SBTi SERVICES

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

VALIDATION PORTAL

CORPORATE SUBMISSION MANUAL

Version 1. June 2025

SBTi
SERVICES

INTRODUCTION

This manual is a step-by-step guide to support corporate businesses to submit their science-based targets through SBTi Services' Validation Portal – a dedicated platform that digitizes the processes for registration, commitments and corporate target submission.

This guide covers everything you need to know about submitting your corporate targets – from getting started after registering (see the SBTi Services Registrations Manual, if you have yet to carry out this step) to using the Portal's main features. By following these steps, your submission should be complete, accurate, and ready for review by SBTi Services.

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CONTENTS & NAVIGATION

This manual guides you through the full SBTi Services target submission process – from accessing your submission form to finalizing your contract. Each section includes practical steps, explanations, and tools to help you complete your submission with confidence.

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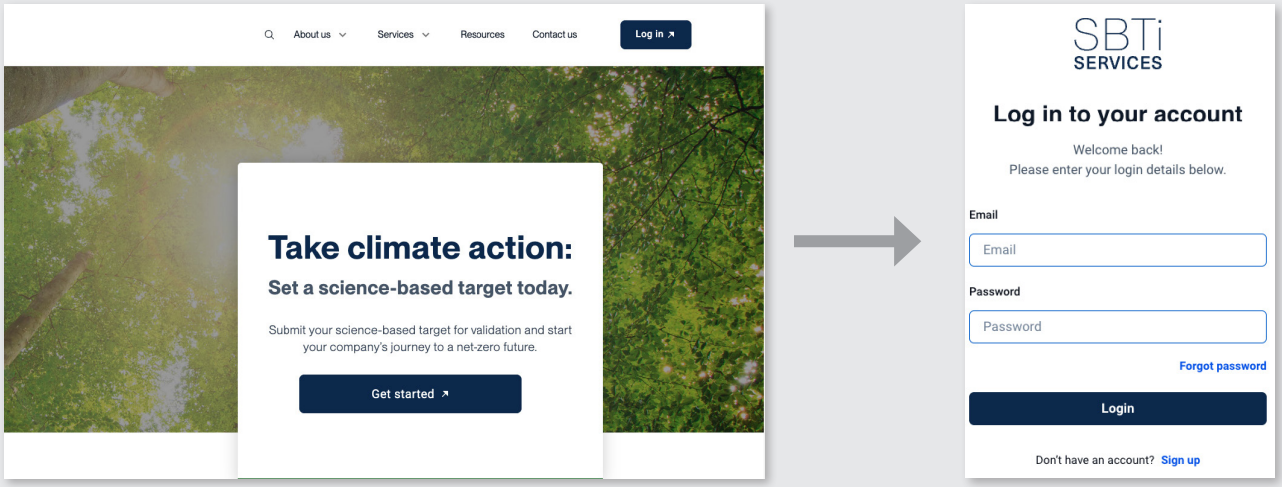
STEP 1: ACCESSING YOUR TARGET SUBMISSION FORM

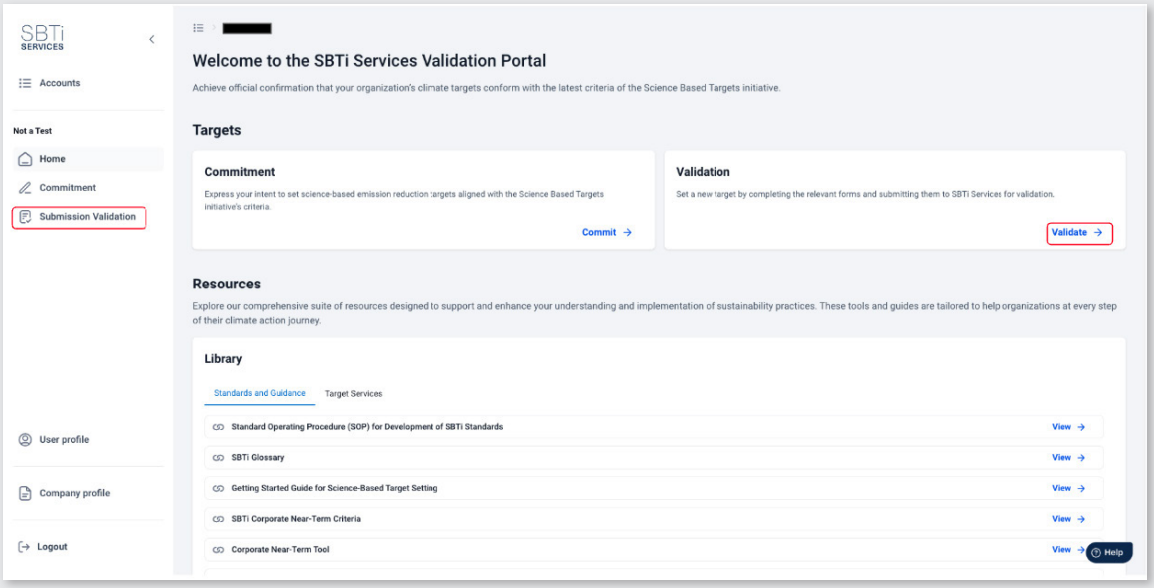
A. Start, or access, your submission form

1. To start a new target submission or continue one in progress, go to the Validation Portal from the SBTi Services homepage by clicking ‘Log in’ Log in ↗ at the top right corner.



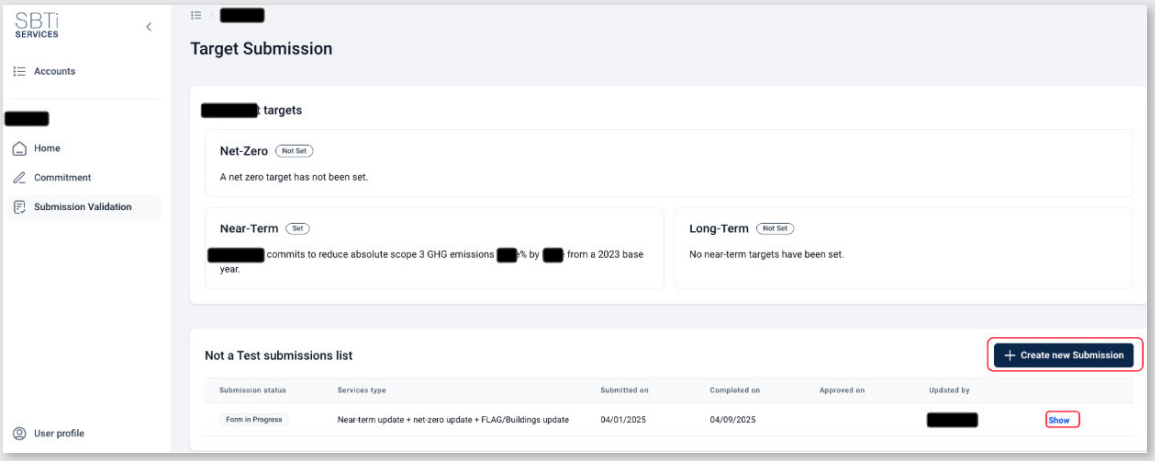
If your company hasn’t yet registered in the portal, please do so as soon as possible. Registration is a required first step for target validation, regardless of your submission route or commitment status. A short video guide and full Registration Manual are available to assist you.

2. On the homepage, click the “Validate” button or select the “Submission Validation” tab in the navigation pane.



3. You will then be directed to the “Target Submission” tab, where you will find your list of submissions.

4. If you are setting targets for the first time, click “Create New Submission”. If you already have a submission in progress, find it in the list and select “Show” to open it. This will take you into the detailed questionnaire and response environment of the Validation Portal, which is replacing the Excel-based submission form.



B. The key steps in your submission journey

Once inside your submission, you will progress through a series of structured tabs, organized into four main steps:

1. Validation Service
2. Submission Elements (largest and most comprehensive section)
3. Payment
4. Conditions

Each step includes a set of questions designed to guide your selections or gather more detailed information about your corporation and its emissions.

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STEP 2: CHOOSING THE RIGHT VALIDATION SERVICE FOR YOU

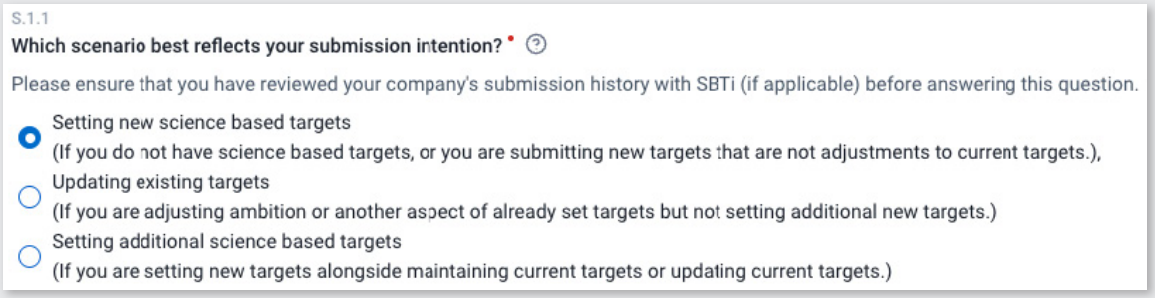
A. Choose your validation scenario

The “Validation Service Selection” section of the submission form helps define the purpose of your submission and guides you to the right validation pathway based on the information you provide about your company and its stage in the target setting process.

This section is the starting point of the questionnaire. Your selection in this section will determine:

- Which questions appear next
- What information you’ll need to provide
- How your submission will be reviewed.

At the start, you’ll choose from a short list of scenarios that best describe your situation – for example: whether you’re setting targets for the first time, updating previously approved targets, or adding new targets to an existing submission.

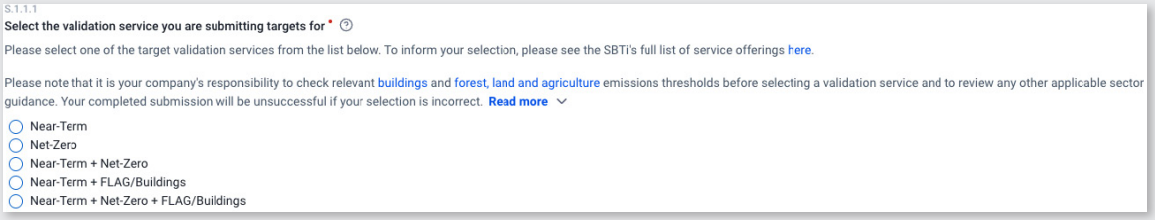


The selection you make customizes your validation service options. If you are met with an error that prevents you from progressing with your chosen intention, please get in contact with us using the help widget.

B. Select your validation service

Next, you will be prompted to select the validation service that corresponds to your submission. The available options depend on whether your company is setting targets for the first time, updating previously approved targets, or adding new targets to an existing submission. Please note that only one service can be selected per submission.

The portal presents these options in a single-select list, tailored to your validation scenario. Built-in validation checks ensure that only eligible services can be selected. If an incorrect option is chosen, an error message will appear, prompting you to make the necessary correction before proceeding.



