



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# GETTING STARTED GUIDE FOR SCIENCE- BASED TARGET SETTING

Version 1

April 2023

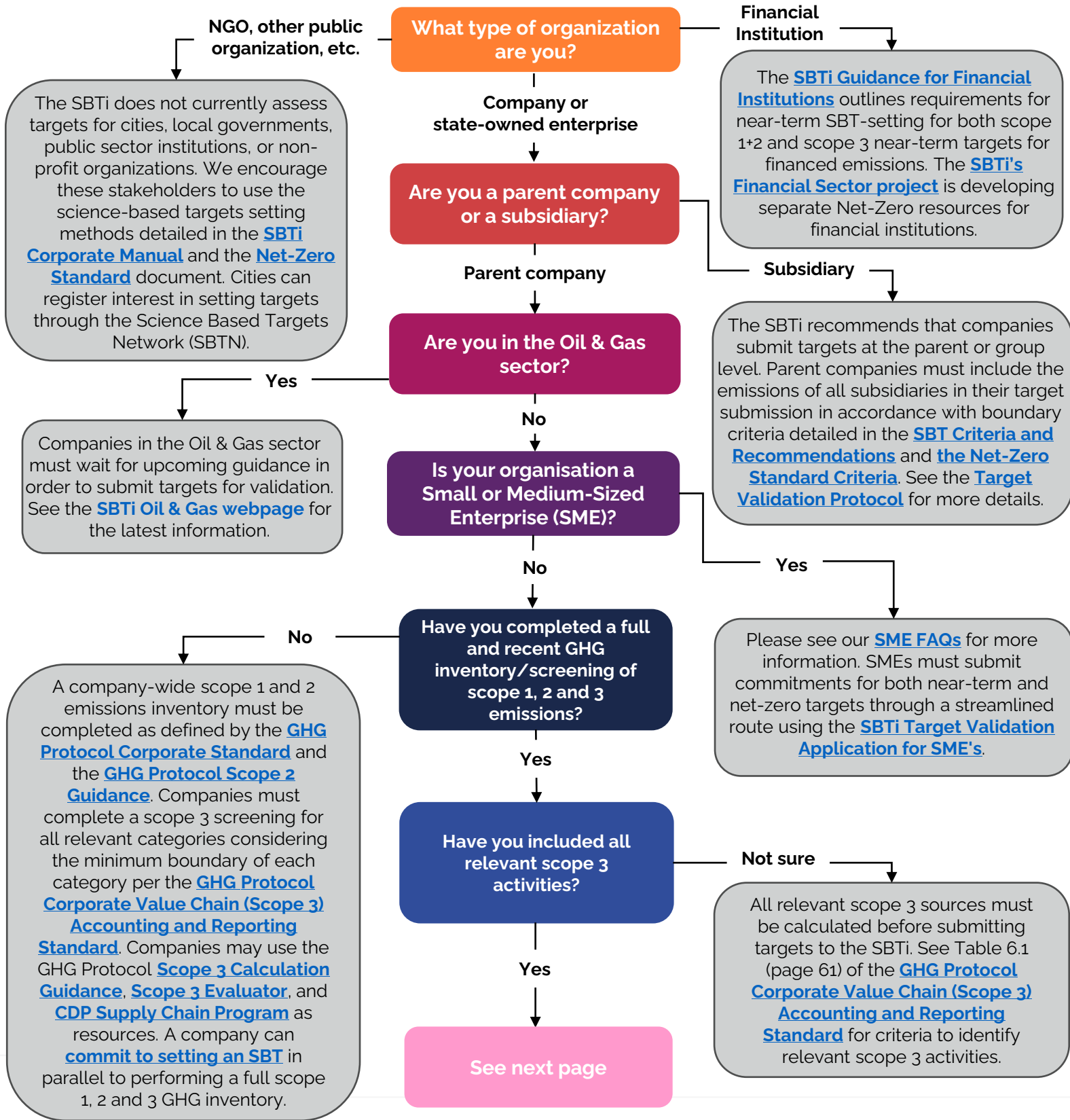
## ABOUT THE GETTING STARTED GUIDE

This document is designed as a simple guide to support companies in setting near-term and net-zero science-based targets aligned to the SBTi's Criteria and Recommendations and the Net-Zero Corporate Standard respectively. This guide merges previous guides for near-term and net-zero target setting and is complementary to both the SBTi's Criteria and Recommendations and the Corporate Net-Zero Standard. Companies should also refer to the SBTi's Corporate Manual and sector-specific guidance.

