



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

GETTING STARTED GUIDE FOR SCIENCE-BASED TARGET SETTING

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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 charity, with a subsidiary which will host our target validation services. Our partners 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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The SBTi reserves the right to revise this document according to a set revision schedule or as advisable to reflect the most recent emissions scenarios, regulatory, legal or scientific developments, and GHG accounting best practices.

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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 [Corporate Near-Term Criteria](#) and the SBTi [Corporate Net-Zero Standard](#). Companies should also refer to the [Procedure for Validation of SBTi targets](#), [sector-specific guidance](#), and the [SBTi Glossary](#) for further information.

The document is structured as follows:

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This section walks companies through organizational level checks to understand whether they are eligible to set science-based targets and how to proceed with this.

SETTING NEAR-TERM SCIENCE-BASED TARGETS.....7

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This table provides a summary of the target boundary, timeframe, method eligibility, and minimum ambition requirements for near and long-term science-based targets.

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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.

GETTING READY FOR NET-ZERO TARGET VALIDATION.....11

This section is aimed at companies that already have validated near-term science-based targets. It provides decision trees covering 1) Essential checks before beginning the validation process; 2) Target recalculation triggers and 3) Aligning with best practice and latest climate science.

GETTING STARTED WITH SCIENCE-BASED TARGETS

NGO, other public organization, etc.

What type of organization are you?

Company or state-owned enterprise

Are you a parent company or a subsidiary?

Parent company

Are you in the oil and gas sector?

No

Are you a financial institution?

No

Is your organisation a small or medium-sized enterprise (SME)?

No

Have you completed a full and recent GHG inventory/screening of scope 1, 2 and 3 emissions?

Yes

Have you included all relevant scope 3 activities?

Yes

See next page

Subsidiaries may set SBTs, but targets should preferably be submitted at the parent or group level. Parent companies must include emissions of all subsidiaries in their target submission in accordance with boundary criteria detailed in the [Corporate Near-Term Criteria](#) and the [Corporate Net-Zero Standard](#). See the [Procedure for Validation of SBTi Targets](#) for more details.

Subsidiary

The SBTi does not currently assess targets for cities, local governments, public sector institutions and non-profit organizations. Cities and local governments can set climate targets following the Science Based Targets Network (SBTN) [guidance](#). We encourage other stakeholders to use the climate science-based targets setting methods detailed in the [Corporate Net-Zero Standard](#) document.

Yes

Companies in the oil and gas sector must wait for upcoming guidance in order to submit targets for validation. See the [SBTi Oil and Gas webpage](#) for the latest information.

The [Financial Institutions Near-Term Criteria](#) outlines requirements for near-term SBTs covering both scope 1+2 and scope 3 for financed emissions. The [SBTi's financial sector project](#) is developing separate net-zero resources for financial institutions.

Yes

Yes

Please see our [SME FAQs](#) for more information. SMEs may choose to submit near-term and net-zero targets through a streamlined route using the [SME Streamlined Target Validation Route](#).

