

PRELIMINARY DATA POINTS FOR THE CORPORATE NET-ZERO STANDARD V2.0 TARGET-SETTING TOOL

October 2026

This resource provides a preliminary overview of the information companies may need to provide through the SBTi Target-Setting Tool when preparing targets for validation against the Corporate Net-Zero Standard Version 2.0 (CNZS V2.0). It is intended to help companies understand and prepare the data that is expected to be captured through the Tool ahead of the final validation resources being published.

The Target-Setting Tool will form part of a company's CNZS V2.0 validation submission package, alongside the Submission Form and supporting documentation. The Tool is expected to capture quantitative, methodological and target-specific information and to calculate or generate information used to define targets and support assessment against applicable target-setting requirements.

The beta version of the Target-Setting Tool published by the SBTi on June 11, 2026 does not yet reflect the functionality or data requirements described in this resource and should not be used as an indication of the final target-setting data required for the CNZS V2.0 validation process. The first operational version of the Tool will be published before validation against CNZS V2.0 becomes available.

The Target-Setting Tool is dynamic, and the information required for validation will depend on the scopes, activities, target horizons, target-setting approaches and target-setting methods applicable to each company. Companies will therefore not need to provide every data point described in this resource.

The sections below cover general target-setting information, scope-specific information for scopes 1, 2 and 3, and information relating to target aggregation, headline ambition and other validation-related outputs. This document is intended to help companies understand what they may need to prepare, and does not reflect every screen or field in the Tool.



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General target-setting information

The following information is to be provided once and applies across the targets being set.

Area	Information to be provided in the Tool
Target base year	Target base year
Target year(s)	- Near-term target year - Long-term or net-zero year, where applicable

The Target-Setting Tool uses this information to establish the applicable target timeframes.

Scope 1

Companies first identify the scope 1 activity or activities for which targets are being set. The target-setting methods available in the Tool depend on the activity selected.

Companies also select whether they are setting near-term targets only or both near-term and long-term targets. The information required thereafter depends on the applicable target-setting method.

Target-setting method	Information to be provided in the Tool
Absolute emissions reduction	Base year emissions covered by the target
Emissions intensity	- Base year emissions covered by the target - Base year output and unit - Region (advanced economies or developing economies) - Product/route (dependent on the activity chosen) - Output projection mode (company specific or sector-specific) - Projected output for the near-term target year and, where applicable, the long-term target year
Asset transition	- Product/route or applicable asset decarbonisation pathway approach; - For each applicable asset: asset name, region, asset category, base-year emissions, residual emissions

	percentage to model abatement (e.g. 10%) or retirement (0%) at asset transition or decommission, and decommissioning or transition year
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Not all scope 1 activities have access to the same target-setting methods or pathways. The Target-Setting Tool lists the eligible methods based on the activity selected.

Using the information provided, the Tool is expected to calculate or generate the applicable scope 1 target coverage, minimum ambition, resulting target output and target language. Where a company wishes to set a target above the minimum ambition, the Tool may allow the company to specify its desired ambition.

Scope 2

Companies first identify the scope 2 activity covered by the target. The available options include:

- Purchased electricity;
- Purchased heat, steam or cooling; or
- Purchased electricity and heat, steam or cooling.

Companies also select whether they are setting near-term targets only or both near-term and long-term targets. The information required depends on the relevant activity and target-setting method.

Activity / Target-setting method	Information to be provided in the Tool
Purchased electricity - absolute emissions reduction	• Base year emissions covered by the target • Region (advanced or developing economies)
Purchased electricity - renewable / low-carbon electricity	• Base year emissions covered by the target • Region (advanced or developing economies) • Base year low-carbon electricity share (%)
Purchased heat, steam and cooling - absolute emissions reduction	• Base year emissions covered by the target • Region (advanced or developing economies)

Using the information provided, the Tool is expected to calculate or generate the applicable scope 2 target coverage, minimum ambition, resulting target output and target language. Where a company wishes to set a target above the minimum ambition, the Tool may allow the company to specify its desired ambition.

Scope 3

The scope 3 section of the Target-Setting Tool follows a sequence in which companies first provide their scope 3 inventory, establish the target boundary and select the preferred target-setting approach. The information subsequently required depends on the categories, activities and target-setting methods selected.

1. Scope 3 inventory

Companies provide base-year scope 3 emissions for categories 1 to 14.

Based on this information, the Target-Setting Tool calculates each category's share of the company's scope 3 inventory and which categories are significant for target-setting purposes. For companies choosing to set targets on emissions beyond the minimum boundary, these emissions may also be provided.

