table 1, 2.4.1)***  | **Total** **Net Land Emissions (tCO2e)*****Including removals******Identical to column G (table 1, 2.4.1)***  | **1.Land Use Change**  | **2.Land Management - only CO2 emissions** | **3.Land Management - non-CO2 GHG emissions** | **4.Land Removals**  | **Data sources, methods and assumptions*****(additional information on land use change, land management and removals data* )** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *TOTAL* | *Example format:**99,730,572* |  |  |  |  |  |

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| **2.4.3. Table 3: GHG emissions inventory table for the base year (per commodity and region)**

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| *This table is applicable independently of the FLAG pathway (Sector or Commodity/ies) used in the tool.**For companies reporting another inventory for a more recent year, please make a copy of this table and complete it, indicating what year it corresponds to. See SBTi Criteria and Recommendations (C14).* *Please add rows as needed to fulfil data about all FLAG commodities.*  |
| **Scope 3 FLAG emissions (per commodity)***The scope 3 categories that are not likely to be relevant for Forest, Land and Agriculture (FLAG) related emissions have been excluded from this table. Categories excluded: 4. Upstream transportation & distribution; 5. Waste generated in operations; 6. Business travel; 7. Employee commuting; 8. Upstream leased assets; 9. Downstream transportation & distribution; 10. Processing of sold products; 12. End-of-life treatment of sold products; 13. Downstream leased assets; 14. Franchises. If these categories are relevant for FLAG in your company, add rows as needed.****A complete scope 3 screening or inventory is required for the validation of targets.*** *For additional guidance on scope 3 emissions, including the description of the 15 categories, refer to the* [*Corporate Value Chain (Scope 3) Accounting and Reporting Standard*](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf) *and in particular to Chapter 5 “Identifying Scope 3 Emissions”. Deviations from your CDP response or other public data should be noted in Section 5.2.* |
| **Scope 3 category number and name: (1) Purchased goods and services** Please provide brief description OR reason for exclusion (if any) |
| *If this category is not applicable, write “not applicable” and provide a brief justification.* *If emissions are negligible for this category, write “negligible” and, if possible, provide an estimate of the percentage of total scope 3 emissions it represents. It is* ***not acceptable*** *to exclude relevant categories for the reason that they are not yet calculated.* |
| **A. FLAG Commodity *(+ whether sector or commodity tool is used)*** | **B. Produced in** ***(Region)* Sourced from** | **C. Production  *(t fresh weight)*** | **D. Intensity *(tCO2e/t fresh weight)*** | **E. Net Land Emissions by Region (tCO2e)*****Including removals*** | **F. Data sources, methods and assumptions*****(if primary data is used, please share calculation details*)** | **G. Total** **Net Land Emissions (tCO2e)*****Including removals******Please provide disaggregated data on Total Net Emissions per commodity in table 4 (2.4.4)*** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *TOTAL* | *Example format:**99,730,572* |
| **Scope 3 category number and name: (2) Capital goods** Please provide brief description OR reason for exclusion (if any) |
| *If this category is not applicable, write “not applicable” and provide a brief justification.* *If emissions are negligible for this category, write “negligible” and, if possible, provide an estimate of the percentage of total scope 3 emissions it represents. It is* ***not acceptable*** *to exclude relevant categories for the reason that they are not yet calculated.* |
| **A. FLAG Commodity *(+ whether sector or commodity tool is used)*** | **B. Produced in** ***(Region)* Sourced from** | **C. Production  *(t fresh weight)*** | **D. Intensity *(tCO2e/t fresh weight)*** | **E. Net Land Emissions by Region (tCO2e)*****Including removals*** | **F. Data sources, methods and assumptions*****(if primary data is used, please share calculation details*)** | **G. Total** **Net Land Emissions (tCO2e)*****Including removals******Please provide disaggregated data on Total Net Emissions per commodity in table 4 (2.4.4)*** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *TOTAL* | *Example format:**99,730,572* |
| **Scope 3 category number and name: (11) Use of sold products** Please provide brief description OR reason for exclusion (if any) |
| *If this category is not applicable, write “not applicable” and provide a brief justification.* *If emissions are negligible for this category, write “negligible” and, if possible, provide an estimate of the percentage of total scope 3 emissions it represents. It is* ***not acceptable*** *to exclude relevant categories for the reason that they are not yet calculated.* |
| **A. FLAG Commodity *(+ whether sector or commodity tool is used)*** | **B. Produced in** ***(Region)* Sourced from** | **C. Production  *(t fresh weight)*** | **D. Intensity *(tCO2e/t fresh weight)*** | **E. Net Land Emissions by Region (tCO2e)*****Including removals*** | **F. Data sources, methods and assumptions*****(if primary data is used, please share calculation details*)** | **G. Total** **Net Land Emissions (tCO2e)*****Including removals******Please provide disaggregated data on Total Net Emissions per commodity in table 4 (2.4.4)*** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *TOTAL* | *Example format:**99,730,572* |
| **Scope 3 category number and name: (15) Investments**Please provide brief description OR reason for exclusion (if any) |
| *If this category is not applicable, write “not applicable” and provide a brief justification.* *If emissions are negligible for this category, write “negligible” and, if possible, provide an estimate of the percentage of total scope 3 emissions it represents. It is* ***not acceptable*** *to exclude relevant categories for the reason that they are not yet calculated.* |
| **A. FLAG Commodity *(+ whether sector or commodity tool is used)*** | **B. Produced in** ***(Region)* Sourced from** | **C. Production  *(t fresh weight)*** | **D. Intensity *(tCO2e/t fresh weight)*** | **E. Net Land Emissions by Region (tCO2e)*****Including removals*** | **F. Data sources, methods and assumptions*****(if primary data is used, please share calculation details*)** | **G. Total** **Net Land Emissions (tCO2e)*****Including removals******Please provide disaggregated data on Total Net Emissions per commodity in table 4 (2.4.4)*** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**1.Brazil**2.Mexico**3.Canada**4.U.S* | *Example format:**1. 13,900,100**2. 9,072,150**3. 2,519,020**4. 2,290, 315* | *Example format:**1. 1.23**2. 1.05**3. 2,01**4. 0.68* | *Example format:**1. 17,097,123**2. 9,525,757**3. 5,063,230**4. 1,557,414* | *Example format:* *1. Data sources description**2.**3.* *4.*  | *Example format:**33,243,524* |
| *TOTAL* | *Example format:**99,730,572* |
| **Optional sources:** Sources of optional scope 3 emissions.  |
| *Optional sources of scope 3 emissions cannot be included within the scope 3 inventory and must be reported separately.**Targets addressing indirect use-phase emissions or other optional sources of scope 3 emissions do not count towards the two-thirds scope 3 target boundary. For a definition of optional emissions for each scope 3 category, please see Table 5.4 (page 35) of the Corporate Value Chain (Scope 3) Accounting and Reporting Standard.*  |
| **A. FLAG Commodity *(+ whether sector or commodity tool is used)*** | **B. Produced in** ***(Region)* Sourced from** | **C. Production  *(t fresh weight)*** | **D. Intensity *(tCO2e/t fresh weight)*** | **E. Net Land Emissions by Region (tCO2e)*****Including removals*** | **F. Data sources, methods and assumptions*****(if primary data is used, please share calculation details*)** | **G. Total** **Net Land Emissions (tCO2e)*****Including removals******Please provide disaggregated data on Total Net Emissions per commodity in table 4 (2.4.4)*** |

