

GUIDE FOR COMPANIES IN THE TRANSITION TO CORPORATE NET ZERO STANDARD VERSION 2.0

Version 1.0

June 2026



SCIENCE
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TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



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ABOUT SBTi SERVICES

SBTi Services Limited is a wholly owned subsidiary of the Science Based Targets initiative, a corporate climate action organization and standard-setter that enables companies and financial institutions worldwide to play their part in combating the climate crisis. SBTi Services is a distinct legal entity and operates independently from the standard-setter, the Science Based Targets initiative.

SBTi Services checks and validates climate targets, validating the decarbonization goals of corporations, financial institutions and SMEs worldwide. By validating their climate targets, businesses demonstrate an understanding of their minimum decarbonization requirements by which customers and investors can measure them.

To be validated, companies are required to create greenhouse gas inventories and apply the Science Based Targets initiative's thorough methodologies for calculating decarbonization targets and submit these to SBTi Services for validation. Validators at SBTi Services check companies' and financial institutions' climate targets with standards developed by the Science Based Targets initiative.

SBTi Services is a trading subsidiary company, with any profits generated from commercial activities passed to its parent the Science Based Targets initiative, a charity registered in England and Wales.

VERSION HISTORY

Version	Change/update description	Release date	Effective dates
Version 1.0	First publication	June 2026	June 2026

CONTENTS

ABOUT SBTI SERVICES	2
VERSION HISTORY	3
CONTENTS	4
1. Purpose and scope	5
2. Timeline and transition obligations	6
Companies with validated targets.....	6
Companies with an active commitment.....	8
3. Key operational changes	9
Company categorization.....	9
Validation model.....	10
Transition plan.....	11
4. Key technical changes	11
GHG inventory accounting.....	11
Base year selection.....	11
Inventory exclusions.....	12
Accounting approach.....	12
Data disaggregation.....	13
Target setting.....	14
Target timeframe.....	14
Scope 1.....	14
Scope 2.....	15
Scope 3.....	16
Beyond target setting.....	18
Ongoing Emissions Responsibility.....	18
Scope 2 hourly matching.....	18
Assessing progress.....	19
Neutralization.....	19
5. Key reporting changes	20
Third-party assurance.....	20
Claims.....	20
Implementation hierarchy.....	21
GHG data and target progress.....	21
6. Company journey to CNZS V2.0	22

1. Purpose and scope

The SBTi Corporate Net-Zero Standard Version 2.0 (CNZS V2.0) represents a full revision of the previous corporate criteria - the SBTi Near-Term Criteria Version 5.3 (V5.3) and the Corporate Net-Zero Standard Version 1.3 (CNZS V1.3.1). The Corporate Net-Zero Standard V2.0 consolidates these into a single, unified standard covering the full near-term and long-term decarbonization journey aligned to net-zero. SBTi Services has prepared this document to help companies with validated targets and active commitments understand what the updated Standard means for their specific situation and navigate the transition accordingly.

While this document refers throughout to Near-Term Criteria V5.3 and CNZS V1.3.1 as the current active versions and reference points for comparison, the guidance applies equally to companies with targets validated against any earlier version of SBTi's corporate criteria.

Where “CNZS V1.3.1” is referenced, this should be read as applicable to all previous versions of criteria, inclusive of both the Near-Term Criteria and Corporate Net-Zero Standard.

This document is written for two audiences. For companies that already hold validated targets under Near-Term Criteria V5.3 or Corporate Net-Zero Standard V1.3.1, it explains what has changed under Version 2.0 and how to navigate the transition in a way that builds on existing targets and maintains continuity with the decarbonisation journey already underway. For companies that have made an active commitment but do not yet hold validated targets, this document provides information to aid companies in their decision on which standard to align to for their first target validation, and highlights critical dates to know regarding eligible standards to use.