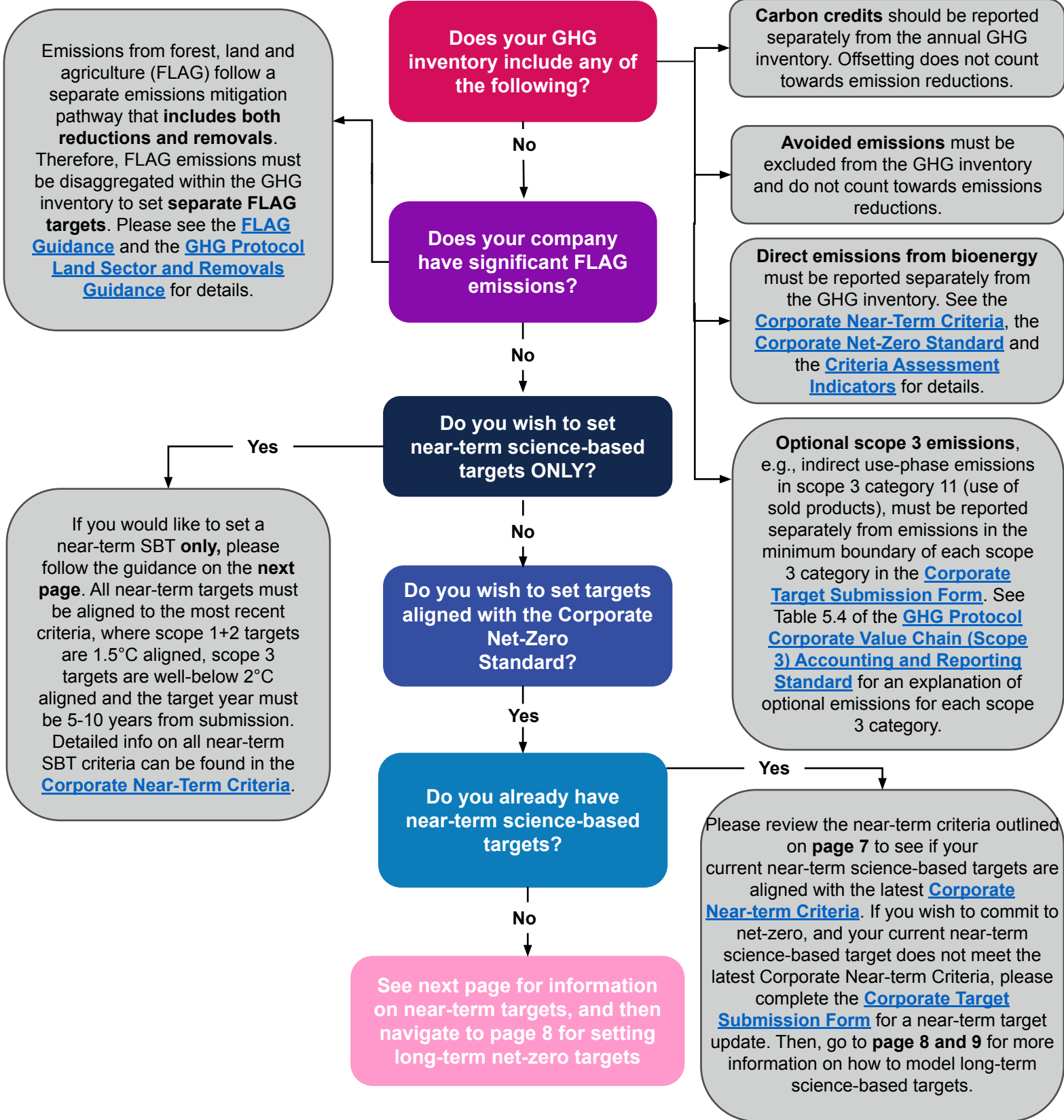
No

A company-wide scope 1 and 2 emissions inventory must be completed as defined by the [GHG Protocol Corporate Standard](#) and the [GHG Protocol Scope 2 Guidance](#). Companies must complete a scope 3 inventory/screening for all relevant categories considering the minimum boundary of each category per the [GHG Protocol Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#). Companies may use the GHG Protocol [Scope 3 Calculation Guidance](#) and [CDP Supply Chain Program](#) as resources. A company can [commit to setting a SBT](#) in parallel to performing a full scope 1, 2 and 3 GHG inventory.

Not sure

All relevant scope 3 sources must be calculated before submitting targets to the SBTi. See Table 6.1 (page 61) of the [GHG Protocol Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#) for criteria to identify relevant scope 3 activities.