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| **2.4.4. Table 4: GHG emissions inventory table for the base year (disaggregated data per commodity)**

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| --- |
| *This table is applicable independently of the FLAG pathway (Sector or Commodity/ies) used in the tool.**For companies reporting another inventory for a more recent year, please make a copy of this table and complete it, indicating what year it corresponds to. See SBTi Criteria and Recommendations (C14).* *Please add rows as needed to fulfil data about all FLAG commodities.*  |
| **Scope 3 FLAG emissions (per commodity)***As per GHG Protocol Land Sector Guidance, this level of disaggregation is requested. If this level of data granularity is not currently possible for scope 3 emissions, please provide a robust justification as to why this limitation exists, as well as the company’s plan to rectify this in future data collection process.* |
| **Scope 3 category number and name: (1) Purchased goods and services** | **Net Land Emissions (tCO2e)** |  |
| **FLAG Commodity*****(Identical to column A (table 3, 2.4.3)***  | **Total** **Net Land Emissions (tCO2e)*****Including removals******Identical to column G (table 3, 2.4.3)***  | **1.Land Use Change**  | **2.Land Management - only CO2 emissions** | **3.Land Management - non-CO2 GHG emissions** | **4.Land Removals**  | **Data sources, methods and assumptions*****(additional information on land use change, land management and removals data* )** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *TOTAL* | *Example format:**99,730,572* |  |  |  |  |  |
| **Scope 3 category number and name: (2) Capital goods** | **Net Land Emissions (tCO2e)** |  |
| **FLAG Commodity*****(Identical to column A (table 3, 2.4.3)***  | **Total** **Net Land Emissions (tCO2e)*****Including removals******Identical to column G (table 3, 2.4.3)***  | **1.Land Use Change**  | **2.Land Management - only CO2 emissions** | **3.Land Management - non-CO2 GHG emissions** | **4.Land Removals**  | **Data sources, methods and assumptions*****(additional information on land use change, land management and removals data* )** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *TOTAL* | *Example format:**99,730,572* |  |  |  |  |  |
| **Scope 3 category number and name: (11) Use of sold products** | **Net Land Emissions (tCO2e)** |  |
| **FLAG Commodity*****(Identical to column A (table 3, 2.4.3)***  | **Total** **Net Land Emissions (tCO2e)*****Including removals******Identical to column G (table 3, 2.4.3)***  | **1.Land Use Change**  | **2.Land Management - only CO2 emissions** | **3.Land Management - non-CO2 GHG emissions** | **4.Land Removals**  | **Data sources, methods and assumptions*****(additional information on land use change, land management and removals data* )** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *TOTAL* | *Example format:**99,730,572* |  |  |  |  |  |
| **Scope 3 category number and name: (15) Investments** | **Net Land Emissions (tCO2e)** |  |
| **FLAG Commodity*****(Identical to column A (table 3, 2.4.3)***  | **Total** **Net Land Emissions (tCO2e)*****Including removals******Identical to column G (table 3, 2.4.3)***  | **1.Land Use Change**  | **2.Land Management - only CO2 emissions** | **3.Land Management - non-CO2 GHG emissions** | **4.Land Removals**  | **Data sources, methods and assumptions*****(additional information on land use change, land management and removals data* )** |
| *Example format:* *Beef**\*Commodity tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Chicken**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *Example format:* *Potatoes**\*Sector tool used* | *Example format:**33,243,524* | *Example format:* | *Example format:* | *Example format:* | *Example format:*  |  |
| *TOTAL* | *Example format:**99,730,572* |  |  |  |  |  |

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