SBTi Services will be opening target validation service offerings against Corporate Net-Zero Standard V2.0 in Q1 2027. Submissions under Near-Term Criteria V5.3 and Corporate Net-Zero Standard V1.3.1 remain open until 31 January 2028, after which Corporate Net-Zero Standard V2.0 becomes mandatory for all new submissions. **Companies with existing validated targets are not required to act immediately**, but the changes introduced in Version 2.0 warrant early preparation to ensure familiarity with the new requirements for when the time comes to update targets.

The changes covered in this document include: what the introduction of Corporate Net-Zero Standard V2.0 means for companies' obligations based on their status within the SBTi

system; the new cyclical validation model and what it replaces; revised and restructured technical target-setting; and updated assurance and reporting expectations.

This document is a navigation aid. It should be read alongside the published Corporate Net-Zero Standard V2.0 which sets out the full requirements. Where this document summarises or paraphrases the standard, the standard itself takes precedence. Associated normative documents - including the SBTi Assurance Manual and Claims Policy - are forthcoming and will provide additional operational detail as the validation process opens.

2. Timeline and transition obligations

The table below sets out key dates for the publication of supporting resources and the availability of validation services during the transition to Corporate Net-Zero Standard V2.0.

Table 1: Key dates

Event	Date
Corporate Net-Zero Standard V2.0 is published	11th June 2026
SBTi Services validation resources for Corporate Net-Zero Standard V2.0 are published	1st October 2026
Validations for Corporate Net-Zero Standard V2.0 open	1st February 2027
Validations for Corporate Net-Zero Standard V1.3.1 close	31st January 2028
Corporate Net-Zero Standard V2.0 becomes mandatory for all submitting companies	1st February 2028

Companies with validated targets

If your company currently holds validated targets and wishes to remain active in the SBTi system, the required re-validation submission date depends on reaching either the **target year(s)** or the **mandatory five-year review (M5YR) trigger date**.

- Target year: Re-validation submission due at the end of the year following target year. Ex: 2026 target year, new target submission due 31st December 2027

- **Mandatory five-year review:** The mandatory five-year review shall be completed within six months of the trigger date. If the outcome determines that new target(s) are required, these shall be submitted within 12 months of the trigger date.

The M5YR trigger date is the end of the month, five years after the initial validation publication of one or more targets or the most recent complete scope 1, 2, and 3 target update.

Please refer to the [Mandatory Five-Year Review Guidance](#) for full information.

Note that all companies are welcome to bypass the mandatory five year review process by submitting a complete scope 1, 2, and 3 target update prior to the trigger date.

Mandatory five-year review outcomes

- Targets are aligned to acceptable criteria at the time of mandatory five-year review submission: No immediate target update is required. The company's next target submission deadline will be the end of the year following the earliest active target year, when a target recalculation is triggered, or at the end of the next M5YR cycle, whichever is sooner.
- Targets are not aligned to acceptable criteria at the time of mandatory five-year review submission: The company is required to submit new targets according to the deadlines and eligible criteria outlined in Table 2 below.

Table 2: Submission deadlines and eligible criteria following a "Not aligned" mandatory five-year review outcome

Mandatory Five-year Review Trigger Date	Target Submission Deadline	V1.3.1 (Closing Jan 2028)	V2.0 (Mandatory Feb 2028)
31st Dec 2025 - 31st May 2026	One year from trigger date	✓	✓ ¹
30th Jun 2026 - 31st Dec 2027		✓ ²	✓
31st Jan 2028 and beyond		X	✓

Important transition rules

- ¹ V2.0 Opening Date: V2.0 is only an eligible option for companies submitting *after* validation services open on 1st February 2027.

- ² V1.3.1 Closing Date: V1.3.1 is only an eligible option for companies submitting *prior* to 1st February 2028. Submissions received on or after this date shall use V2.0.

Target submissions due prior to February 2027

If your company is adopting the Corporate Net Zero Standard V2.0 but needs to submit new targets to remain active in the SBTi system before validation opens on February 1, 2027, email targetstatus@sbtiservices.com to request an extension.