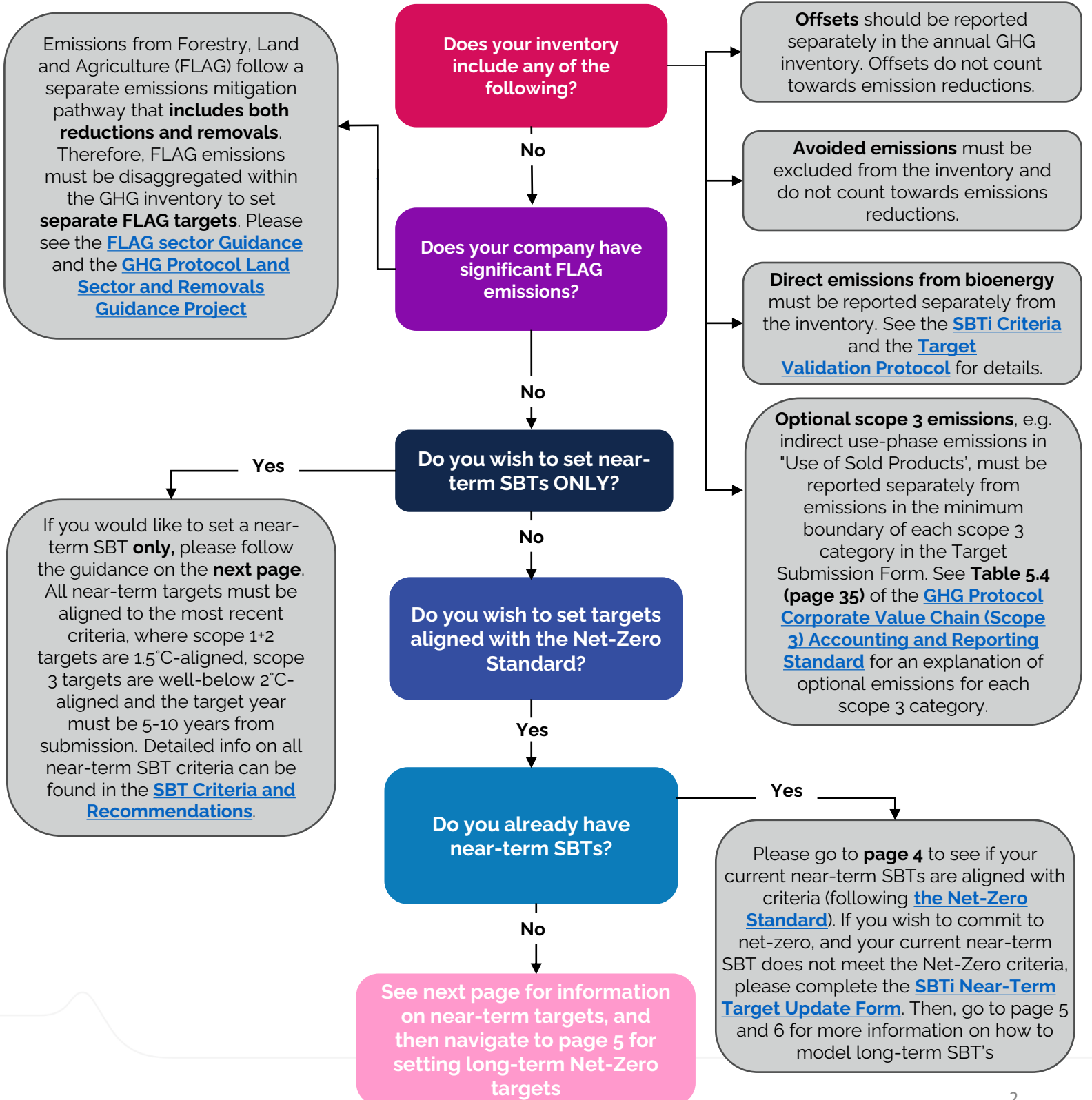
The table below outlines the sections contained within this document.

Page	Title	Description
1-2	Getting started with science-based targets	This section walks companies through organisational level checks to understand whether they are eligible to set science-based targets and how to proceed with this.
3	Setting near-term science-based targets	This section explains the first steps, basic criteria, and supporting resources for setting near-term targets.
4	Ensuring near-term targets align with the Net-Zero Standard	This section is for companies that currently have near-term targets and want to set net-zero targets and helps determine whether the existing near-term targets align with the Net-Zero Standard. It provides a comparison of the previous version of the near-term SBTi Criteria with the requirements of the current version.
5	Key criteria for near and long-term science-based targets	This table provides a summary of the target boundary, timeframe, method eligibility, and minimum ambition requirements for near and long-term SBTs.
6	Setting long-term net-zero science-based targets	This table provides an overview and description of the methods companies can use to set long-term SBTs.
7	Planned 1.5°C pathways for science-based targets	This section describes the status of the SBTi's existing and planned sector-specific pathways that companies can use to set near and long-term science-based targets aligned to 1.5°C.
8-10	Sector-specific requirements for setting long-term science-based targets	This table, split into three pages, describes the SBTi's sector-specific requirements related to the use of target-setting methodologies and minimum ambition levels.
11-13	Getting ready for net-zero target validation	This section is aimed at companies that already have validated near-term science-based targets. (1/3): Essential checks before beginning the validation process. (2/3): Target recalculation triggers (3/3): Aligning with best practice and latest climate science