GETTING STARTED WITH SCIENCE-BASED TARGETS



SETTING NEAR-TERM SCIENCE BASED TARGETS

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

<p>Supporting documents</p>	<p>For more details see:</p> <table border="1"> <tr> <td data-bbox="334 428 867 485"> <p>1. Corporate Net-Zero Standard: 'Process to set science-based targets' section</p> </td> <td data-bbox="867 428 1498 485"> <p>3. Procedure for Validation of SBTi Targets</p> </td> </tr> <tr> <td data-bbox="334 485 867 525"> <p>2. Corporate Near-Term Criteria</p> </td> <td data-bbox="867 485 1498 525"> <p>4. Criteria Assessment Indicators</p> </td> </tr> <tr> <td colspan="2" data-bbox="334 525 1498 552"> <p>5. Corporate Near-Term Tool</p> </td> </tr> </table>		<p>1. Corporate Net-Zero Standard: 'Process to set science-based targets' section</p>	<p>3. Procedure for Validation of SBTi Targets</p>	<p>2. Corporate Near-Term Criteria</p>	<p>4. Criteria Assessment Indicators</p>	<p>5. Corporate Near-Term Tool</p>	
<p>1. Corporate Net-Zero Standard: 'Process to set science-based targets' section</p>	<p>3. Procedure for Validation of SBTi Targets</p>							
<p>2. Corporate Near-Term Criteria</p>	<p>4. Criteria Assessment Indicators</p>							
<p>5. Corporate Near-Term Tool</p>								
<p>Scope 1 & 2</p>	<p>Temperature, time frame and emissions coverage</p> <p>Since SBTi Criteria V5.0, companies must set 1.5° C aligned scope 1 & 2 targets, which must be achieved within 5-10 years from the date the target is submitted to the SBTi for validation. Companies must not exclude more than 5% of total combined scope 1 & 2 emissions from the boundary of the GHG inventory or the target boundary.</p>	<p>Methods</p> <ul style="list-style-type: none"> • Cross-sector absolute reduction: all companies (apart from the FLAG and power sector who must follow sector guidance) reduce emissions at a minimum of 4.2% annually. • Sector-specific pathways: can be absolute reduction or intensity convergence, depending on the sector. • Renewable electricity (scope 2): source renewable electricity at a rate that is consistent with 1.5°C scenarios: <ul style="list-style-type: none"> • 80% renewable electricity procurement by 2025 and • 100% by 2030 as thresholds. 						
<p>Scope 3</p>	<p>Scope 3 is less than 40% of overall emissions</p> <p>No scope 3 target required, although encouraged as best practice. See requirements below.</p> <p>Scope 3 is 40% or more of overall emissions</p> <p>Companies must set one or more emission reduction targets and/or supplier/customer engagement targets that collectively cover(s) at least 67% of total scope 3 emissions in conformance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Scope 3 target(s) must be aligned with well-below 2°C pathways and targets achieved within 5-10 years from the date the target is submitted to the SBTi for validation.</p>	<p>Methods</p> <ul style="list-style-type: none"> • Cross-sector absolute reduction • Sector-specific intensity convergence • Economic intensity • Physical intensity • Supplier/Customer engagement • If you have scope 3 operations with transportation emissions, or are in the power or FLAG sectors, please check the sectoral guidance. 						
<p>Sector-specific guidance</p>	<p>For additional sector guidance on near-term targets, please refer to Table 4 of the Corporate Net-Zero Standard, or the sector guidance page.</p> <p>Transportation emissions: for all transport-related emissions across all sectors, companies should report these emissions on a well-to-wheel (WTW) basis in their GHG inventory.</p> <p>Power: companies in power must use the sector-specific pathway.</p> <p>FLAG: companies with at least 20% FLAG emissions, must 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.

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

This table is a non-exhaustive summary of the key target boundary, timeframe, method eligibility and minimum ambition requirements for near and long-term science-based targets. For more detail on methods, pathways, criteria and recommendations, see the [Corporate Net-Zero Standard](#).

		Scope 1 and 2			Scope 3				
Near-term science-based targets	Target boundary	95% coverage of scopes 1 & 2			If scope 3 represents more than 40% of total emissions: target boundary must cover minimum 67% of scope 3 emissions				
	Target year	5-10 years from date of submission			5 - 10 years from date of submission				
	Method eligibility and minimum ambition	Method	Cross-sector absolute reduction (i.e., ACA)	Sector-specific intensity convergence (i.e., SDA)	Renewable electricity (scope 2 only)	Cross-sector absolute reduction (i.e. ACA)	Sector-specific intensity convergence (i.e. SDA)	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
Eligibility and minimum ambition		<ul style="list-style-type: none"> Minimum of 4.2% linear annual reduction (LAR) dependant on base year Exception: FLAG pathway is 3.03% LAR 	<ul style="list-style-type: none"> Depends on sector and company inputs 	<ul style="list-style-type: none"> 80% RE by 2025 100% RE by 2030 and thereafter a maintenance target 	<ul style="list-style-type: none"> 2.5% LAR 	<ul style="list-style-type: none"> Depends on sector and company inputs (SDA) 	<ul style="list-style-type: none"> Suppliers/c customers have science-based targets in line with the latest Corporate Near-Term Criteria 	<ul style="list-style-type: none"> 7% year-on-year physical/economic intensity reduction in annual compounded terms 	
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 companies using the power and maritime SDAs)			2050 or sooner				
	Method eligibility and minimum ambition	Method	Cross-sector absolute reduction (i.e., ACA)	Sector-specific intensity convergence (i.e., SDA)	Renewable electricity (scope 2 only)	Cross-sector absolute reduction (i.e., ACA)	Sector-specific intensity convergence (i.e., SDA)	Supplier or customer engagement	Scope 3 physical and economic intensity reduction
Eligibility and minimum ambition		<ul style="list-style-type: none"> 90% reduction (cross-sector pathway) 72% reduction for FLAG Other sector pathways vary 	<ul style="list-style-type: none"> Sector/commodity pathways vary 	<ul style="list-style-type: none"> 100% RE by 2030 and thereafter a maintenance target 	<ul style="list-style-type: none"> 90% reduction (cross-sector pathway) 72% reduction for FLAG Other sector pathways vary 	<ul style="list-style-type: none"> Sector/commodity pathways vary 	<ul style="list-style-type: none"> Not eligible for long-term science-based targets 	<ul style="list-style-type: none"> 97% overall reduction for both physical and economic intensity 	
		Not eligible			1.5°C ambition		Well-below 2°C ambition		