Companies with an active commitment

If your company has an active commitment without validated targets, it is recommended to pursue validation under the current standard as soon as possible. Alternatively, options to utilize the Corporate Net Zero Standard V2.0 may be available, depending on the commitment's expiration date.

Table 3: Target submission options for companies with active commitments

Commitment deadline	Applicable version of the Standard
Prior to 31st January 2027	Version 1.3.1
1st February 2027 - 31st January 2028	Version 1.3.1 or Version 2.0
After 31st January 2028	Version 2.0

Please refer to the [Target Dashboard](#) Data by Company download to view your commitment deadline and review the [Commitment Compliance Policy](#) for full instructions on calculating your deadline and the details on submission options available to you. Commitment statuses and deadlines are also available for registered companies within the [Validation Portal](#).

Commitments due prior to February 2027

If your company is adopting the Corporate Net Zero Standard V2.0 but is required to submit targets to fulfill a commitment before validation opens on February 1, 2027, email commitment@sbtiservices.com to request an extension.

Please note that any approved extensions will be reflected on the public SBTi Target Dashboard. The commitment status will be updated to "Extended" with the accompanying reason listed as "Adoption of CNZS V2'.

Companies intending to set a commitment

The option to commit to set separate near-term and/or net-zero targets will be available until January 31, 2027 for corporates and financial institutions. After this date, all company categories will have a single available option to express intent to set targets under the Corporate Net-Zero Standard V2.0. The intent of this change is to improve commitment compatibility with the variable target architecture of the Corporate Net-Zero Standard V2.0.

Please note that publicly expressing intent to set targets will be exclusively available to companies with no prior commitments or validated targets and may only be fulfilled by setting targets under the Corporate Net-Zero Standard V2.0.

*Table 4: New commitment submission options for companies **without** previous or current commitments or targets*

Commitment Type	Availability Window	Applicable standard(s) to fulfill commitment		
		Near-Term V5.3 or FINT V2	CNZS V1.3 or FINZ	CNZS V2.0
NT Commitment	Until 31st Jan 2027	✓	✓	✓
NZ Commitment	Until 31st Jan 2027	✗	✓	✓
SBTi Commitment	1st Feb 2027 onwards	✗	✗	✓

3. Key operational changes

This section provides a high-level overview of the major operational changes introduced by Corporate Net-Zero Standard V2.0. It is not exhaustive, and companies should refer to the published standard for full details of all requirements.

Company categorization	
Version 1.3.1 requirements	Version 2.0 requirements

<p>Companies are classified as a corporate, small and medium sized enterprise, or financial institution. This classification determines the requirements that the company would be assessed against in the validation process.</p> <p><i>CNZS V1.3.1, Section 1.3</i></p>	<p>Companies are classified as either 'Category A' or 'Category B' based on emissions, financials and geographic location. The company categorization determines the requirements that the company would be assessed against in the validation process.</p> <p><i>CNZS V2.0, Section B.3, Table 2</i></p>
<h2>Validation model</h2>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>While companies have historically been permitted to have target timeframes spanning 10+ years, companies operate on a five-year validation cycle governed by the mandatory five-year review criterion. For companies returning for subsequent target validations, no differentiated criteria or a distinct validation process exists. The validation model is:</p> <ol style="list-style-type: none"> 1. Commitment (<i>optional</i>) 2. Validation 3. Five Year Mandatory Review 4. Revalidation (<i>potential</i>) <p>CNZS V1.3.1, C32</p>	<p>Companies operate in a more structured and continuous validation model over five-year cycles, in which companies determine target ambition and progress against those targets in a cyclical manner. The validation model is:</p> <ol style="list-style-type: none"> 1. Commitment (<i>optional</i>) 2. Target Validation 3. Spot Checks and Focus Checks (<i>potential</i>) 4. End-of-cycle Assessment (<i>no later than 12 months after end of target timeframe</i>) 5. Target Validation (<i>no earlier than 24 months before and no later than 12 months after the end of the timeframe</i>) <p><i>CNZS V2.0, Section B.4</i></p>