# GETTING STARTED WITH SCIENCE-BASED TARGETS



# GETTING STARTED WITH SCIENCE-BASED TARGETS



## SETTING NEAR-TERM SCIENCE-BASED TARGETS



Use the following table if you want to set near-term SBT's only or if you wish to commit to net-zero and have not already set near-term targets.

<p><b>Supporting documents</b></p>	<p><b>For more details see:</b></p> <ol style="list-style-type: none"> <li><a href="#">SBTi Corporate Manual</a></li> <li><a href="#">SBTi Criteria and Recommendations</a></li> <li><a href="#">Target Validation Protocol</a></li> <li><a href="#">Target Setting Tool</a></li> </ol>	
<p><b>Scope 1 &amp; 2</b></p>	<p><b>Temperature, time frame, and emissions coverage</b></p> <p>Since V5.0 of the SBTi Criteria, companies must set <b>1.5°C aligned scope 1 &amp; 2 targets</b>, which must be achieved within <b>5-10 years</b> from the date the target is submitted to the SBTi for validation. A <b>maximum of 5%</b> of scope 1 &amp; 2 emissions combined can be excluded from the target</p>	<p><b>Methods</b></p> <ul style="list-style-type: none"> <li><b>Absolute Reduction:</b> all companies (apart from FLAG, Power, and Maritime who must follow sector guidance) reduce emissions at a minimum of 4.2% annually</li> <li><b>Sector-specific pathways:</b> can be absolute reduction or intensity convergence, depending on the sector</li> <li><b>Renewable Electricity (Scope 2):</b> Source renewable electricity at a rate that is consistent with 1.5°C scenarios: <ul style="list-style-type: none"> <li>80% renewable electricity procurement by 2025 and</li> <li>100% by 2030 as thresholds</li> </ul> </li> </ul>
<p><b>Scope 3</b></p>	<p><b>Scope 3 is less than 40% of overall emissions</b></p> <p>No scope 3 target required, although <u>encouraged as best practice</u>. See requirements below.</p> <p><b>Scope 3 is 40% or more of overall emissions.</b></p> <p>Companies must set one or more emission reduction targets and/or supplier/customer engagement targets that <b>collectively cover(s) at least 67% of total scope 3 emissions</b> in conformance with the <a href="#">GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard</a>. Scope 3 target(s) <b>must be aligned with well-below 2°C pathways</b> and targets achieved within <b>5-10 years</b> from the date the target is submitted to the SBTi for validation.</p>	<p><b>Methods</b></p> <ul style="list-style-type: none"> <li>Absolute Reduction</li> <li>Sector-specific pathways</li> <li>Economic Intensity</li> <li>Physical Intensity</li> <li>Supplier/Customer Engagement</li> <li>Or a combination. Please see pg. 24 onwards of <a href="#">SBTi Corporate Manual</a></li> <li>If you have scope 3 operations with transportation emissions, or are in the Power or FLAG sectors, please check the sectoral guidance</li> </ul>
<p><b>Sector-specific guidance</b></p>	<p>For additional sector guidance on near-term targets, please refer to the sector-specific requirements table in the <a href="#">SBTi Criteria and Recommendations</a>, or the <a href="#">sector guidance</a> page.</p> <p><b>Transportation emissions:</b> for <b>all</b> transport-related emissions across all sectors, companies should report these emissions on a Well-to-Wheel (WTW) basis in their GHG inventory.</p> <p><b>Power:</b> companies in Power <b>must</b> use sector-specific pathway.</p> <p><b>Maritime:</b> companies in Maritime Transport <b>must</b> use sector-specific pathway.</p> <p><b>FLAG:</b> companies with at least 20% FLAG emissions, <b>must</b> follow the FLAG guidance to set separate FLAG targets.</p>	

The SBTi recommends using the most ambitious decarbonization scenarios that lead to the earliest reductions and the least cumulative emissions.

# ENSURING NEAR-TERM SCIENCE-BASED TARGETS ALIGN WITH THE NET-ZERO STANDARD

To align with the Net-Zero Standard, your company's current near-term science-based targets must meet the near-term criteria in [the Net-Zero Standard](#) and current [SBTi Criteria](#). These criteria are more ambitious than the previous SBTi Criteria (version 4.2) to ensure that the right actions are taken in the short-term to limit warming to 1.5°C and reach net-zero by 2050. These criteria apply to all companies setting science-based targets, regardless of whether they aim to align with the Net-Zero Standard, from July 2022.