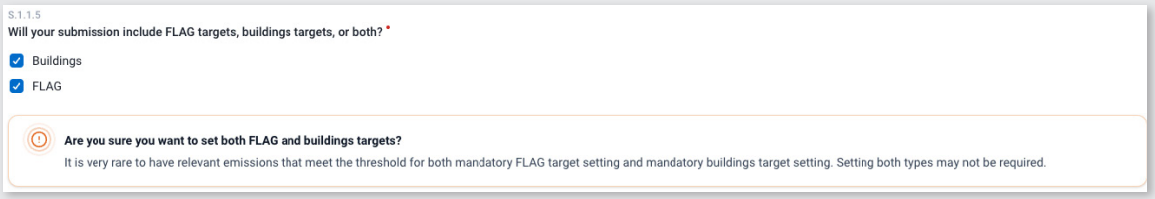
If your company is updating its targets, you will be asked to:

- Please confirm that the same base year is being used consistently across all relevant target scopes and timeframes. For example: if different base years are applied to near-term and long-term targets, the system will flag an error and require alignment before you can proceed.
- Identify the primary reason for the update. You can select from a list of common reasons, such as structural changes or updates to methodologies. If the reason is not listed, you can choose the “Other” option, which will prompt you to provide a written justification. This explanation must meet a minimum character count to ensure enough detail is provided. If the justification is too brief, a warning will appear, encouraging you to give a more comprehensive response.

This information is not required, and will not appear, for companies setting new or additional targets.

If your company plans to include targets related to land sector activities—such as FLAG (Forestry, Land, and Agriculture) targets or buildings targets:

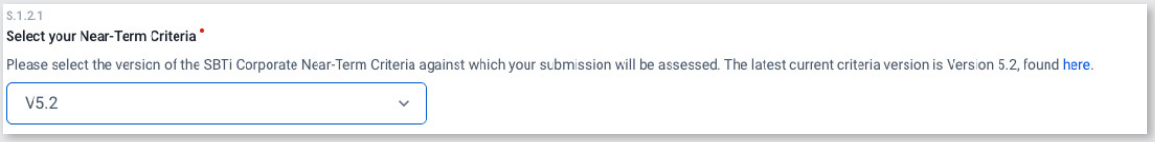
- Select whether FLAG and/or buildings targets are relevant to your submission from the multiple choice list. Based on your selections, the Portal will adjust the next set of questions to match your needs.
- If you select both FLAG and Buildings targets simultaneously, a warning message will appear. This combination is uncommon and may indicate an error in target selection. The system will prompt you to review and confirm the relevance of both target types before proceeding.



C. Choose assessment criteria

Finally, you will be asked to select the specific version of SBTi's Near-Term and Net-Zero criteria you intend to follow:

- These dropdown fields ensure that your submission aligns with the appropriate set of guidelines.
- While previous versions remain available for reference, selecting an outdated version will trigger a warning. The system will recommend using the latest criteria unless a justified and valid reason is provided for reverting to an earlier version.



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STEP 3: COMPLETING YOUR TARGET SUBMISSION

This is the most detailed part of the submission process and consists of multiple sections. Some sections will appear conditionally, based on your earlier selections in the “Validation Service” step – for example: if you indicated relevance for FLAG or Buildings targets, the corresponding sections will be displayed.

Structure of submission elements:

A. GHG Inventory
B. FLAG (if submitting FLAG targets)
C. Buildings (if submitting Buildings targets)
D. Targets
E. Progress and Reporting
F. Evaluation Questions

A. GHG INVENTORY TAB

The “GHG Inventory” tab includes seven sub-tabs:

1. Reporting Years
2. General Questions
3. FLAG (if not submitting FLAG targets)
4. Scope 1
5. Scope 2
6. Scope 3 (split into 15 Greenhouse Gas Protocol categories)
7. Overview

1. Reporting Years sub-tab

In this sub-tab, you will be asked to provide key details about the reporting periods of your emissions data.

What you need to do:

- Select your base year: Choose the year that will serve as the reference point for measuring future emissions reductions.
- Indicate your reporting format: Specify whether your company reports emissions data based on a fiscal year or a calendar year.
- Choose up to five reporting years: You must include at least one complete reporting year that falls within the two years prior to your submission date. These selected years will determine which emissions data you are required to provide in later sections of the form.

  Note: Each reporting year you select will prompt the system to request emissions data across relevant categories. The form uses conditional logic to ensure you only see and complete the fields that apply to your selected reporting years.

You will also be asked whether the data you are submitting represents a:

- Complete GHG inventory: Includes scope 1, scope 2, and scope 3 emissions.
- Partial GHG inventory: Includes only scope 1 and 2, or only scope 3 emissions

  Note: If you select “Partial”, you will be prompted to provide a justification for submitting incomplete emissions data. This explanation is required to help assess the completeness and validity of your submission.

Validation and error checks:

- The portal includes built-in validation checks to ensure that the reporting years you enter are valid, complete, and consistent with your selected base year (if applicable).
- If an invalid or incomplete year is entered – for example: a year without full data – you will receive a warning or error message prompting you to review and correct the entry before proceeding.

2. General Questions sub-tab

This sub-tab collects essential background information to support the validation of your targets. It ensures that your submission aligns with SBTi’s requirements and methodologies.

The section is divided into three key parts, each focusing on a distinct aspect of your company's approach to emissions accounting and target setting. These parts help provide the necessary context for a thorough and accurate validation process.

What you need to provide:

- Organizational structure: Provide an overview of your company's business activities, as well as its legal and operational structure.
- Emissions reporting approach: Describe how your company defines its greenhouse gas (GHG) emissions reporting boundaries, including whether you use the equity share, operational control, or financial control approach, in alignment with the GHG Protocol (GHGP).
- Base year emissions uncertainty: Disclose any changes to your organizational structure, operations, or GHG calculation methodologies that have occurred since your base year emissions were established.

2a. Alignment with GHGP subsection

In this subsection, you will be asked to provide key details about your company's operations and how your GHG emissions are reported.

What you need to provide:

- A clear overview of your organization's primary business activities and explanation of how these activities relate to your reported GHG emissions.
- An overview of your company's business model – such as Business-to-Business (B2B) or Business-to-Consumer (B2C – to help contextualize your emissions profile.
- Confirmation that your emissions reporting is consistent with the principles and requirements of the GHGP.

Conditional questions:

Based on your responses, additional follow-up questions may appear, particularly if your reporting does not fully align with the minimum boundary requirements of the Greenhouse Gas Protocol or the SBTi's target-setting criteria.

These follow-up questions are designed to clarify your emissions reporting scope and ensure consistency with SBTi's requirements and validation standards.

2b. Organizational Boundary subsection

In this subsection, you will be asked to explain how your company defines its organizational boundary for GHG emissions reporting. This includes identifying the approach used – such as equity share, operational control, or financial control – in accordance with the GHGP.

What you need to do:

Select your consolidation approach:

- Operational control
- Financial control

Your company accounts for emissions in proportion to its ownership share in each operation.

Additional requirements:

- Depending on your selected consolidation approach, you may be prompted to provide additional details – particularly if your GHG emissions reporting method differs from your financial accounting approach.
- If there is a discrepancy between your financial and GHG accounting approaches, you are required to provide a clear and well-reasoned justification.

  Note: A minimum character count applies to ensure that your explanation is sufficiently detailed and complete for validation purposes.

2c. Company Structure subsection

This subsection of the form asks you to explain how your company accounts for GHG emissions across all entities in which it holds an equity share.

What you need to do:

Upload a completed CSV template that includes the following details for each relevant entity:

- The entity name
- Business activities of the entity
- The percentage of equity your company holds

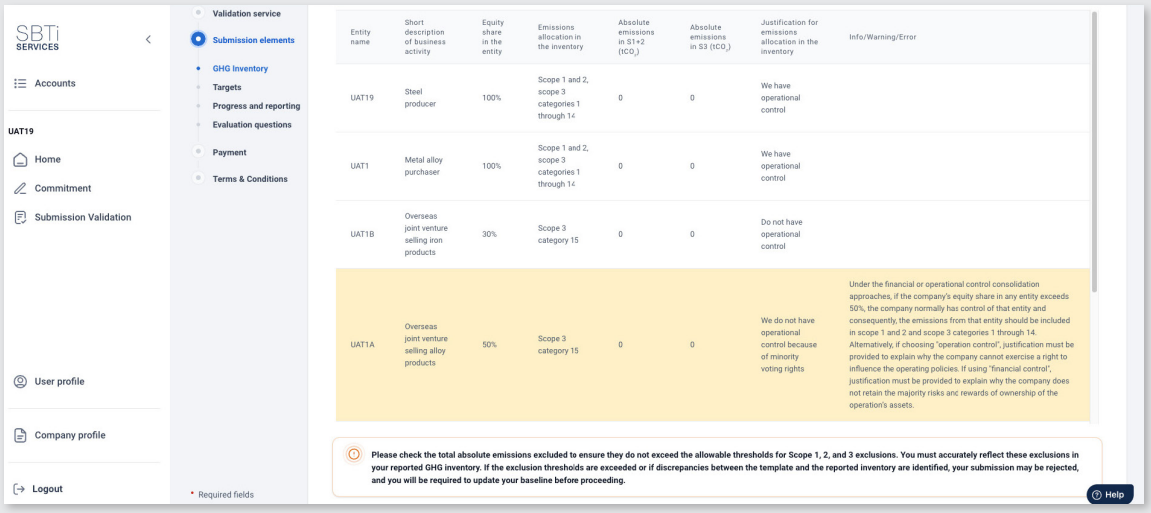
- Where that entity's emissions have been allocated within your GHG inventory (clarifying whether emissions are excluded)
- The magnitude of excluded emissions from scope 1 and 2
- The magnitude of excluded emissions from scope 3
- Justification for the allocation of emissions

For allocation within inventory, make sure your data exactly matches values in the Data Dictionary. For further guidance on using Data Dictionary, refer to the Annexes.

Note: You are required to include all relevant entities, including those in which your company holds less than 50% equity or entities that are currently excluded from your GHG inventory. This level of detail is necessary to ensure that your selected consolidation approach is being applied accurately and in accordance with the GHGP.

Guidance and support:

- Further instructions on how to complete the company structure CSV are available in Annex A.
- Additional guidance is built into the form to assist with uncommon but acceptable reporting scenarios. For example: if an entity in which your company holds more than 50% equity is reported solely under scope 3, category 15, the system will flag this and provide clarifying guidance to help ensure your reporting remains consistent, accurate, and aligned with GHGP standards.



2d. Recalculation Triggers subsection

This subsection collects data on any changes your company may have made to its GHG accounting since the development of the base year GHG emissions inventory that is being submitted for validation.