Transition plan	
Version 1.3.1 requirements	Version 2.0 requirements
<p>No explicit requirement to have a transition plan, however high-level details on the decarbonization strategy are requested to be provided in the validation process.</p> <p>CNZS V1.3.1, Annex D, D.7</p>	<p>Companies are required to develop and maintain a transition plan. The existence and presence of particular elements within the transition plan are validated, rather than the quality of the plan itself.¹</p> <p><i>CNZS V2.0, C2</i></p>

4. Key technical changes

This section provides a high-level overview of the major technical changes introduced by CNZS V2.0. It is not exhaustive, and companies should refer to the published standard for full details of all requirements.

GHG inventory accounting

Base year selection	
Version 1.3.1 requirements	Version 2.0 requirements
<p>Companies select a base year that is no earlier than 2015.</p> <p><i>CNZS V1.3.1, Section 4.1</i></p>	<p>Companies use the most recent year with comprehensive emissions and other applicable data as their base year, for both initial and subsequent target cycles.</p> <p>Utilizing a new base year for each cycle</p>

¹ The SBTi validates the presence of a transition plan and confirms that it includes the required elements set out in CNZS V2.0. However, this does not constitute an assessment or endorsement of the overall quality, completeness, or feasibility of the transition plan. Responsibility for the design, implementation, and delivery of the transition plan rests with the company.

	<p>ensures reflection of current emissions profile rather than a fixed historical baseline. This represents a continuation of the decarbonization journey, not a reset - companies are expected to demonstrate continued progress across successive cycles.</p> <p><i>CNZS V2.0, C4</i></p>
<p>Inventory exclusions</p>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>Companies may exclude up to 5% of their total combined scope 1 and 2 emissions, and up to 5% of their total scope 3 emissions, from their inventory boundary.</p> <p><i>CNZS V1.3.1, C5</i></p>	<p>No exclusions are permitted.</p> <p><i>CNZS V2.0, C5</i></p>
<p>Accounting approach</p>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>Companies are required to report scope 2 emissions using both location-based and market-based approaches.</p> <p><i>CNZS V1.3.1, C9</i></p> <p>Companies are not permitted to report scope 1 or scope 3 emissions using the market-based approach.</p> <p><i>CNZS V1.3.1, Annex A</i></p>	<p>Companies are required to use the physical inventory (location-based approach for scope 2) to model their targets.</p> <p><i>CNZS V2.0, C9</i></p> <p>Where applicable, companies separately account for and report actions and market instruments that are not reflected in the physical GHG inventory. Such actions and market instruments are required to meet</p>

	<p>the integrity criteria outlined in Chapter 4, Section 4.2.</p> <p><i>CNZS V2.0, C5</i></p>
<p>Data disaggregation</p>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>Companies are required to report emissions separately for each scope, with scope 3 emissions further broken down by category.</p> <p><i>CNZS V1.3.1, Section 4.2.1</i></p> <p>Companies are required to report bioenergy emissions and removals in the main inventory.</p> <p><i>CNZS V1.3.1, C11</i></p>	<p>Companies are required to report emissions separately for each scope, with scope 3 emissions further broken down by category.</p> <p>Companies are required to report FLAG emissions, bioenergy emissions, biogenic and technological removals separately from the main inventory.</p> <p>Companies are required to report total electricity consumption and the percentage of low-carbon electricity consumed or matched through market instruments.</p> <p><i>CNZS V2.0, C5</i></p> <p>Category A companies are required to identify and quantify emissions-intensive activities present in the value chain, which are to be considered as significant if they individually represent 5% or more of total scope 3 emissions based on the physical inventory.</p> <p><i>CNZS V2.0, C6</i></p>