-  Version 4.2 of SBTi Criteria
-  Near-term SBT Criteria within the Net-Zero Standard

<p><b>What temperature goal should your company align its scope 1 &amp; 2 targets to?</b></p>	<p><b>Well-below 2°C minimum</b></p> <p>In V4.2 of SBTi criteria, companies could use the Absolute Contraction Approach (ACA) to set well-below 2°C targets.</p> <p>Companies in the following sectors could use sector-specific intensity convergence methods to set well-below 2°C targets: power, transport, buildings, iron &amp; steel, cement, aluminium, pulp &amp; paper.</p>	<p><b>1.5°C minimum</b></p> <p>Any company (except those in the power, maritime, and FLAG sectors) can use the cross-sector absolute reduction method to set 1.5°C targets.</p> <p>Companies in the power, maritime and FLAG sectors must use sector-specific intensity convergence methods to set 1.5°C targets. See the Planned 1.5°C Pathways (page 6) for more details.</p>
<p><b>What is the target timeframe for your near-term SBTs?</b></p>	<p><b>5-15 years from submission</b></p> <p>In V4.2 of SBTi criteria, companies could set SBTs with a 5-15 year time frame from the submission</p>	<p><b>5-10 years from submission</b></p> <p>Near-term SBTs must have a 5-10 year time frame from submission. <b>Companies that already have validated SBTs are not required to update targets to meet the reduced time frame requirements.</b></p>
<p><b>What temperature goal should your company align its scope 3 target to?</b></p>	<p><b>2°C minimum</b></p> <p>In V4.2 of SBTi criteria, companies could set scope 3 targets consistent with the level of decarbonization required to keep global temperature increase to 2°C.</p>	<p><b>Well-below 2°C minimum</b></p> <p>Near-term scope 3 targets must be aligned with well-below 2°C or more ambitious scenarios. Supplier engagement targets are eligible for near-term only.</p>

## KEY CRITERIA FOR NEAR AND LONG-TERM SCIENCE-BASED TARGETS

This table is a summary of the key (not exhaustive) target boundary, timeframe, method eligibility, and minimum ambition requirements for near and long-term SBTs. For more detail on absolute activity pathways and physical intensity convergence pathways, as well as further recommendations and criteria, see the [Net-Zero Corporate Standard](#).

		Scope 1 and 2			Scope 3				
Near-term science-based targets	Target boundary	95% coverage of scopes 1 & 2			If scope 3 >40% of total emissions: boundary to cover minimum 67% of scope 3				
	Target year	5-10 years from date of submission (except maritime)			5 - 10 years from date of submission				
	Method eligibility and minimum ambition	Method	Absolute reduction	Sector-specific intensity convergence	Renewable electricity (scope 2 only)	Cross-sector absolute reduction	Sector-specific intensity convergence	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
		Eligibility and min. ambition	<ul style="list-style-type: none"> <li>Minimum of 4.2% linear annual reduction (LAR) dependant on base year.</li> <li>Exception: FLAG pathway is 3.03% LAR</li> </ul>	<ul style="list-style-type: none"> <li>Depends on sector and company inputs</li> </ul>	<ul style="list-style-type: none"> <li>80% RE by 2025</li> <li>100% RE by 2030</li> </ul>	<ul style="list-style-type: none"> <li>2.5% LAR</li> </ul>	<ul style="list-style-type: none"> <li>Depends on sector and company inputs (SDA)</li> </ul>	<ul style="list-style-type: none"> <li>e.g. 80% of suppliers by emissions by 2025</li> </ul>	<ul style="list-style-type: none"> <li>7% year-on-year (both options)</li> </ul>
Long-term and net-zero science-based targets	Target boundary	95% coverage of scopes 1 & 2			90% coverage of scope 3				
	Target year	2050 or sooner (2040 for the power sector and maritime)			2050 or sooner				
	Method eligibility and minimum ambition	Method	Absolute reduction	Sector-specific intensity convergence	Renewable electricity (scope 2 only)	Cross-sector absolute reduction	Sector-specific intensity convergence	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
		Eligibility and minimum ambition	<ul style="list-style-type: none"> <li>90% reduction (cross-sector pathway)</li> <li>72% reduction for FLAG</li> <li>Other sector pathways vary</li> </ul>	<ul style="list-style-type: none"> <li>Sector /commodity pathways vary</li> </ul>	<ul style="list-style-type: none"> <li>100% RE</li> </ul>	<ul style="list-style-type: none"> <li>90% reduction (cross-sector pathway)</li> <li>72% reduction for FLAG</li> <li>Other sector pathways vary</li> </ul>	<ul style="list-style-type: none"> <li>Sector/ commodity pathways vary</li> </ul>	<ul style="list-style-type: none"> <li>Methods are not eligible for long-term SBTs</li> </ul>	<ul style="list-style-type: none"> <li>97% reduction (both options)</li> </ul>