These changes may include:

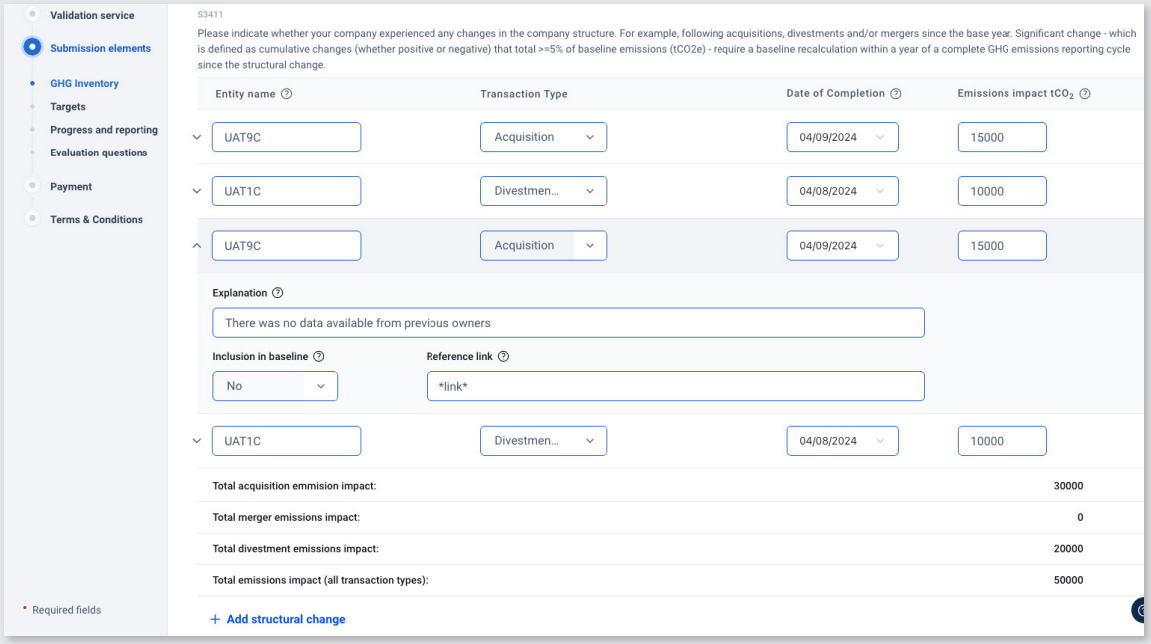
- Structural changes – such as mergers, acquisitions, divestments, or other alterations to the company's organizational boundaries.
- Methodological changes – including updates to the methodologies used for calculating emissions, changes in emission factors, data sources, or calculation tools.

What you need to do:

- Respond "Yes" or "No" to indicate whether any structural changes have occurred that are not reflected in the submitted base year.
- If you answer "Yes", you will be required to:

    - Indicate when each structural or methodological change occurred.
    - Clearly explain what the change involved – for example: the acquisition of a new business unit or an update to emission calculation methods.
    - Quantify, where possible, how the change affected your reported emissions (e.g., increase or decrease in total emissions)

This information helps ensure that your base year emissions are accurate and consistent with your current organizational structure.



You will also be required to provide similar information if there have been any changes to your emissions calculation methodologies.

What you need to do:

- Describe any changes to your emissions calculation methods that have occurred since the base year was established.
- Responses should be sufficiently detailed to support the assessment process. To ensure this, character limits have been set to encourage comprehensive explanations.

This section ensures that your emissions data remains comparable over time, which is essential for accurately setting targets and tracking progress toward them.

Recalculation requirement:

- After you submit your full GHG inventory, any emissions resulting from changes since the base year will be compared against your total baseline emissions to assess their impact.
- Near-term Criterion 27 (SBTi Services criteria assessment indicators) will be assessed based on this comparison.
- If the cumulative sum of all changes prior to the grace period exceeds 5% of your baseline emissions, you will be required to recalculate your baseline before submitting it.
- The grace period referenced allows companies to submit using a base year emissions inventory that does not reflect all structural or calculation method changes if those changes occurred within one year before the latest full reporting cycle. Any cumulatively significant changes before that must be reflected in the emissions inventory; changes after are strongly recommended but not required.

2e. Bioenergy CO_2 Emissions subsection

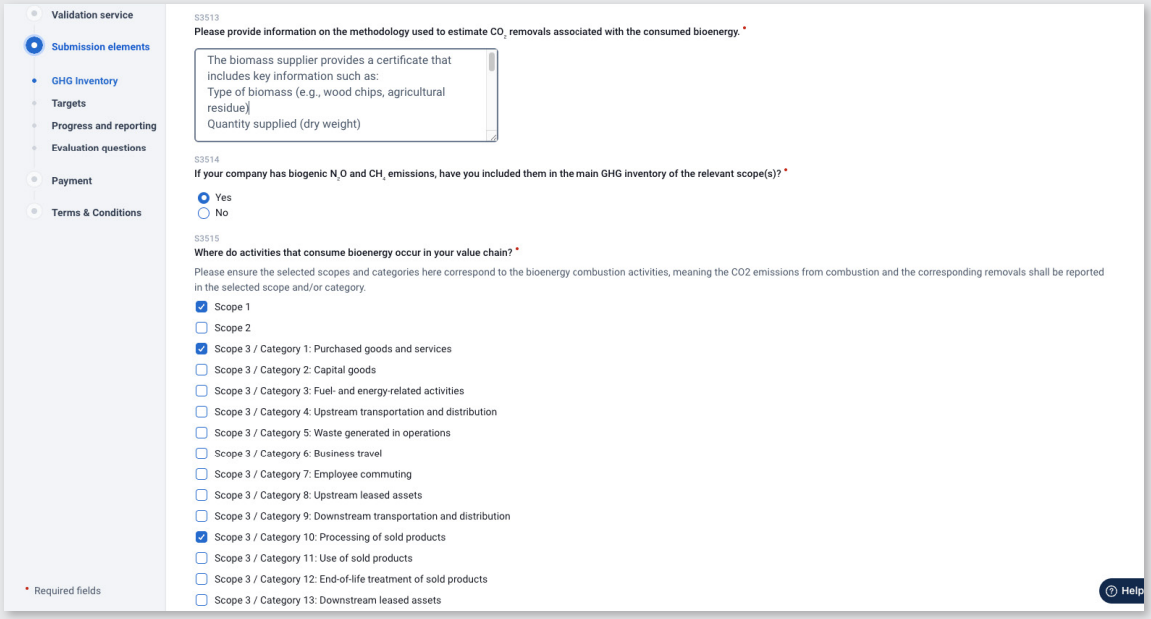
In this subsection, you may be prompted to disclose whether your company – or any part of its value chain—produces CO_2 emissions from the use of bioenergy.

What you need to do:

If bioenergy combustion emissions are included in your GHG inventory, you must provide:

- Details on the methodology used to calculate these emissions.
- Any associated removals related to the bioenergy emissions.
- If bioenergy combustion emissions are included in your GHG inventory, you must provide the following information:
- Methodology: A description of the methodology used to calculate these emissions.
- Associated Removals: Any carbon removals directly related to the reported bioenergy emissions.
- Emissions Accounting: Clear identification of where these emissions are accounted for within your operations and value chain, specifying the relevant scopes and categories (e.g., scope 1, scope 2, scope 3 – category 4).

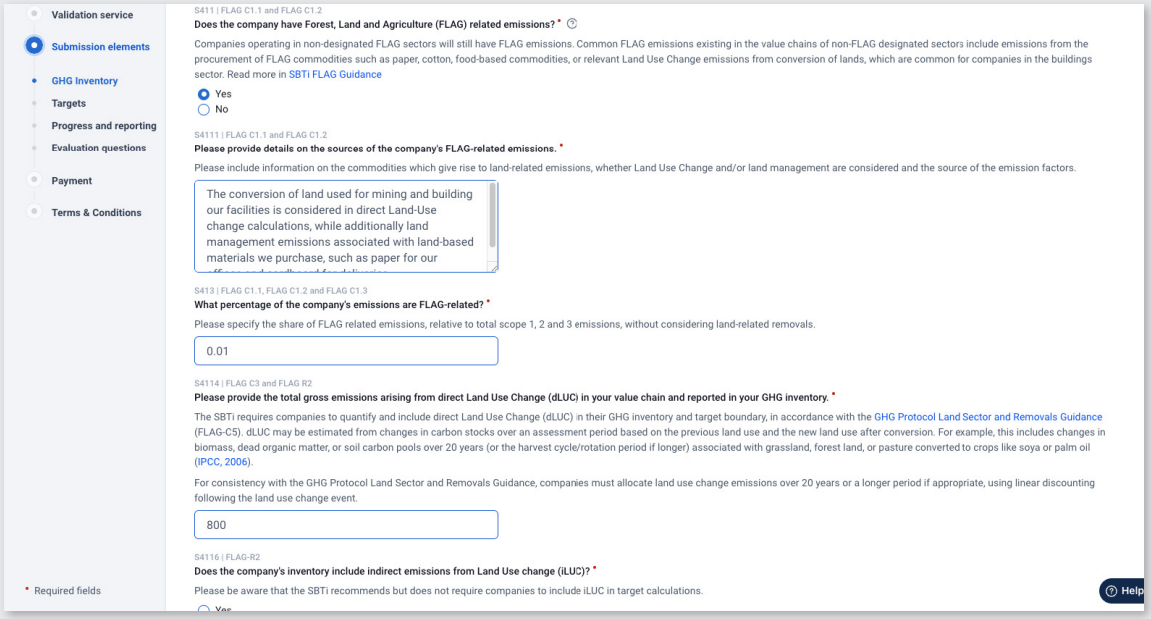
This information helps ensure transparency and consistency in the accounting and reporting of bioenergy-related emissions, in line with recognized GHG reporting standards.



3. FLAG (not setting FLAG targets) sub-tab

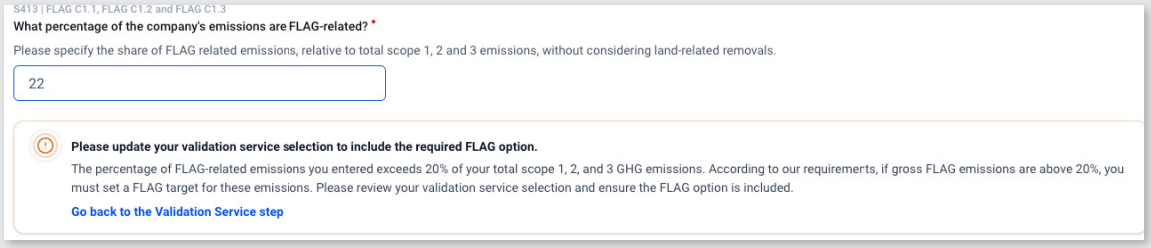
In this sub-tab, you will be asked to explain why you are not submitting forestry, land and agriculture (FLAG) targets by providing the following information:

- The percentage of emissions from FLAG sources relative to your company's total emissions.
- Confirmation that land-use change (LUC) emissions are included in your calculations.



Additional guidance:

If FLAG-related emissions account for more than 20% of your total GHG emissions, you will be required to update your validation service selection to reflect the inclusion of FLAG targets.



4. Scope 1 sub-tab

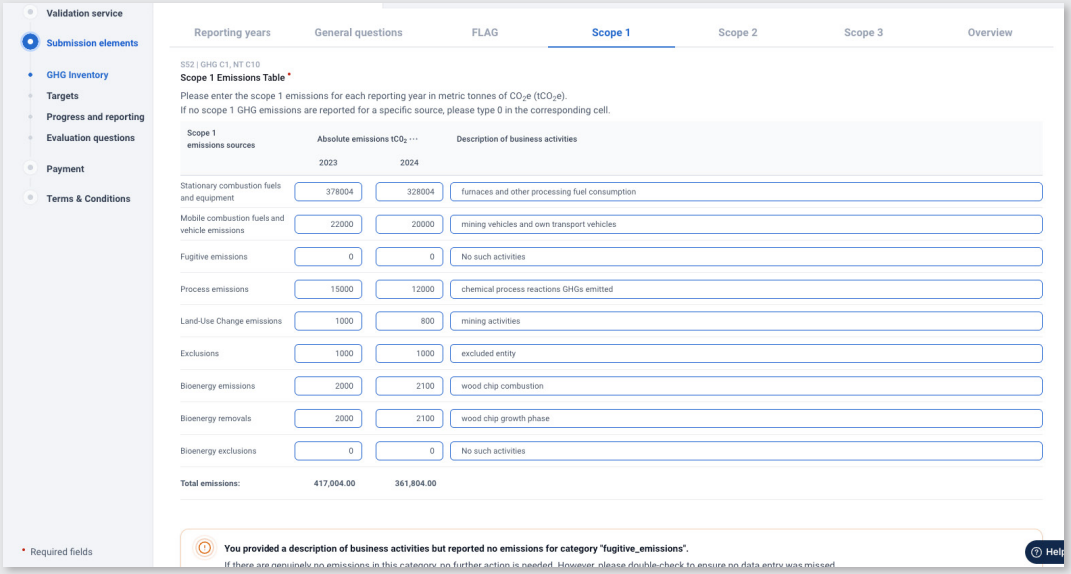
In the “scope 1” sub-tab, you will be asked to provide data on your scope 1 emissions and describe the associated sources for each reporting year, in accordance with the coverage requirements of the GHGP.