Target setting

Previous versions of SBTi criteria permitted companies to communicate an aggregated target that combined multiple scopes. CNZS V2.0 introduces a requirement to set separate targets for each individual scope. While this may represent a target formulation change for many companies, it is worth noting that even where combined targets were permitted for communication purposes, the SBTi has always assessed the ambition of targets on a disaggregated basis, evaluating scope 1 and 2 separately from scope 3 to ensure each met the applicable criteria. The move to formally separate targets, therefore, reflects existing practice in how ambition has been assessed, rather than a fundamental shift in the underlying standard of ambition required.

Target timeframe	
Version 1.3.1 requirements	Version 2.0 requirements
<p>Near-term targets cover a period of 5 to 10 years from the date of submission.</p> <p>For long-term targets, the target year is no later than 2050.</p> <p><i>CNZS V1.3.1, C17</i></p>	<p>Near-term targets cover a period of 5 years from the date of submission.</p> <p>Companies may cover a period of less than 5 years at their first Target Validation against V2.0 to align with their reporting cycle.</p> <p>For long-term targets, the target year is no later than 2050.</p> <p><i>CNZS V2.0, C9</i></p>
Scope 1	
Version 1.3.1 requirements	Version 2.0 requirements
Target Coverage	
<p>Companies are required to set target(s) to cover 95% of scope 1 and 2 emissions.</p> <p><i>CNZS V1.3.1, C5, Footnote 18</i></p>	<p>Companies are required to set target(s) to cover 100% of scope 1 emissions, targeted separately from scope 2.</p> <p><i>CNZS V2.0, C10</i></p>

Target Setting Method	
<p>Companies are required to use one or more of the following methods to address scope 1 emissions:</p> <ul style="list-style-type: none"> • Absolute Contraction Approach (ACA) • Sectoral Decarbonization Approach (SDA) if applicable <p><i>CNZS V1.3.1, Table 3</i></p>	<p>Companies are required to use one or more of the following methods to address scope 1 emissions:</p> <ul style="list-style-type: none"> • Absolute emissions reduction target using the linear trajectory approach • Emissions intensity reduction target using the Sectoral Decarbonization Approach (SDA) if applicable • Asset transition targets with a trajectory defined by an Asset Decarbonization Plan (ADP), developed using either the science-based milestones or carbon budget approach. <p>Category A companies using the emissions intensity or asset transition near-term scope 1 targets are also required to set a long-term target over scope 1 emissions.</p> <p><i>CNZS V2.0, C10, C11</i></p>
Scope 2	
Version 1.3.1 requirements	Version 2.0 requirements
Target Coverage	
<p>Companies are required to set target(s) to cover 95% of scope 1 and 2 emissions.</p> <p><i>CNZS V1.3.1, C5, Footnote 18</i></p>	<p>Companies are required to set target(s) to cover 100% of scope 2 emissions, separately from scope 1.</p> <p><i>CNZS V2.0, C12</i></p>

<p>Scope 2 emissions can be reported and assessed as either location based or market based.</p> <p><i>CNZS V1.3.1, C9</i></p>	
<p>Target Setting Method</p>	
<p>Companies are required to use one or more of the following methods:</p> <ul style="list-style-type: none"> • Absolute Contraction Approach (ACA) • Sector Decarbonization Approach (SDA) if applicable • Renewable Electricity Target <p><i>CNZS V1.3.1, Table 3</i></p>	<p>Companies are required to use one or more of the following options:</p> <ul style="list-style-type: none"> • Low-carbon electricity (LCE) alignment targets • Scope 2 absolute emissions reduction <p>Companies with heat, steam and cooling emissions use the absolute emissions reduction metric to cover their heat, steam and cooling emissions.</p> <p>Category A companies with annual electricity consumption growth exceeding 20% over the target cycle are required to set an absolute emissions reduction target, and optionally, a LCE target.</p> <p><i>CNZS V2.0, C12, C13</i></p>
<p>Scope 3</p>	
<p>Target Coverage</p>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>Companies are required to report 100% of emissions resulting from activities generated in the base year, and set a</p>	<p>Scope 3 targets are required to cover all significant categories, which are defined as individual categories that account for</p>