# SETTING LONG-TERM NET-ZERO SCIENCE-BASED TARGETS

Companies must set long-term science-based targets that align to 1.5°C for a target year no later than 2050 as part of their net-zero commitment. These targets cover a minimum of 95% of scope 1 & 2 emissions, and 90% of scope 3 emissions. See the next page for more information on criteria. This page describes the methods that companies can use to set long-term targets and how they can be applied.

Method name	More about the method	Which companies can use this method?	Which emission scopes does it apply to?
<b>Cross-sector absolute reduction</b>	Absolute emissions are reduced by an amount that is, at minimum, consistent with the cross-sector pathway. Also referred to as 'absolute contraction'. The minimum reduction is calculated as an overall amount (e.g., 90% overall for the cross-sector pathway).	All companies, except for companies in Power, Maritime or FLAG sectors.	All scopes
<b>Sector-specific absolute reduction</b>	Absolute emissions are reduced by an amount that is, at minimum, consistent with a sector-specific pathway.	Food, Land and Agriculture (FLAG), Iron & Steel, Cement and Buildings (services & residential).	All scopes
<b>Sector-specific intensity convergence</b>	Physical emissions intensity targets are calculated based on all companies in a sector converging to a sector-specific emissions intensity by 2050 or sooner. Also referred to as 'physical intensity convergence' or 'SDA'. For long-term targets, the target emissions intensity is equal to the sector's emissions intensity in 2050 (2040 for the power sector and maritime transport).	Recommended for companies in heavy-emitting sectors, or companies with a significant proportion of emissions attributed to heavy-emitting sectors. See box for FLAG commodity pathways and page 7-9 for other sector pathways.	All scopes
		<b>FLAG commodity pathways</b>	
		<ul style="list-style-type: none"> <li style="width: 33%;">• Beef</li> <li style="width: 33%;">• Leather</li> <li style="width: 33%;">• Pork</li> <li style="width: 33%;">• Chicken</li> <li style="width: 33%;">• Palm Oil</li> <li style="width: 33%;">• Soy</li> <li style="width: 33%;">• Dairy</li> <li style="width: 33%;">• Rice</li> <li style="width: 33%;">• Timber &amp; wood fibre</li> <li style="width: 33%;">• Maize</li> <li style="width: 33%;">• Wheat</li> </ul>	
<b>Renewable electricity</b>	Companies actively procure at least 80% renewable electricity by 2025 and 100% renewable electricity by 2030.	All companies	Scope 2
<b>Scope 3 economic intensity reduction</b>	Economic emissions intensity is reduced by an amount that is, at minimum, consistent with limiting warming to 1.5°C. The minimum reduction is calculated as an overall 97% reduction.	All companies	Scope 3
<b>Scope 3 physical intensity reduction</b>	Physical emissions intensity is reduced by an amount that is, at minimum, consistent with 1.5°C. The minimum reduction is calculated as an overall 97% reduction.	All companies	Scope 3



# PLANNED 1.5°C PATHWAYS FOR SCIENCE-BASED TARGETS

Table summarising the pathway and guidance developments and timelines for each sector. Please note that these release dates are subject to change.

IPCC SECTOR	SBT SECTOR	PATHWAY		GUIDANCE	
		Sector-specific pathway eligible for		Documents to support target-setting process	
		NEAR-TERM SBTs	LONG-TERM SBTs		
AFOLU	Timber/wood fibre <sup>1</sup>				
	Land and agriculture				
	Agricultural commodities				
BUILDINGS	Buildings <sup>2</sup>				Nov 2023
INDUSTRY	Iron and steel				May 2023
	Cement				
	Chemicals				Jan 2024
	Aluminium				
	Pulp and paper				
TRANSPORT	Road and rail transport <sup>3</sup>				
	Maritime transport				
	Aviation				
OTHER ENERGY	Oil and gas				
ELECTRICITY AND HEAT	Power generation				
OTHER SECTORS	Apparel and footwear				
	ICT				

 1.5°C sector pathway(s) available

 1.5°C sector pathway(s) planned

 Sector uses cross-sector pathway

 Guidance available

 Guidance release date known

 Guidance planned, release date unknown

<sup>1</sup> Forestry (timber/wood fiber) long term pathways are not available for FLAG targets