These scope 1 emissions include:

- Stationary combustion – emissions from fuels burned in fixed equipment (e.g., boilers, furnaces).
- Mobile combustion – emissions from fuels used in company-owned or controlled vehicles.
- Fugitive emissions – unintentional releases of greenhouse gases, such as refrigerant leaks or methane from pipelines.
- Process emissions – emissions from physical or chemical processes, such as cement or chemical manufacturing.
- Land-use change (LUC) emissions – if not covered under FLAG targets
- Exclusions – any sources intentionally omitted must be clearly identified and justified.

What you need to do:

For each activity, report the associated emissions and, where applicable, describe the related business activities. If an activity is not relevant, enter “0” in the emissions field. No further information is required for rows with a value of “0”.



Additional guidance:

If zero emissions are entered for a particular source while a description of the activity is also provided, the system will generate a warning prompt. This prompt will request confirmation that the zero emissions entry is intentional, despite the presence of an associated activity description.

In the “General Questions” section, if bioenergy emissions are confirmed as relevant and scope 1 is reported to include emissions from the bioenergy combustion phase, additional details will be required on the following:

- Bioenergy emissions
- Bioenergy removals
- Bioenergy exclusions

Please also refer to the “scope 2” sub-tab section below for a list of common errors.

5. Scope 2 sub-tab

Scope 2 data entry follows a structure similar to scope 1, with predefined activity options for reporting emissions. However, additional information is required, including:

- Confirmation of the tracking method used – either location-based or market-based.
- Verification of the eligibility of any market instruments (e.g., renewable energy certificates), along with confirmation that they meet recognized quality criteria.

Common scope 1 and 2 warnings/errors:

User Action	What You’ll See
Left an emissions source incomplete	Highlighted fields and a warning message prompting completion
Selected “Other” but didn’t specify the type	Warning message requesting a description of the business activity
Entered an invalid value	Error message – dropdown will prevent incompatible or incorrect selections
Used a comma in a number (e.g., 1,000)	Error – use a period instead (e.g., 1000.00)
Entered a duplicate without changes	Warning message – entry may be flagged for review

6. Scope 3 sub-tab

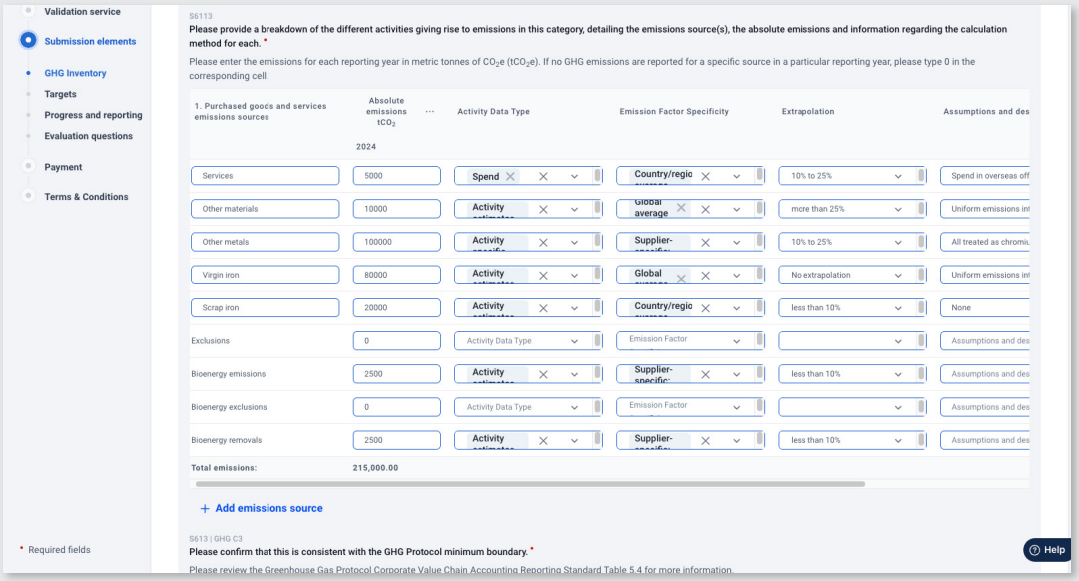
Scope 3 data entry is organized by individual categories, with each category presented on a separate page within the scope 3 sub-tab. For each category, the first step is to confirm its relevance and whether it meets the minimum boundary requirements defined by the GHGP.

If relevant, you need to:

- Confirm alignment with both the GHG Protocol minimum boundary requirements and any SBTi-specific inclusions.
- Report absolute emissions, broken down by activity.
- For each reported activity, provide the following details:

    - The type of activity data used.
    - The corresponding type of emission factors applied.
    - The level of extrapolation applied.
    - Any assumptions or other notes on calculation methods.

- Additionally, answer supplementary questions to ensure comprehensive accounting. For example: whether fossil fuels are sold or distributed as part of your value chain.



Guidelines for entering multiple line items:

- When emissions data varies for the same activity (e.g., due to different suppliers or data sources), it's recommended to enter separate line items.
- For each line item, you may select multiple activity data types and emission factor specificity levels, if multiple methods were used in the calculation.
- Each line item must have a unique name or label to distinguish it from others. For example: If you are reporting emissions for the same commodity purchased from different suppliers – and the data quality or emission factors differ – assign a distinct label to each entry (e.g., Steel Supplier A, Steel Supplier B) to avoid duplication errors and ensure accurate tracking.

7. Overview sub-tab

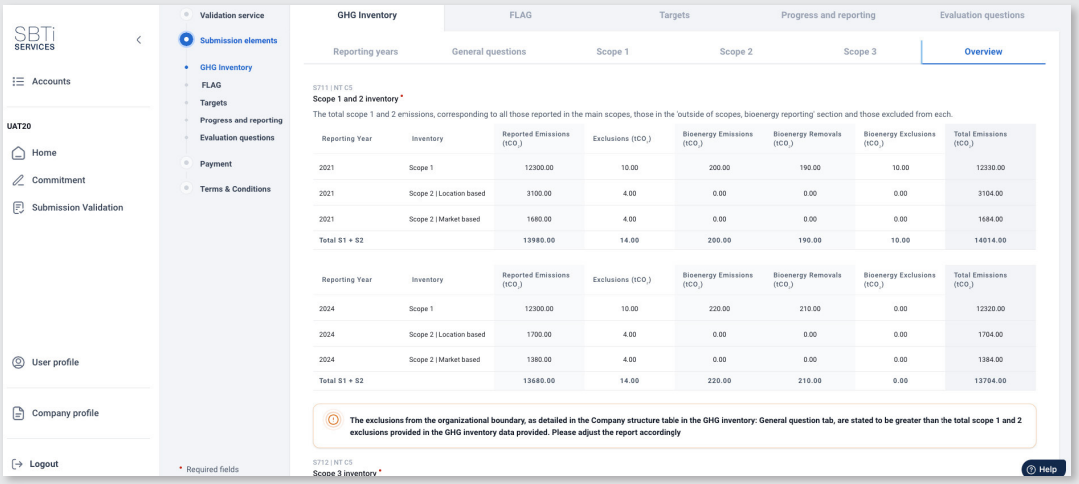
The "Overview" sub-tab summarizes all GHG emissions data provided across the selected reporting years. It performs key checks to ensure:

- Base year emissions do not include exclusions exceeding the 5% significance threshold.
- The base year remains valid and does not require recalculation based on structural or methodological changes.
- The appropriate sector-specific target-setting approaches can be identified and applied.

7a. GHG Emissions subsection

The "GHG Emissions" subsection within the "Overview" sub-tab provides a consolidated summary of your company's reported greenhouse gas (GHG) emissions.

- The first table displays the breakdown of scope 1 and scope 2 emissions for the selected reporting years, along with the combined total using the chosen tracking method (location-based or market-based).
- The second table summarizes the total scope 3 emissions for the selected scope 3 reporting years.
- Additionally, the section presents the total base year emissions for scope 1, scope 2, and scope 3, expressed in tonnes of CO_2 equivalent (tCO_2e).



Both tables provide an overview of your reported emissions, including: reported emissions, exclusions, bioenergy emissions, bioenergy removals, bioenergy exclusions and total emissions.

- Reported emissions reflect the main inventory of GHG emissions, excluding bioenergy and excluded sources.
- Total emissions include the sum of reported emissions, net bioenergy emissions (emissions minus removals), and exclusions.

Below these tables, the section also displays the total base year emissions for scope 1, scope 2, and scope 3, expressed in tCO_2e.

7b. Recalculation Triggers subsection

The content of the “Recalculation Triggers” subsection is dynamically generated based on the data entered in the “GHG Inventory” section of the “General Questions” tab.

- The absolute emissions associated with structural changes since the base year are compared to the total baseline emissions.
- This comparison is used to assess compliance with Near-term Criterion 27 (NT C27).

If either of the following conditions apply:

- Structural or methodological changes made prior to the grace period account for more than 5% of baseline emissions, the baseline must be recalculated before submission.
- Near-term Criterion 27 (NT C27) is triggered, an alert will be issued, and you will be required to recalculate your base year emissions before proceeding with the submission process.