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 at least 95% of scope 1 & 2 emissions, and at least 90% of scope 3 emissions. See the following pages 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?
Cross-sector absolute reduction	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 companies in the power or FLAG (forest, land and agriculture) sectors.	All scopes
Sector-specific absolute reduction	Absolute emissions are reduced by an amount that is, at minimum, consistent with a sector-specific pathway.	FLAG, iron & steel, cement and buildings (services & residential).	All scopes
Sector-specific intensity convergence (i.e., SDA)	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 and maritime transport SDAs).	Recommended for companies in heavy-emitting sectors, or with heavy-emitting activities. See box below for FLAG commodity pathways and page 10 for other sector pathways.	All scopes
		<p style="text-align: center;">FLAG commodity pathways</p> <ul style="list-style-type: none"> • Beef • Chicken • Dairy • Maize • Leather • Palm oil • Rice • Wheat • Pork • Soy • Timber & wood fiber 	
Renewable electricity	Companies actively procure at least 80% renewable electricity by 2025, 100% renewable electricity by 2030, and maintain 100% renewable electricity procurement thereafter.	All companies	Scope 2
Scope 3 economic intensity reduction	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
Scope 3 physical intensity reduction	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



1.5°C PATHWAYS FOR SCIENCE-BASED TARGETS

Table summarizing available and planned pathway and guidance developments and timelines for each sector. Further detail on the eligible pathways, methods and tools for each sector are summarized in Table 4 of the [Corporate Net-Zero Standard](#). Please consult the [sector-specific webpages](#) for the latest information on sector developments and available resources.

SECTOR	SBT SECTOR	Pathways eligible for		GUIDANCE
		Near-term SBTs	Long-term SBTs	
Cross-sector	Corporate Net-Zero Standard			
	Corporate Near-Term Criteria			
Buildings	Buildings			
FLAG	Forest, land and agriculture ¹			
Financial Institutions (FI)	FI - Net-zero			
	FI - Near-term			
	Insurance			
Materials	Iron & Steel			
	Cement			
	Chemicals			
	Aluminium			
Energy	Oil & gas			
	Electric utilities & power generation			
Transport	Land transport - OEMS/automakers			
	Land transport - Road & rail			
	Air transport			
	Maritime transport			
Other	Apparel			

 1.5°C sector pathway(s) available
 Guidance available

 1.5°C sector pathway(s) planned 2024/25
 Guidance planned 2024/25

 Sector uses cross-sector pathway
 Guidance not yet available

¹ Forestry (timber/wood fiber) pathways are not available for FLAG targets. Please refer [here for further information](#).

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 science-based targets meet the Corporate Net-Zero Standard's ambition requirements?	Yes, my scope 1 & 2 targets align with 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 this form 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 this form .
4. If your target was validated more than five years ago, have you reviewed all your active targets in compliance with the SBTi's "Mandatory target review" criteria (Corporate Near-Term Criteria C26 / Corporate Net-Zero Standard Criteria C32)?	Yes, and we found that our targets are not consistent with the latest SBTi criteria.	Please resubmit your near-term targets for validation using this form .
	Yes, and we are confident our targets are consistent with the latest SBTi criteria.	Go to next question
	No	Please review your targets to check they are consistent with the latest SBTi criteria.
	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 science-based targets? 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 a net-zero target. The following conditions are important for companies to review to understand if they have triggered a near-term target recalculation, per the conditions set out in Corporate Near-term criterion C27 and Corporate Net-Zero criterion C33.