<sup>2</sup> While there are currently two buildings pathways available, further pathways will become available once the guidance has been developed and released

<sup>3</sup> An update of road and rail transport guidance will be provided in the future (date TBC) which will include pathways for use phase emissions from newly manufactured vehicles

## SECTOR-SPECIFIC REQUIREMENTS FOR SETTING LONG-TERM SCIENCE-BASED TARGETS

Sector-specific guidance and methods for long-term SBTs are currently available for many sectors. The SBTi has sector-specific requirements related to the use of target-setting methodologies and minimum ambition levels. Please note, this information is not exhaustive and companies must follow all requirements for target setting and minimum ambition levels as indicated in relevant sector-specific methods and guidance. All new sector-specific guidance that becomes available will be available on the [sector development webpage](#).

Sector	Eligible methods	Guidance/ Notes
<a href="#">Aluminium</a>	When setting long-term SBTs, companies can set targets using the cross-sector pathway (absolute targets only).	Guidance is being developed for the aluminium sector and is currently in the scoping phase.
<a href="#">Apparel and footwear</a>	When setting long-term SBTs, companies in these sectors must use the cross-sector pathway (absolute targets only).	Optional guidance is available for companies in the apparel and footwear sector.
<a href="#">Aviation</a> <sup>4</sup>	Aviation can set physical intensity targets using the aviation pathway or the cross-sector pathway (absolute targets only).	Please refer to the <a href="#">aviation sector page</a> , where you can find the latest guidance and tools for target-setting.
<a href="#">Buildings</a>	When setting long-term SBTs, companies in these sectors are recommended to set absolute or intensity targets using the residential buildings pathway, service buildings pathway, or cross-sector pathway (absolute targets only).	Real Estate Investment Trusts (REITs) wishing to set targets must specify if they are a mortgage-based REIT or an equity-based REIT. Equity REITs must pursue the regular target validation route for companies. Mortgage REITs must instead utilize the Financial Institutions guidance for setting SBTs. The SBTi is developing guidance for companies and sectors of the built environment.
<a href="#">Cement</a>	When setting long-term SBTs, companies are recommended to set absolute or intensity targets using the cement pathway, or cross-sector pathway (absolute targets only).	Please refer to the <a href="#">Cement Sector page</a> , where you can find the <a href="#">CementGuidance</a> and supporting documents.
<a href="#">Chemicals</a>	See 'All other sectors'.	The SBTi is developing guidance for companies in the chemicals sector.
<a href="#">Financial Institutions</a>	The SBTi is developing a Net-Zero Standard for Financial Institutions and cannot validate long-term targets for this sector before the standard is released.  Please note that financial institutions can still set near-term science-based targets.	The initiative defines a financial institution as one engaging in investment activities as part of its core functions. These include the following: <ol style="list-style-type: none"> <li>1. Asset management/ asset owners</li> <li>2. Retail and commercial banking activities</li> <li>3. Insurance companies (when functioning asset managers)</li> <li>4. Mortgage real estate investment trusts (REITs)</li> </ol> <p>Additionally, if at least 5% of a company's revenue comes from activities such as those described above, they would be considered a financial institution.</p>

## SECTOR-SPECIFIC REQUIREMENTS FOR SETTING LONG-TERM SCIENCE-BASED TARGETS

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Sector	Eligible methods	Guidance/ Notes
<a href="#">Forests, Land-use &amp; Agriculture (FLAG)/ AFOLU</a>	Companies with significant FLAG emissions are required to set FLAG targets separate from their SBTs that cover all non-FLAG emissions. FLAG targets must use the FLAG-sector pathway (absolute targets) or a commodity pathway (intensity targets). Commodity pathways are available for beef, chicken, dairy, leather, maize, palm oil, pork, rice, soy, wheat, and timber & wood fiber. Companies in the forest products sector are <u>required</u> to use the commodity pathway for timber & wood fiber.	Please see the <a href="#">FLAG Guidance</a> .
Fossil Fuel Sale/ Transmission/ Distribution	In addition to the guidance for the primary sector, companies must set targets for scope 3 category 11, irrespective of the share of these emissions compared to the total scope 1, 2 and 3 emissions of the company. Separate scope 3 targets may need to be set in this case.	This is applicable to companies that derive less than 50% of revenue from the sale, transmission and distribution of fossil fuels.
<a href="#">Information and Communication Technology Providers</a>	When setting long-term SBTs, companies in these sectors must use the cross-sector pathway (absolute targets only).	The <a href="#">optional guidance</a> for ICT companies including mobile networks operators, fixed networks operators, and data centers operators outlines in detail the target setting requirements for setting <u>near-term</u> science-based targets.
<a href="#">Iron and Steel</a>	When setting long-term SBTs, companies in these sectors are recommended to set absolute or intensity targets using the iron and steel pathway, or cross-sector pathway (absolute targets only).	The SBTi is developing guidance for companies in the steel sector.
<a href="#">Maritime Transport</a> <sup>4</sup>	For maritime transport emissions, long-term science-based targets must reduce emissions to a residual level in line with 1.5°C scenarios by no later than 2040 using the Sectoral Decarbonisation Approach	On the <a href="#">transport sector page</a> , you will find the <a href="#">Maritime Transport Guidance</a> and the Maritime Transport <a href="#">Target Setting Tool</a> . Companies in this sector must set targets to reach net-zero no later than 2040.
<a href="#">Oil and Gas</a>	The SBTi is developing a new methodology for companies in the oil and gas sector to set science-based targets. Currently, the SBTi is unable to accept commitments or validate targets for companies in the oil and gas or fossil fuels sectors. Please see our <a href="#">policy</a> for further information.	Companies in this sector include - but are not limited to - integrated oil and gas companies, integrated gas companies, exploration and production pure players, refining and marketing pure players, oil products distributors, gas distributors and retailers and traditional oil and gas service companies. Please see the <a href="#">Oil and Gas sector webpage</a> for more information.