7c. Determining sector-specific target requirements

To determine whether sector-specific target setting is required, optional, or not applicable, companies must complete a table confirming whether they have scope 1, 2, and/or 3 emissions associated with specific activities in the following sectors:

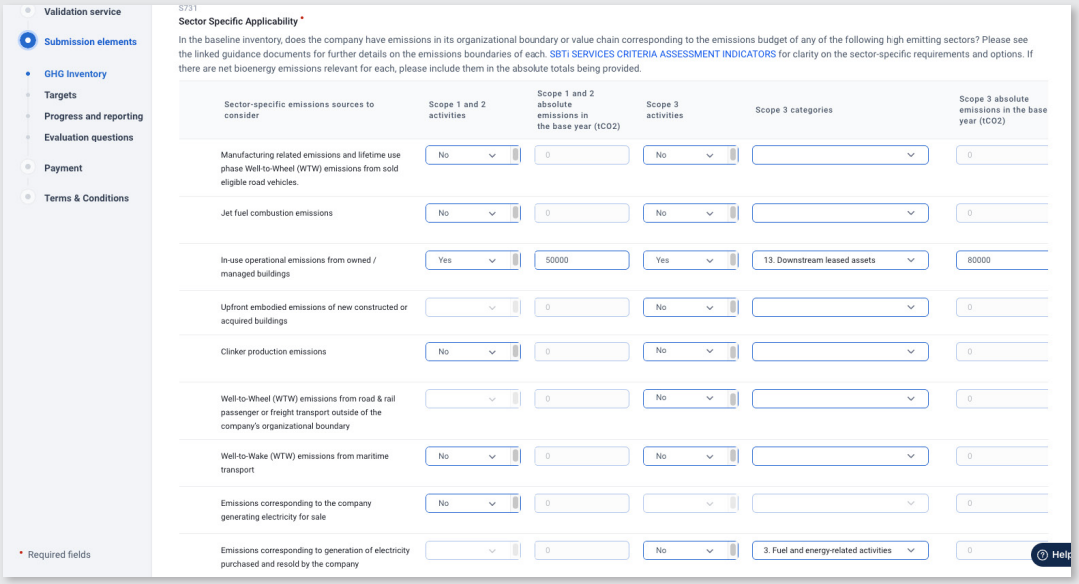
- Automakers
- Aviation
- Buildings
- Cement
- Land Transport
- Maritime
- Power
- Steel

If emissions arise from the relevant sources within any listed sector, the following steps are required:

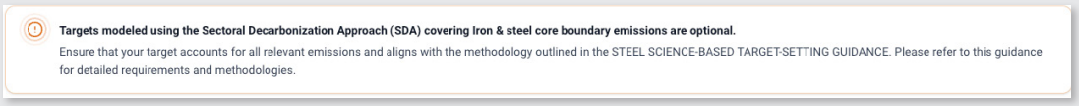
- Enter the absolute emissions data for the applicable scope(s), based on how emissions are allocated within your GHG inventory.
- Refer to the guidance provided in the table to determine which scopes are applicable to each sector.

  Note: All emissions must be reported in metric tonnes of CO_2 equivalent (CO_2e) and must include net bioenergy emissions, where relevant to the specific scope or category.

Once all relevant data is entered, click “Validate Table” to proceed.



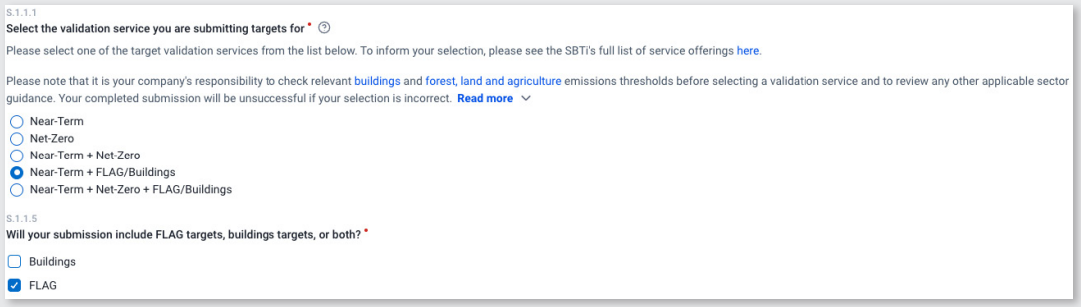
The portal will then display warning messages indicating the relevance of sector-specific target setting, clearly specifying whether a sector requires a mandatory or optional target-setting approach.



B. FLAG (setting FLAG targets) tab

1. Validation Service sub-tab

If your company is required to set a FLAG target under the SBTi's FLAG guidance, you must first select a FLAG validation service in the "Validation Service" section (refer to questions S.1.1.1 and S.1.1.5). Otherwise, the FLAG target-setting tab will not be accessible.



2. Uploading the FLAG CSVs

To comply with the SBTi's FLAG guidance, companies required to submit FLAG targets must also complete and upload the FLAG Annex, which now consists of two required CSV files:

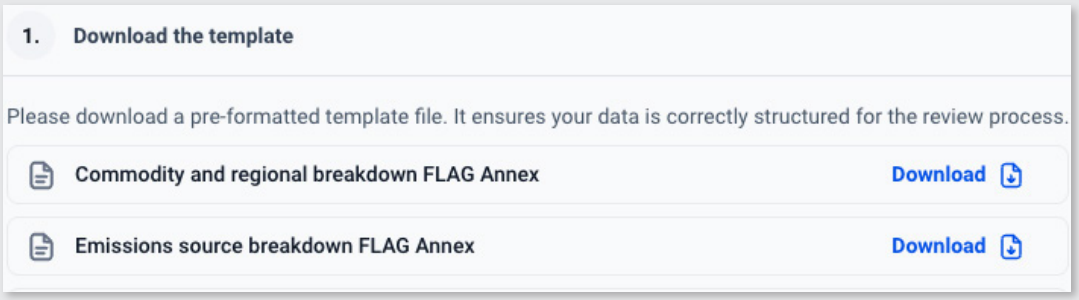
- Commodity and Regional Breakdown.
- Emissions Source Breakdown.

Please refer to the SBTi Services Validation Portal: CSV Upload Guidance for detailed guidance on regions, commodities and confirming where in the inventory your emissions occur, including when exceptions are allowed and how to stay aligned with the Data Dictionary to prevent validation issues.

These files must be:

- Completed with the highest level of granularity possible, ensuring detailed and accurate data.
- Uploaded using the official templates provided in the portal.

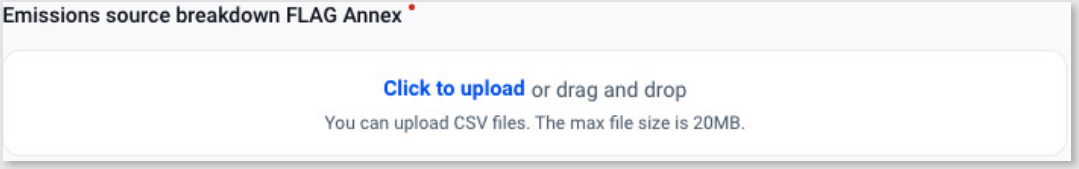
  Note: The FLAG CSVs are mandatory components of the submission for companies with FLAG-relevant emissions.



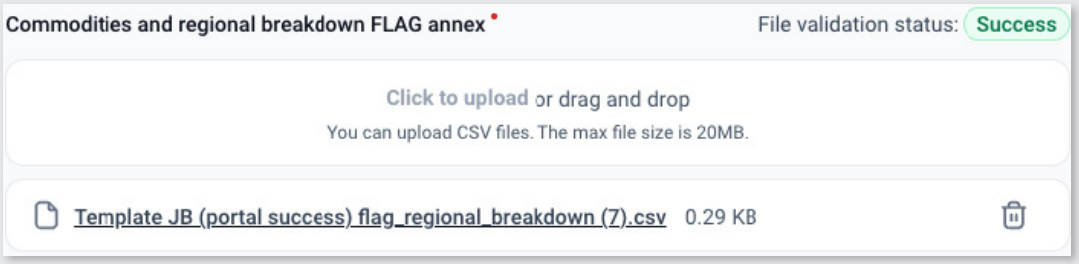
When completing these templates, it is essential to ensure that all relevant scope 1 and/or scope 3 FLAG GHG emissions are accurately categorized by:

- Commodity or product group.
- Region of production.
- Emission intensity.
- Data source.

If your company intends to set a commodity pathway target, the product names listed must precisely match those specified in the FLAG tool and guidance (e.g., “Leather – cattle hides”).



Once completed, these templates must be uploaded to the submission portal without modifying the original structure or formatting. Any alterations may result in processing errors or delays in the validation process.



Further instructions on completing FLAG CSVs are available in Annex B.

3. Responding to key FLAG queries

In addition to uploading emissions data, companies are required to answer a series of questions related to land-based activities and associated emissions within their organizational boundary and value chain. This includes disclosing whether the company has:

- On-farm or forestry activities within owned or controlled operations (S8.1.1)
- On-farm or forestry activities within its broader value chain (S8.1.2)
- These questions help determine the applicability of FLAG requirements and ensure accurate classification of land-related emissions.

Where applicable, you must report:

- Land use change (LUC) emissions.
- Land management emissions (including CO_2 separately from CH_2, and N_2O).
- Carbon removals, such as those from agroforestry or improved soil management.

Note: All FLAG GHG inventories must be prepared in line with the GHG Protocol Land Sector and Removals Guidance; fossil-based agricultural emissions such as those from tractors and irrigation systems can either be integrated into FLAG emissions or reported under a separate Energy & Industry (E&I) target.

4. Providing FLAG removals accounting

Only removals that meet the five criteria outlined in the GHG Protocol (GHGP – ongoing storage, traceability, primary data, uncertainty management, and reversals accounting – can be included in FLAG GHG accounting and emissions targets.

If no removals are included in the submission, the company must provide a justification and outline its plans to improve future accounting (S831, S83111). Note: Removal credits cannot be sold or transferred (S832).

5. Confirming position on no-deforestation, no-conversion and no-peat-burning

Your company is asked to disclose whether they have primary deforestation-linked commodities in your organizational boundary or value chain (S851) and whether you have existing no-conversion or no-peat-burning commitments (S858). These commitments are strongly recommended and play a crucial role in achieving and maintaining credible FLAG targets.

C. Buildings tab

The buildings target-setting tools are not yet integrated into the validation portal. As a result, setting buildings-related targets still requires the manual upload of target-setting tools and corresponding annexes to verify that emissions are appropriately allocated and targeted.

The “Buildings” tab therefore involves the mandatory upload of the Buildings Annex (available within the tab, or on the SBTi Services webpage here), in which the company must:

- Confirm the relevant user types
- Indicate the magnitude of emissions associated with each user type.

The emissions reported for these qualifying user types must be consistent with the data submitted in the “GHG Inventory Overview” sub-tab for both Buildings: In-Use Operational and Buildings: Upfront Embodied target-setting.

D. Targets tab

1. Targets tab

1a. View summary of GHG emissions coverage

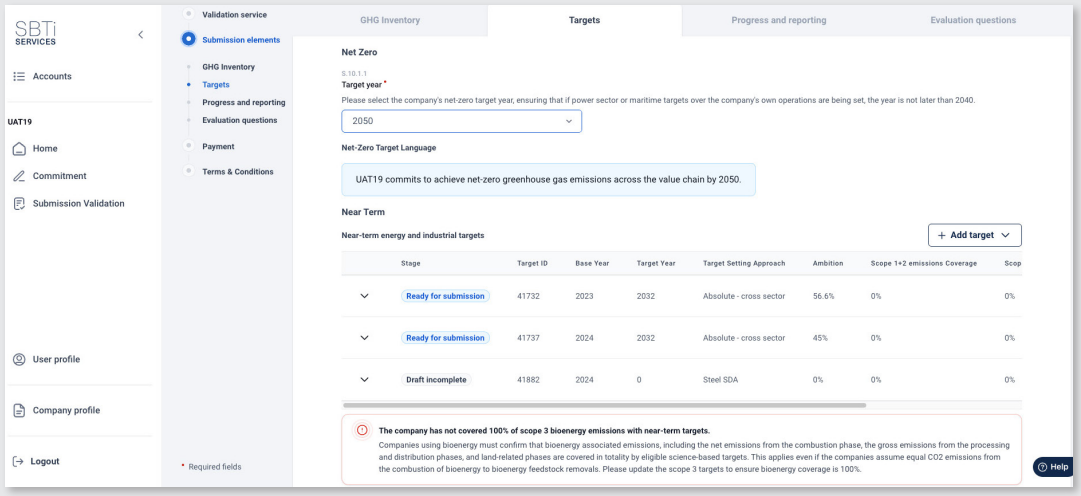
The “Targets” tab gives a clear summary of your company’s science-based targets and corresponding GHG emissions coverage. It’s designed for easy review to meet SBTi Services’ validation requirements.