<p>target if emissions are more than 40% of total emissions.</p> <p>Scope 3 near-term targets are required to cover at least 67% of total reported and excluded scope 3 emissions. Long-term targets are required to cover at least 90% of total scope 3 emissions.</p> <p>No exceptions apply.</p> <p><i>CNZS V1.3.1, C6, C7</i></p>	<p>5% or more of total scope 3, category 1 to 14 emissions.</p> <p>Companies may exclude scope 3 emissions associated with activities over which they lack practical influence, as defined by the Standard.</p> <p><i>CNZS V2.0, C14</i></p>
<p>Target Setting Method</p>	
<p>Companies are required to use one or more of the following methods to address scope 3 emissions:</p> <ul style="list-style-type: none"> ● Absolute Contraction Approach (ACA) ● Sectoral Decarbonization Approach (SDA) if applicable ● Physical intensity reduction ● Economic intensity reduction ● Supplier and/or customer engagement <p><i>CNZS V1.3.1, Table 3</i></p>	<p>Companies are required to use one or more of the following methods to address scope 3 emissions:</p> <ul style="list-style-type: none"> ● Overarching absolute emissions reduction target ● Overarching supplier and/or customer alignment target ● Category- or activity-specific targets using eligible target-setting methods as defined for each category and activity, which include: <ul style="list-style-type: none"> ○ Absolute emissions reduction ○ Supplier alignment ○ Customer alignment ○ Commodity alignment ○ Transport alignment ○ Product use-phase alignment ○ Sectoral emissions intensity ○ End-of-life circularity

	<p>Where a company can demonstrate that category 11 emissions cannot be reasonably addressed through the Standard's available options, it may apply alternative approaches or apply for an exception for this portion of emissions.</p> <p><i>CNZS V2.0, C15</i></p>
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Beyond target setting

Ongoing Emissions Responsibility	
Version 1.3.1 requirements	Version 2.0 requirements
<p>A voluntary “Beyond Value Chain Mitigation” recommendation to invest in climate projects outside the company's value chain.</p> <p><i>CNZS V1.3.1, R12</i></p>	<p>Companies can participate in the optional Ongoing Emissions Responsibility (OER) recognition program. The tiered recognition program recognizes companies that cover a defined share of these ongoing emissions through climate contributions that support verified mitigation and other climate actions beyond their validated target requirements.</p> <p>Starting in 2035, Category A companies are required take responsibility for at least 1% of their ongoing emissions, including a defined and increasing share of long lived removals.</p> <p><i>CNZS V2.0, Chapter 6</i></p>
Scope 2 hourly matching	
Version 1.3.1 requirements	Version 2.0 requirements

<p>No requirement on scope 2 hourly matching.</p>	<p>Companies can optionally participate in the scope 2 hourly matching recognition program.</p> <p>CNZS V2.0, C32, C33, C34</p>
<p>Assessing progress</p>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>No formal mechanism to substantiate performance against targets.</p>	<p>Companies are required to assess and report progress at the end of the target cycle, and undergo an End-of-Cycle assessment validation against targets at the end of each target cycle.</p> <p><i>CNZS V2.0, Chapter 5</i></p>
<p>Neutralization</p>	
<p>Version 1.3.1 requirements</p>	<p>Version 2.0 requirements</p>
<p>Companies are required to neutralise 100% of residual emissions across all scopes at the net-zero target year.</p> <p>Residual emissions are required to be neutralized through permanent removals.</p> <p><i>CNZS V1.3.1, C28</i></p>	<p>Companies are required to take responsibility for at least 1% of ongoing emissions in 2035, rising linearly to 100% of residual emissions across all scopes at the net-zero target year.</p> <p>Residual emissions of long-lived GHGs are required to be neutralized through long-lived removals, while emissions of short-lived GHGs are required to be neutralized through long lived or short-lived removals.</p> <p><i>CNZS V2.0, Chapter 6</i></p>

5. Key reporting changes

This section provides a high-level overview of the major reporting changes introduced by CNZS V2.0. It is not exhaustive, and companies should refer to the published standard for full details of all requirements.