## SECTOR-SPECIFIC REQUIREMENTS FOR SETTING LONG-TERM SCIENCE-BASED TARGETS

Sector-specific guidance and methods for long-term SBTs are currently available for many sectors. The SBTi has sector-specific requirements related to the use of target-setting methodologies and minimum ambition levels. Please note, this information is not exhaustive and companies must follow all requirements for target setting and minimum ambition levels as indicated in relevant sector-specific methods and guidance. All new sector-specific guidance that becomes available will be available on the [sector development webpage](#).

Sector	Eligible methods	Guidance/ Notes
<a href="#">Power</a>	The intensity convergence method <b>must</b> be used by power generation companies, as specified in the Guidance for Electric Utilities. For power sector companies, long-term science-based targets must reduce emissions to a residual level in line with 1.5°C scenarios by no later than 2040 using the Sectoral Decarbonisation Approach.	Please see the <a href="#">Power/Electric utilities Guidance</a> . Companies in the power sector with scope 3 emissions representing 40% or more of overall emissions must set an intensity target covering all sold electricity (including purchased and resold electricity in scope 3, category 3), as well as a target covering power generation in scope 1. Companies in this sector must set targets to reach net-zero no later than 2040.
<b>Pulp and paper</b>	When setting long-term SBTs, companies can set targets using the cross-sector pathway (absolute targets only).	Guidance is being developed for the pulp and paper sector and is currently in the scoping phase.
<a href="#">Road and rail</a> <sup>4</sup>	Road and rail transport can follow the cross-sector pathway (absolute reduction), no sector intensity pathway is available.	Target setting guidance will be updated along with sector trajectory.
<a href="#">Transport OEMs/Automakers</a>	The SBTi is temporarily pausing near- and long-term target validations and target updates for automakers until 1.5°C scope 3 targets for use-phase emissions from new road vehicles are developed and approved. Please see our <a href="#">policy</a> for further information.	This applies to automakers.  Auto part manufacturers can still set targets using the SDA Transport Tool and cross-sector absolute reduction.
<b>All other sectors</b>	For all other sectors, please use the cross-sector pathway (absolute targets only).	Companies should allocate emissions to relevant activities as per the Greenhouse Gas Protocol, where guidance is available. Emissions in scopes 1, 2, or 3 allocated to activities with a sector-specific pathway may be covered by a sector-specific absolute or intensity target

<sup>4</sup> For **all** transport-related emissions across all sectors, companies should report these emissions on a Well-to-Wheel (WTW) basis in their GHG inventory (Well-to-wake for aviation and maritime transport).

## GETTING READY FOR NET-ZERO TARGET VALIDATION

This section is aimed at companies that already have validated near-term science-based targets that would like to submit long-term targets as part of a net-zero commitment. The following questions are essential checks that companies must go through before beginning the validation process.