Area	Information to be provided in the Tool
Scope 3 inventory	Scope 3 minimum boundary emissions for each applicable category from categories 1 to 14

2. Scope 3 target boundary

Companies identify the scope 3 categories to be included within the target boundary. Significant categories are automatically included within the target boundary as per CNZS V2.0 requirements. Companies may additionally include non-significant categories within the target boundary.

Where target boundary exclusions are permitted under CNZS V2.0, companies may also need to provide the emissions associated with those exclusions for each applicable scope 3 category.

Area	Information to be provided in the Tool
Categories included	Scope 3 categories included within the target boundary
Target boundary exclusions	Emissions associated with permitted target boundary exclusions per scope 3 category
Beyond minimum boundary coverage	Emissions included within targets beyond the GHGP-defined minimum boundary, where relevant

Based on this information, the Tool is expected to calculate overall scope 3 target coverage and scope 3 target coverage by category.

3. Scope 3 target-setting approach

Companies select the applicable scope 3 target-setting approach. The available approaches are:

- Overarching absolute emissions reduction
- Overarching supplier/customer alignment
- Category- or activity-specific targets

The approaches available to a company depend on the scope 3 categories and activities included within the target boundary. Companies also select whether they are setting near-term targets only or both near-term and long-term targets.

4. Target-setting method-specific information

The information required depends on the selected scope 3 target-setting approach and method.

Target-setting method	Information to be provided in the Tool
Absolute emissions reduction	• Base year emissions covered

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(Overarching or category- /activity-specific)	
Absolute emissions reduction using a sectoral pathway	• Base year emissions covered • Base year purchased volume and unit • Projected purchased volume in the near-term target year and where applicable in the long-term target year
Emissions intensity reduction using a sectoral pathway	• Base year emissions covered • Base year purchased volume and unit • Projected purchased volume in the near-term target year and where applicable in the long-term target year
Volume alignment	• Base year emissions covered • Base year low-carbon share by volume where required and data is available (<i>optional</i>) • Base year net-zero share where required and data is available (<i>optional</i>)
Supplier alignment (Overarching or category- /activity-specific)	• Base year emissions covered • Tracking basis (emissions or spend) • Base year aligned share where required and data is available (<i>optional</i>)
Customer alignment (Overarching or category- /activity-specific)	• Base year emissions covered • Tracking basis (emissions or revenue) • Base year aligned share where required and data is available (<i>optional</i>)
Product alignment	• Base year emissions covered • Tracking basis (volume or revenue) • Base year lower-carbon share where required and data is available (<i>optional</i>) • Base year net-zero share where required and data is available (<i>optional</i>)



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Where permitted by the applicable target-setting methodology, the Tool may also allow targets to be set across multiple categories or activities using the same applicable method or pathway. Where a company wishes to set a target above the minimum ambition, the Tool may allow the company to specify its desired ambition.

Target aggregation, overlapping targets and scope 3 headline ambition

Where applicable, the Tool is also expected to identify targets that can be aggregated and generate aggregated target language within a scope or across scopes.

The Target-Setting Tool is expected to use the information provided for individual scope 3 targets to determine the company's scope 3 headline ambition.

Where more than one target applies to the same emissions, the Tool is expected to distinguish between emissions covered for the first time and emissions that overlap with another target. This is intended to prevent overlapping emissions from being counted more than once when determining scope 3 headline ambition.

Companies may therefore need to provide sufficient information on the emissions covered by individual targets to enable the Tool to identify overlaps and calculate the resulting headline ambition correctly.

Summary and validation-related outputs

Once target-setting information has been entered, the Target-Setting Tool is expected to provide a consolidated summary of the company's target-setting inputs and outputs. This is expected to include, as applicable:

Output	Information generated or displayed by the Tool
Target-setting inputs	Summary of the target-setting method and information provided for each applicable scope, category and activity
Target coverage	Scope 1 coverage, scope 2 coverage, overall scope 3 coverage and scope 3 coverage by category

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Individual targets	Target type, method or pathway, target horizon, target ambition and resulting emissions reduction or alignment level
Target language	Individual target language and, where applicable, aggregated target language within or across scopes
Scope 3 headline ambition	Calculated headline ambition across the applicable scope 3 target boundary accounting for overlapping emissions

The Target-Setting Tool is expected to allow companies to download a PDF document and/or Excel spreadsheet containing the relevant target-setting inputs and outputs. Companies will be expected to submit these files through the validation portal as part of their CNZS V2.0 validation submission.