Key features include:

- Separate emissions coverage summaries by:
  - scope 1 and 2
  - scope 3
  - FLAG (Forest, Land, and Agriculture)

- Ability to add and confirm targets for:
  - timeframes: Near-term and long-term (if setting a net-zero target)
  - emission types: Energy and Industry, and FLAG (if applicable)

- Display of key details per target, including:
  - target ID
  - base year
  - target year(s)
  - level of ambition
  - target-setting approach



The displayed target ambition depends on the selected target-setting approach. For example:

- SDA (Sectoral Decarbonization Approach) targets are based on emissions intensity, so the ambition shown reflects the targeted reduction in intensity.
- Supplier engagement targets are based on the share of emissions within targeted categories, so the ambition shown reflects the proportion of total emissions these categories represent.

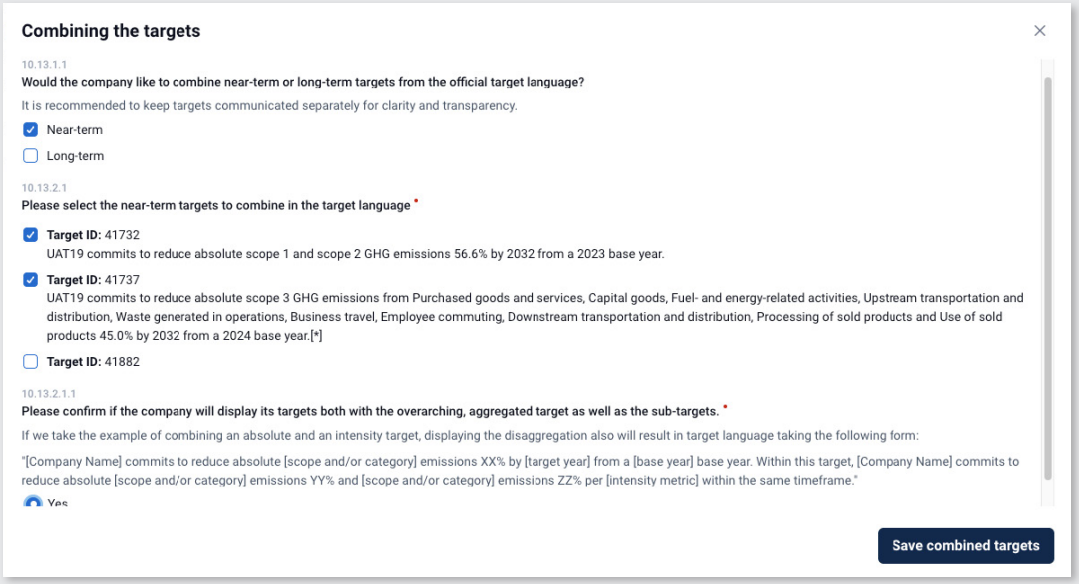
  Note: If a company chooses to display intensity targets as absolute values, the ambition shown in tables may differ from the wording used in the overall target description.

1b. Review target language

In addition to summarizing individual targets, the “Targets” tab allows companies to review and refine their overall target language.

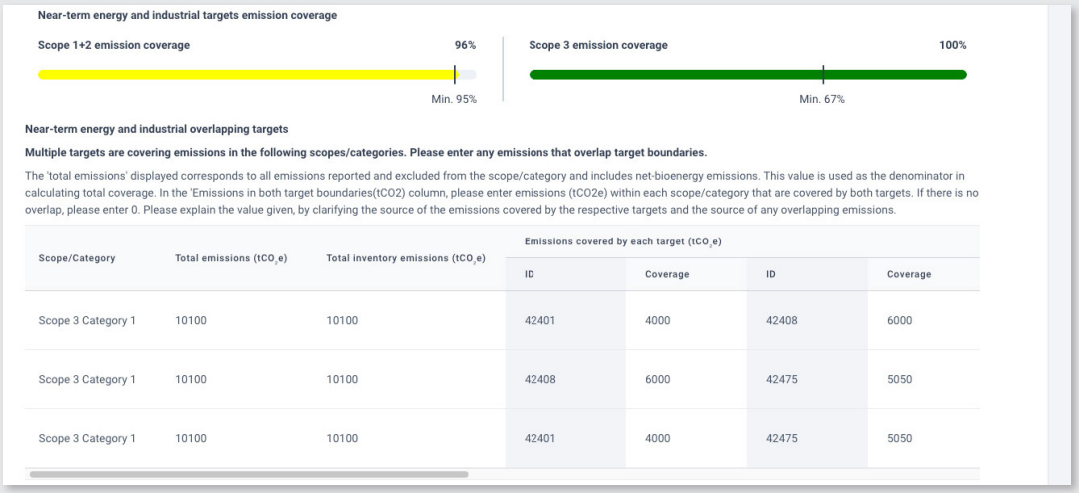
The “Combine Targets” section provides functionality to merge the language of eligible targets, supporting the creation of a clear and cohesive overall target statement for use in contracting and public disclosures.

Note: While this feature is available, SBTi Services strongly recommends maintaining transparency by avoiding the combination of targets whenever possible.



1c. Clarify emissions overlap

The “Targets” tab includes a dedicated section for clarifying any potential overlaps in emissions coverage boundaries across different targets. This helps ensure that any overlapping coverage is clearly identified and appropriately accounted for, enabling SBTi Services to accurately assess the total emissions coverage.



Near-term energy and industrial targets emission coverage

Scope 1+2 emission coverage 96%

Min. 95%

Scope 3 emission coverage 100%

Min. 67%

Near-term energy and industrial overlapping targets

Multiple targets are covering emissions in the following scopes/categories. Please enter any emissions that overlap target boundaries.

The 'total emissions' displayed corresponds to all emissions reported and excluded from the scope/category and includes net-bioenergy emissions. This value is used as the denominator in calculating total coverage. In the 'Emissions in both target boundaries(tCO2) column, please enter emissions (tCO2e) within each scope/category that are covered by both targets. If there is no overlap, please enter 0. Please explain the value given, by clarifying the source of the emissions covered by the respective targets and the source of any overlapping emissions.

Scope/Category	Total emissions (tCO_2e)	Total inventory emissions (tCO_2e)	Emissions covered by each target (tCO_2e)			
			ID	Coverage	ID	Coverage
Scope 3 Category 1	10100	10100	42401	4000	42408	6000
Scope 3 Category 1	10100	10100	42408	6000	42475	5050
Scope 3 Category 1	10100	10100	42401	4000	42475	5050

For any scope or category where emissions are covered by more than one target, the total emissions are displayed first, followed by the target IDs and their respective targeted emissions. Your company is required to clarify the extent of any overlap between the targets listed in each row to ensure that the overall emissions coverage can be accurately confirmed.

2. Add, or update, cross-sector targets

To add or update a cross-sector target, go to the “Targets” tab and choose one of the following options:

- Click “Add new target” and select “Add cross-sector target”, or
- Click the edit icon next to an existing cross-sector target

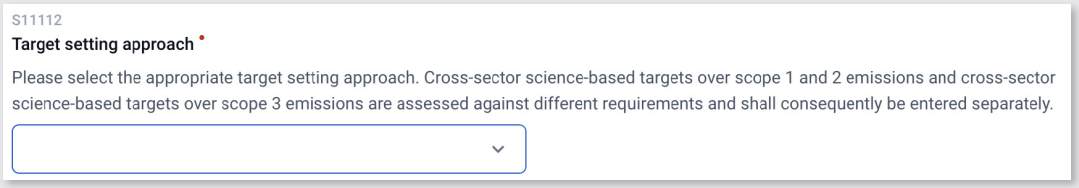
This action can be initiated from either the near-term or long-term target tables. The system will automatically assign the appropriate target term based on the table you use.

Once on the “Add Cross-Sector Target” screen, the first step is to select your company’s target-setting approach (Question 11.1.1.2). Each approach triggers a tailored set of questions, ensuring that only the relevant fields are displayed. These customized paths are designed to collect the necessary data for accurately assessing the ambition level of your target.

Depending on the selected approach, you may be asked to provide:

- The emission scopes the target covers
- The target year
- Activity data, where applicable

Below is a guide detailing the required information for each available target-setting approach.



2a. Absolute method target-setting approach

If you select the absolute emissions reduction method, you will be required to set targets that reduce your company's total emissions over a defined timeframe. These targets can apply to scope 1 and/or 2 and/or scope 3, depending on your selection.

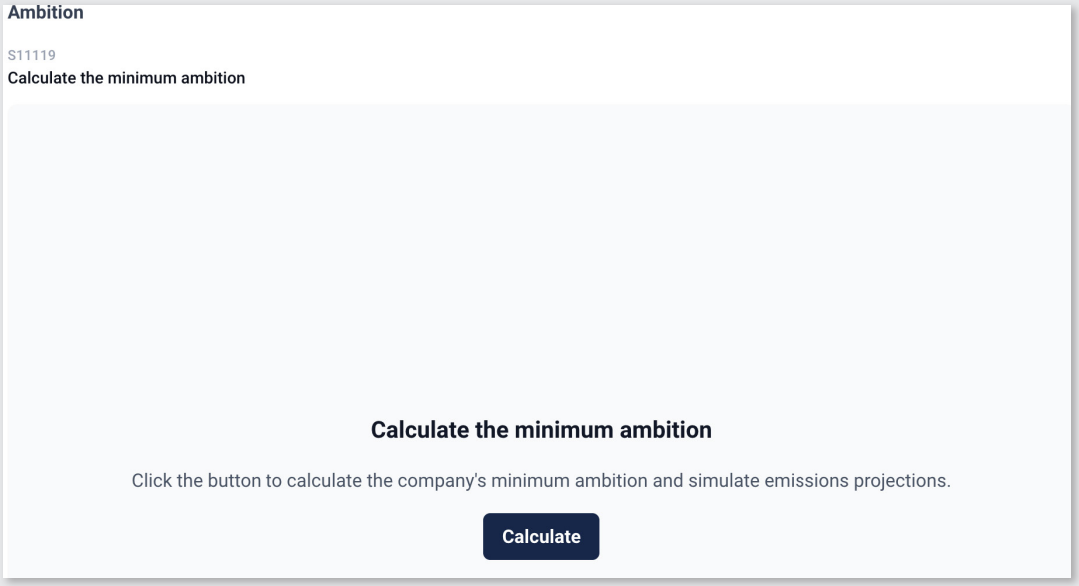
The target period is automatically determined based on the base year and target year previously specified in the "Reporting Years" tab.

This approach requires the following inputs:

- Target Year: Must fall within a 5–10 year range from the submission date, in line with Near-Term Criterion 13 (NT C13).Target year: Must fall within a 5-10 year range from the submission date, in line with Near-Term Criterion 13 (NT C13).
- Emission Scopes Covered: Indicate whether the target applies to scope 1 and/or 2 or scope 3. Based on your selection, the system will display the relevant emissions data and input options.

- Absolute Emissions Within the Target Boundary: You must enter emissions values for both the base year and the most recent reporting year for the selected scope(s).
  - For scope 3, emissions must also be disaggregated by category.
  - The tables will show your previously reported emissions, including main category emissions and net bioenergy emissions, where applicable.