QUESTION	RESPONSE	ACTION
1. Do your current near-term SBTs meet the Net-Zero Standard's ambition requirements?	Yes, my scope 1 & 2 targets align 1.5°C and my scope 3 targets align with at least well-below 2°C	Go to question 4
	No, my scope 1 & 2 targets do not align with 1.5°C and/or my scope 3 targets do not align with at least well-below 2°C	Go to next question
2. Did your company commit to the Business Ambition for 1.5°C campaign via Option 2?	Yes	Go to next question
	No	Please resubmit your near-term targets validation using <a href="#">this form</a> to align with 1.5°C scope 1 & 2, and at least well-below 2°C scope 3
3. Do your validated targets align with at least 1.5°C for scope 1 and 2; and well below 2°C for scope 3?	Yes	Go to next question
	No	Please resubmit your near-term targets for validation using <a href="#">this form</a>
4. If your target was validated more than five years ago, have you reviewed your targets in compliance with the SBTi's "mandatory target recalculation" criteria?	Yes, and we found that our targets need to be recalculated and revalidated	Please resubmit your near-term targets for validation using this form
	Yes, and we are confident our targets are consistent with best practice and the latest climate science	Go to next question
	No	Please review your targets to check they are consistent with best practice and the latest climate science
	Not applicable, my target was validated less than 5 years ago	Go to next question
5. Do you wish to make any other amendments to your current near-term SBTs? E.g. addition of targets, change in base year, amend base year inventory.	Yes	Go to next page
	No	

## GETTING READY FOR NET-ZERO TARGET VALIDATION

This section is aimed at companies that already have validated near-term science-based targets that would like to submit long-term targets as part of a net-zero commitment. The following conditions are important for companies to review to understand if they have triggered a near-term target recalculation.

Since submitting your near-term SBTs to the SBTi, have any of the following occurred?	RESPONSE	
The base year or target year of your target have changed.	YES	NO
Significant changes to your base year inventory. The SBTi uses a 5% materiality threshold across scopes 1, 2 and 3 to determine significance (N.B. this excludes organic growth). <i>This could have occurred due to significant organizational changes from mergers, acquisitions, or divestitures, or for other reasons such as improved data availability.</i>	YES	NO
Scope 3 emissions became 40% or more of overall scope 1, 2, and 3 emissions.	YES	NO
Exclusions in the inventory or target boundary have changed significantly and/ or exceeded allowable exclusion limits (more than 5% of scope 1 and 2 emissions and/ or more than 33% of scope 3 emissions).	YES	NO
Significant changes in company structure and activities that would affect the company's target boundary or ambition (e.g. acquisitions, divestitures, mergers, insourcing or outsourcing, shifts in product or service offerings).	YES	NO
Significant changes in data used to calculate the targets such as growth projections (e.g. the discovery of significant errors or several cumulative errors that are collectively significant).	YES	NO
Other changes to projections/ assumptions used with science-based target setting methods	YES	NO

If you answered YES to ANY of the above, you have triggered a target recalculation, and we ask that you recalculate and resubmit your near-term science-based targets for revalidation using [this form](#).

\*Please note that companies are eligible to resubmit near-term targets as part of a net-zero package submission.

## GETTING READY FOR NET-ZERO TARGET VALIDATION

**This section is aimed at companies that already have validated near-term science-based targets that would like to submit long-term targets as part of a net-zero commitment.** Although companies may not be required to update their targets based on the answers to these questions, doing so will help align with best practice and the latest climate science. Considering these questions will help prepare for the validation process and ensure it runs as smoothly as possible.

QUESTION	RESPONSE	ACTION
Are your targets still representative of your business model and realistic given your current mitigation strategy?	Yes	Go to next question
	No	Go to next question
Do your near-term SBTs use a base year before 2015?	Yes	If the base year of your near-term target is before 2015, you may want to update the base year of your targets to align with the new net-zero criteria that use a base year of 2015 or later.
	No	Go to next question
Would you like to update the timeframe of any of your near-term targets? In particular, are you approaching your near-term target date?	Yes	Companies should assess whether they are on track to meet rapidly approaching targets. If you would like to update the timeframe of your targets, use the target resubmission process.
	No	Go to next question
Companies do not have to set near-term scope 3 targets if scope 3 emissions represent less than 40% of total emissions. Does this situation apply to your company?	Yes	Companies in this situation may wish to set near-term scope 3 targets as part of their net-zero commitment to complement their long-term targets.
	Yes, but we've already set scope 3 targets	Go to next question
	Not applicable, my company's scope 3 emissions represent more than 40% of total emissions so we are required to have a scope 3 target.	Go to next question
Did your company model targets using intensity methods (in particular using the Sectoral Decarbonization Approach)?	Yes	Please check that your targets still meet the ambition requirements of the current SBTi Tool. If they do not meet updated requirements, consider resubmitting your targets
	No	Go to next question
Have you reviewed any sector-specific guidance to check for applicable updates?	Yes, there have been developments in my sector that impact my targets	Consider updating and resubmitting your targets to meet updated sector requirements.
	Yes, and there haven't been any developments in my sector that impact my targets	Congratulations! You've completed all the necessary checks on your validated near-term SBTs to prepare you for net-zero target validation.
	No	The SBTi encourages you to review our <a href="#">sector guidance page</a> and the SBTi criteria for sector-specific requirements before proceeding.