6. Since submitting your near-term science-based targets to the SBTi, have any of the following occurred?*

** The SBTi requires companies to apply a significance threshold of 5% or less. For base year emissions, a change of 5% in an organization's total base year emissions would trigger a base year emissions recalculation. A change of 5% or more in the base year emissions covered within a target boundary would trigger a target recalculation.*

Scope 3 emissions became 40% or more of overall scope 1, 2, and 3 emissions.

The consolidation approach chosen for the GHG inventory has changed.

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).

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).

Adjustments to data sources or calculation methodologies that resulted in significant changes to the organization's total base year emissions or to the target boundary base year emissions (e.g., the discovery of significant errors or several cumulative errors that are collectively significant).

Other significant changes to projections/assumptions used in setting your science-based target.

If you answered **yes** to **any** of the above AND your company's target(s) no longer meet SBTi criteria (e.g. required ambition or boundary requirements), 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](#).

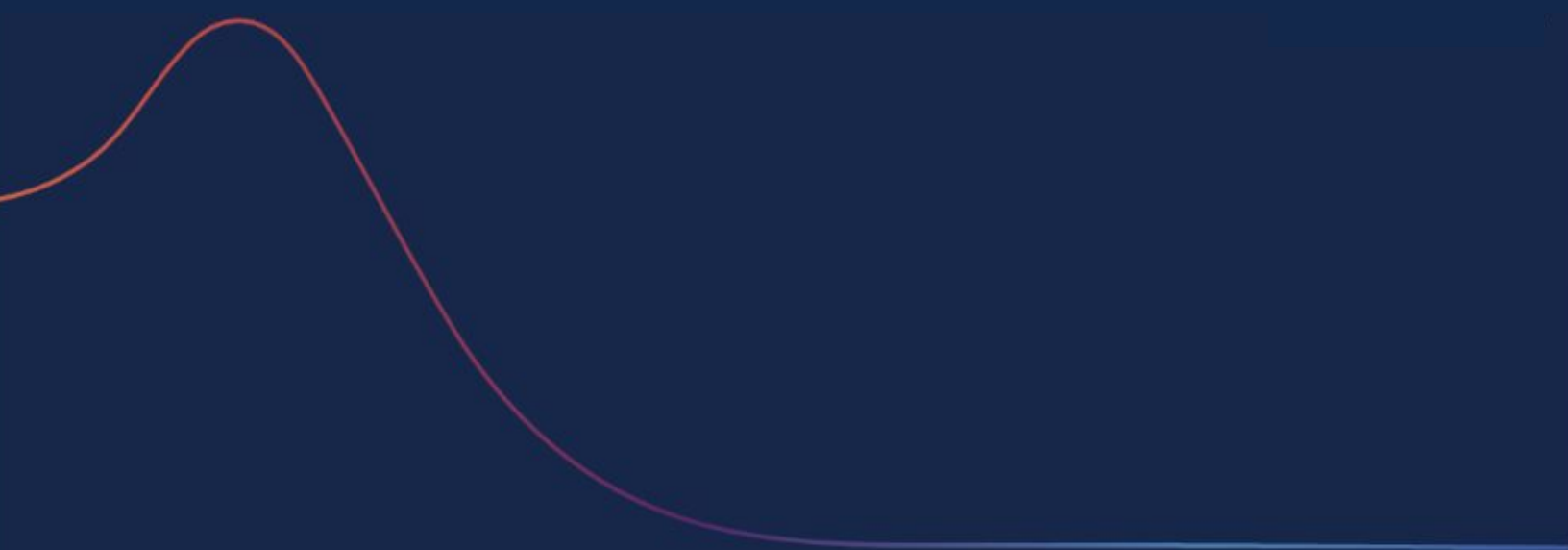
*Please note that companies are eligible to resubmit near-term targets as part of a net-zero package submission.

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 a net-zero target.

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
7. 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
8. Do your near-term science-based targets 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
9. 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
10. 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
11. Did your company model targets using intensity methods (in particular using the sector-specific intensity convergence method (i.e., SDA))?	Yes	Please check that your targets still meet the ambition requirements of the current Corporate Near-Term Tool . If they do not meet updated requirements, consider resubmitting your targets.
	No	Go to next question
12. 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 science-based targets to prepare you for net-zero target validation.
	No	The SBTi encourages you to review our sector guidance page before proceeding.




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