Third-party assurance	
Version 1.3.1 requirements	Version 2.0 requirements
Companies are not required to have third-party verification for base year or most recent year emissions data.	<p>Category A companies are required to have third party limited assurance for base year emissions, LCE calculations and target-setting metrics.</p> <p>Category A companies are required to obtain independent third-party assurance, for data and calculations substantiating progress assessments.</p> <p><i>CNZS V2.0, C7</i></p>
Claims	
Version 1.3.1 requirements	Version 2.0 requirements
<p>Companies with commitments or targets are required to follow the SBTi Communication Guidelines.</p> <p><i>SBTi communications guide for companies and financial institutions taking action</i></p>	All companies are required to ensure that all claims adhere to the requirements established by the SBTi Claims System and corresponding SBTi claims normative documents and related guidance, when available.

	<i>CNZS V2.0, Section B.5</i>
Implementation hierarchy	
Version 1.3.1 requirements	Version 2.0 requirements
No explicit requirements included on target implementation.	<p>Application of the implementation hierarchy will be assessed at the End-of-cycle assessment stage, where:</p> <ul style="list-style-type: none"> • Companies are required to prioritize activity-level actions. • Companies can take action at the activity-pool level where emissions arise within an activity pool. • Companies can take action at the sector-level where structural constraints prevent action at the activity-level and activity pool-level. <p><i>CNZS V2.0, Chapter 4</i></p>
GHG data and target progress	
Version 1.3.1 requirements	Version 2.0 requirements
<p>Companies are required to publicly report progress against all validated targets on an annual basis.</p> <p>Companies are required to publicly report scope 1, 2 and 3 GHG emissions on an annual basis.</p> <p><i>CNZS V1.3.1, C31</i></p>	<p>Companies are required to publicly report progress and barriers to progress for all validated targets on an annual basis.</p> <p>Companies are required to publicly report scope 1 and 2 emissions on an annual basis.</p> <p><i>CNZS V2.0, C36</i></p>

6. Company journey to CNZS V2.0

- 1** Company classification

Determine V2.0 categorization based on the new geographic, emissions and financial thresholds. Please note that this can be formally done by submitting an updated registration to SBTi Services.
- 2** Target base year selection

Identify the most recent year for which comprehensive data is available and select it as the new target base year.
- 3** Audit preparedness
(Category A only)

Upgrade the GHG inventory data quality to meet "limited assurance" standards.
- 4** Separate targets

Disaggregate (if necessary) the existing scope 1 and 2 target into two distinct science-based targets.
- 5** Target coverage

Review the company's target coverage to ensure alignment with the new scope 3 significant category requirements.
- 6** Target-setting methods

For targets that are no longer eligible under Corporate Net-Zero Standard V2.0 identify the most appropriate replacement target methods.
- 7** Implementation hierarchy

Identify which actions will be taken to achieve targets.
- 8** Transition plan

Develop a transition plan that reflects the company's updated targets under Corporate Net-Zero Standard V2.0.
- 9** Optional recognition programs

Determine whether to participate in the Scope 2 Hourly Matching and Ongoing Emissions Responsibility recognition programs in the next target cycle.
- 10** Readiness Assessment Service

For a deep-dive into how the current set of targets and GHG inventory data map against Corporate Net-Zero Standard V2.0, consider utilizing the forthcoming Readiness Assessment Service, conducted by a technical expert at SBTi Services.

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