Once all required data is entered, click the “Calculate” button. The system will verify your inputs and automatically determine the minimum required ambition for your target in line with SBTi criteria.



2b. Physical and Economic (GEVA) Intensity target-setting method

This method is only available for targets covering scope 3 emissions.

If you choose either of the intensity-based approaches – GEVA (Greenhouse gas Emissions per unit of Value Added) or physical intensity – you will need to provide details about the activity metric used to calculate your emissions intensity.

You will be required to provide:

- Intensity metric:
  - For GEVA targets, select a metric from a predefined list.
  - For physical intensity, you may define your own metric (e.g., emissions per unit of production).
- Unit of output: Specify the unit that reflects your company's business activity, such as per ton of product or per dollar of value added.
- Target year: Must fall within the permitted 5–10 year range from the submission date, in accordance with Near-Term Criterion 13 (NT C13).
- Growth projection: Provide your company's expected growth in relation to the selected intensity metric, along with a clear justification.
- Absolute emissions: Input the base year and most recent reporting year emissions values, disaggregated by:
  - Scope (if applicable)
  - Scope 3 category (if scope 3 is selected)
  - Net bioenergy emissions (if relevant)

A table will display your previously reported emissions data for reference. The system will validate your entries and automatically calculate the minimum required ambition level for your target based on SBTi criteria.

2c. Renewable Electricity Procurement target setting-method

This selection focuses specifically on transitioning electricity use to renewable sources.

You will need to provide the following information:

- Base Year and Most Recent Year Data: Declare the percentage of electricity actively sourced from renewable sources in the base year and the most recent reporting year.
- Target Year: Specify your target year, which should typically fall within the next 5–10 years.

2d. Supplier Engagement target setting-method

This approach is applicable only when scope 3 emissions are included in your target.

You will need to provide the following information:

- Specify the relevant scope 3 categories your target will cover.
- Define your engagement metric:
  - Choose between measuring engagement by emissions or spend.
  - If your target includes both suppliers (categories 1–8) and customers (categories 9–15), you must select emissions as your metric.
- Set a target year for supplier or customer alignment:
  - Indicate the year by which those in your suppliers or customers are expected to adopt science-based targets.
  - This must fall within five years of the submission date, in line with Near-Term Criterion 19 (NT C19).
- Report the percentage of targeted emissions:
  - Report the percentage of relevant scope 3 emissions – both for the base year and the most recent year – that come from suppliers or customers who already have science-based targets in place.

The portal will include follow-up questions to check whether your level of engagement is sufficient and whether the selected timeline aligns with the SBTi's expectations for scope 3 ambition.

3. Add, or update, sector-specific targets

To add or update a sector-specific target, navigate to the "Targets" tab and follow one of the two options:

- Click "Add new target", then select "Add sector-specific target", or
- Click the edit icon next to an existing sector-specific target.

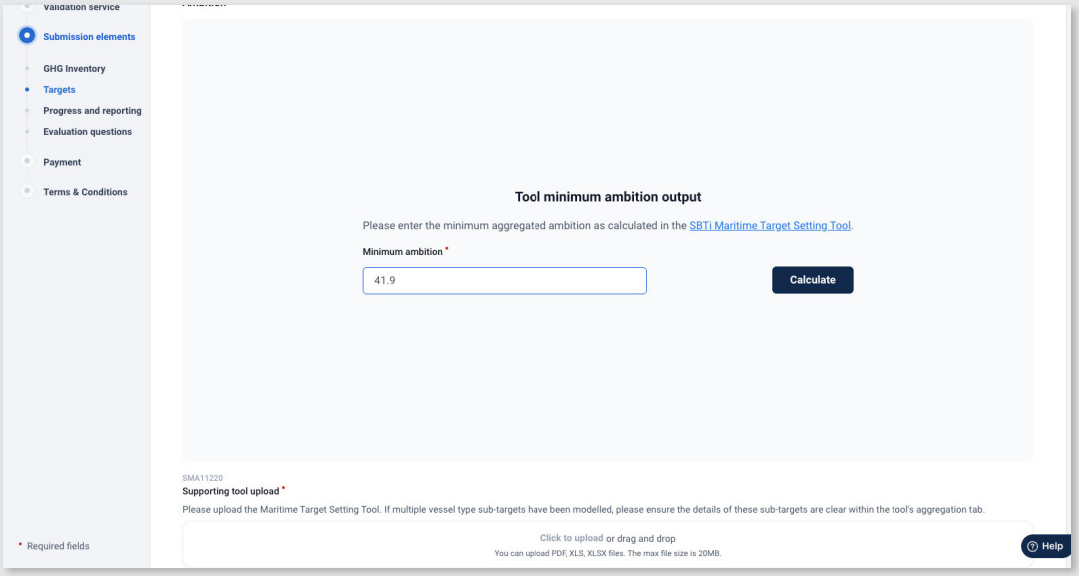
A new page will open, prompting you to select the appropriate sector-specific target-setting approach. To determine which options are available, refer to the “Sector-Specific Applicability” table in the GHG Inventory Overview sub-tab. There, follow-up information boxes will indicate whether a sector-specific approach is optional or mandatory based on your company’s sector.

The sector-specific target setting approaches available here are:

- Automaker
- Aviation SDA
- Buildings: in-use operational SDA
- Buildings: upfront embodied target
- Cement SDA
- Land Transport SDA
- Maritime SDA
- Power SDA: own generation
- Power SDA: all-sold electricity
- Steel SDA

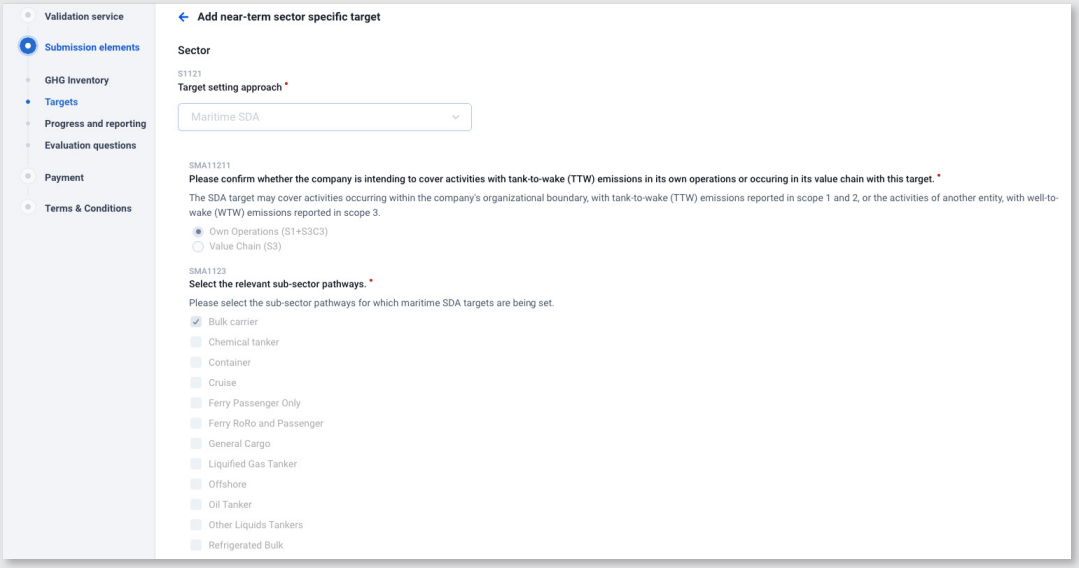
All SDA target-setting tools are integrated into the validation portal, except for maritime and buildings SDA targets. For these two sectors, companies must use the designated Excel-based tools to calculate target ambition outside the portal.

Once completed, the Excel tool must be uploaded, and the minimum ambition level calculated by the tool must be confirmed within the portal to proceed with target setting.



The first step is to define the scope(s) of emissions coverage for the target:

- “Own operations” or “own generation” refer to activities where the primary emissions occur within the company’s organizational boundary, typically covered under scope 1 and 2. For certain sectors, such as transportation, upstream emissions (e.g., scope 3, category 3) must also be included in the target boundary.
- “Value chain” refers to activities where all relevant emissions fall under scope 3, meaning they occur outside the company’s direct operations, across suppliers, customers, or other partners.



If applicable, you will need to select sub-sector emissions categories. This step ensures that the appropriate emissions reduction pathway is applied for target calculation within your selected sector. For example:

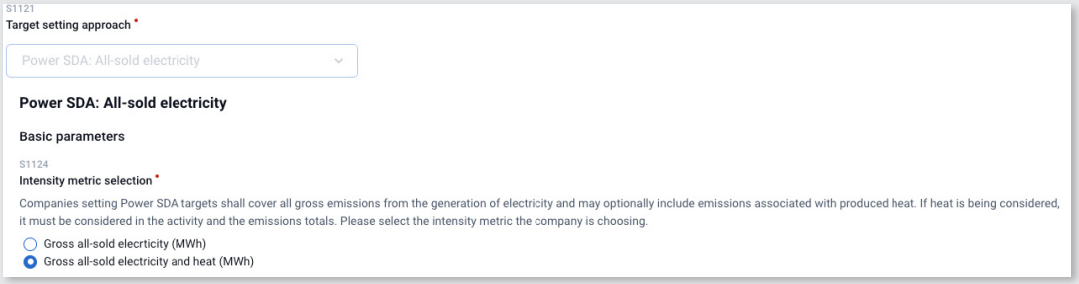
- Selecting the Steel SDA prompts a choice between: “Iron & Steelmaker SDA”, or “Steel Procurement SDA”
- Selecting the Aviation SDA prompts a choice among: “Airline (including belly freight)” “Dedicated freight”; “Airline (including belly freight) and dedicated freight”; “Aviation services: business travel”

These selections tailor the target-setting process to reflect the specific emissions sources and reduction trajectories relevant to your operations.

You must then select the relevant intensity metric for your target. If only one metric is applicable or permitted for your selected sector, it will be automatically assigned by the system.

Next, complete the emissions coverage table based on the relevant scopes and/or categories identified in the “Sector-Specific Applicability” table within the “GHG Inventory Overview” sub-tab.

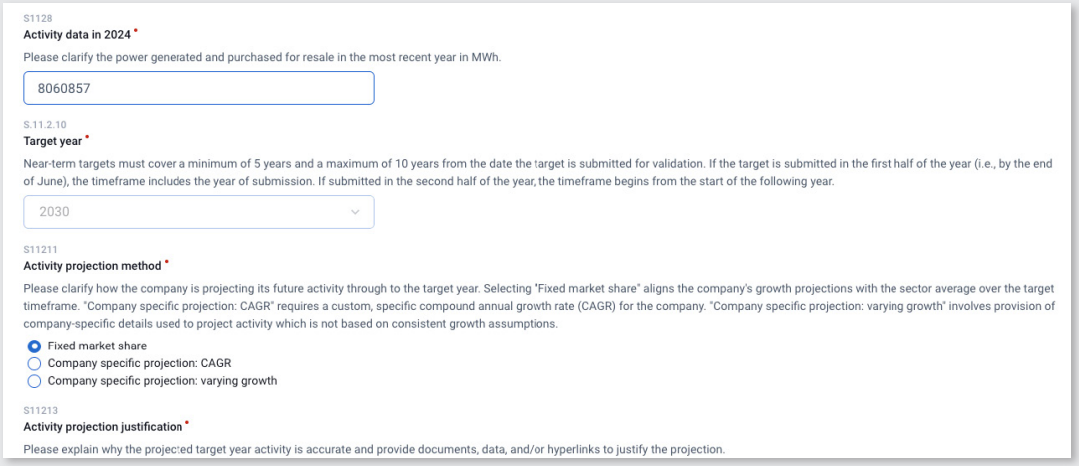
The emissions totals entered here must match those provided in the Sector-Specific Applicability table. If discrepancies are detected, the system will trigger warning or error messages to ensure consistency and alignment across all sections of the portal.



You will then need to input activity data for both the base year and the most recent reporting year. This data is essential for establishing your company's starting intensity, which serves as the basis for calculating required reductions.

Next, select your target year. If applicable—such as in near-term targets or certain activity-dependent long-term targets—you must also provide activity projection information. These projections ensure that the target year activity level is accurately represented and justified.

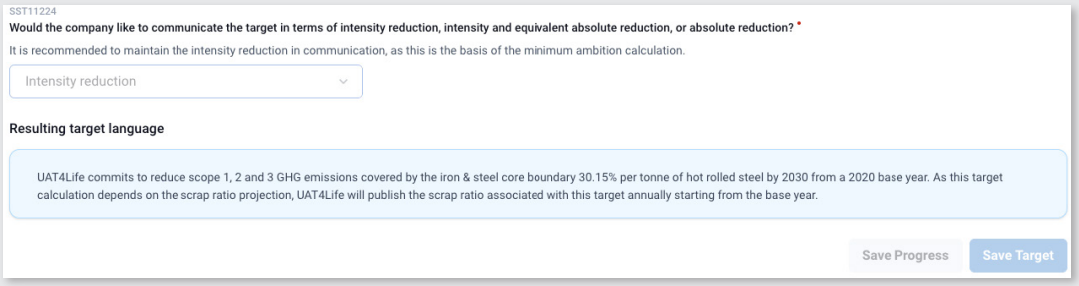
The system will use the combination of your initial intensity, expected growth, and projected activity to calculate the required ambition. To complete this step, click "Calculate" to confirm your inputs and allow the system to determine the minimum ambition level required for your target.



Once the minimum ambition is calculated, you can adjust your target ambition using the slider or by entering a specific value in the adjacent input box.

For maritime and buildings targets – where tools are required – you must manually input the minimum ambition determined by the tool. You may then adjust the ambition using the slider or input box, provided the chosen ambition meets or exceeds the minimum.

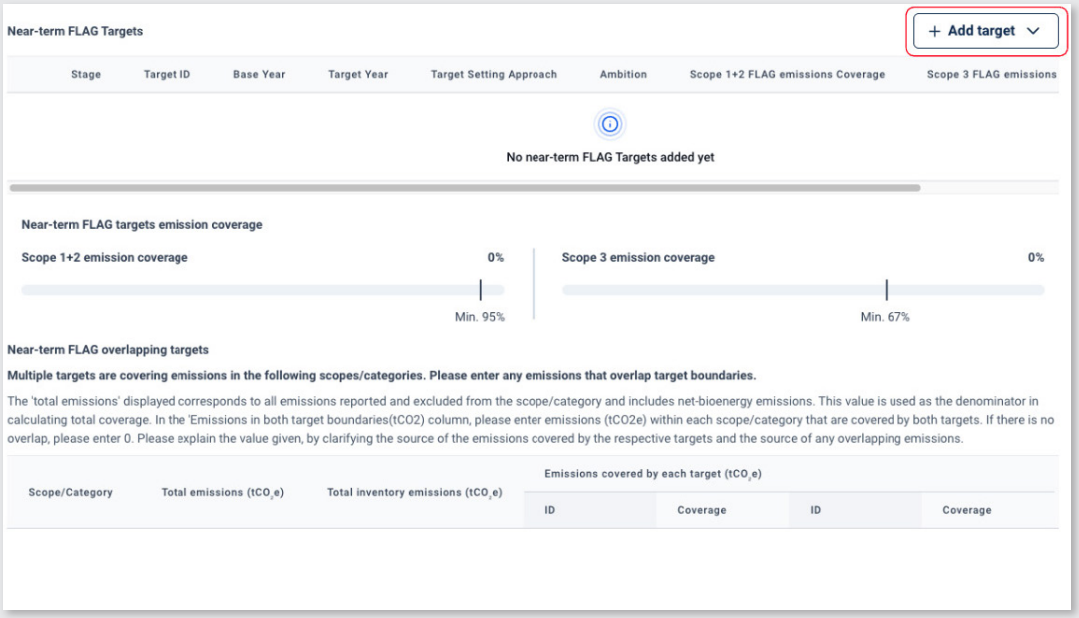
Finally, where appropriate, you have the option to define how the target is presented in the target language. While sector-specific targets are generally set on an intensity basis, you may choose to display the absolute equivalent ambition alongside – or instead of – the intensity reduction. This affects only how the target is communicated, not how it is assessed. The target remains intensity-based, relying on activity projections and actual growth.



4. Add, or update, FLAG targets

In the “Targets” tab, navigate to the “Near-term FLAG Targets” section and click “Add Target.”

This will open a form where you can enter your company’s FLAG target details, including emissions scope, coverage, and target ambition.



The FLAG Targets section is where your company must input its FLAG targets. This includes providing the following information:

- Target ID
- Base year
- Target year
- Approach used for setting the target
- Ambition (%)

If no near-term FLAG targets have been submitted, the portal will display a default message indicating this status.

Once targets are entered, your company must demonstrate compliance with the required emissions coverage thresholds:

- A minimum of 95% coverage for scope 1 and 2 FLAG emissions.
- A minimum of 67% for scope 3 FLAG emissions.

These coverage percentages are automatically calculated by the portal based on your company's previously submitted emissions data.

To meet SBTi validation requirements, companies must ensure that their reported FLAG inventories are fully aligned with the scope of their targets.

The total emissions figure displayed in the table includes both reported and excluded emissions and serves as the denominator for calculating overall target coverage.

4a. Beyond minimum boundary targets

This approach is only applicable if your company has reported scope 3 emissions that go beyond the minimum boundary required by the GHG Protocol. These optional emissions are not required for target setting but can be voluntarily reported and targeted through standalone targets.

Note: Targets set for emissions beyond the minimum boundary do not count toward the scope 3 coverage threshold defined in Criterion C6. They may be submitted in addition to required scope 3 targets.

To set beyond minimum boundary targets, you will be required to:

- Select the target setting approach (Choose either an absolute or intensity-based method).
- Set a timeframe: The target must cover a period of at least 5 years and no more than 10 years from the submission date, in line with near-term target criteria.
- Enter the emissions covered by the optional target: These emissions must be clearly reported separately from those within the minimum boundary, in line with the GHG Protocol.
- Calculate and confirm the ambition level: These targets must meet at least the “well-below 2°C” ambition level, even though they are optional.

5. Target language generation within the portal

In the Validation Portal, target language for each company’s science-based targets is automatically generated. This language is based on:

- The target-setting approach selected
- Specific details entered during target creation (e.g., scopes, ambition level, emissions coverage)
- The system applies SBTi-defined templates (see Annex D) to ensure standardized and compliant language.

5a. How the portal refines target language

After the initial language is generated using the relevant templates, the system applies a set of rules to improve clarity, flow, and readability, especially when multiple targets are involved. These refinement rules include:

- Transition Words: When a company has more than one target under the same term (e.g. multiple near-term targets), the system uses transition words to link the target statements smoothly and grammatically:
  - Also – used for the second target
  - Further – used for the third and any additional (penultimate) targets if five or more exist
  - Finally – used for the final target when four or more are present
- These words appear after the company name to ensure the targets read as a cohesive group.
- Avoiding Redundancy: “Within the same timeframe”.

- When two or more targets share the same base year and target year, the system replaces repetitive phrasing (e.g., “by [target year] from a [base year] base year”) with: “...within the same timeframe”. If the dates differ, the full base/target year phrasing is retained.

5b. Combined target language (optional) subsection

In the “Combined Target Language” section of the “Targets” tab, companies can choose to combine multiple targets into a single, aggregated statement for publication or contracting purposes.

How it works:

- The system generates a headline target that summarizes the overall ambition
- Each target is then presented as a sub-target, introduced with the phrase: *“Within this target…”*
- This approach allows for a clear, high-level summary while maintaining the original language of individual targets, supporting transparency and traceability.
- Example Combined Target Statement: *“[Company Name] commits to reduce absolute [scope/category] emissions by XX% by [target year] from a [base year] base year. Within this target, [Company Name] commits to reduce absolute [scope/category] emissions by YY%, and [scope/category] emissions by ZZ% per [intensity metric], within the same timeframe.”*

5c. Final target language

Once all individual and/or combined targets have been entered and refined, the system generates the final version of your company’s target language. This finalized text reflects:

- The appropriate template-based structure
- Applied refinement rules (e.g. transition words, removal of repetition)
- Any combined targets selected by the company

The final target language appears at the bottom of the “Targets” tab in the Validation Portal. This version is what SBTi Services will use during validation.

E. Progress & reporting review & confirmation

1. Annual public reporting confirmation

You will be asked to:

- Confirm whether the reporting entity will report all of its emissions on an annual basis in line with the Greenhouse Gas Protocol (GHGP) Accounting framework. This includes all scope 1, 2 and all scope 3 categories, as well as bioenergy and/or FLAG emissions as applicable. A “Yes” or “No” response is required.
- Confirm whether the reporting entity will publicly report its progress against published targets on an annual basis, with a “Yes” or “No” selection required.
- Describe how the reporting entity plans to report its annual GHG emissions and progress against targets, should those targets be approved by the SBTi. This requires an open-text response.

2. Recalculation triggers confirmation

You will be asked to:

- Confirm whether the reporting entity agrees to follow the GHG Protocol (GHGP) Corporate Standard guidelines for inventory recalculation and the SBTi guidelines for recalculating targets in response to significant changes. Response options: “Yes” or “No”.
- Indicate whether the reporting entity has a base year emissions recalculation policy that defines the basis and context for any emissions recalculations. Response options: “Yes” or “No”. Only if “Yes” is selected, you will be asked to provide details of the policy.
- Specify the reporting entity’s threshold for significance for recalculation. The threshold must be within the 5% limit.
- Confirm whether the reporting entity commits to reviewing all active targets at least every 5 years to ensure consistency with the latest SBTi criteria. Response options: “Yes” or “No”.

3. Six-month announcement confirmation

You will be asked to:

- Confirm whether the reporting entity commits to publicly announcing the targets within six months of approval. Response options: “Yes” or “No”.

  Note: This input is crucial as it sets the expectation for the timeline of public communication.

4. Target implementation and achievement confirmation

You will be asked to:

- Confirm that offsets are not being considered in the reporting entity’s GHG accounting or counted as progress toward the target(s).
- Confirm that the targets do not cover avoided emissions.
- Provide a detailed answer on how the proposed scope 1 and 2 emissions reduction target will be achieved. Response: Open text response required.
- Provide a detailed answer on how the proposed scope 3 emission reduction target(s) will be achieved. Response: Open text response required.
  - This question will only appear if scope 3 targets are set.
- Provide an implementation plan to achieve the supplier/customer engagement target. Response: Open text response required.
  - This question will appear if any “Supplier/Customer engagement” targets are set.
- If your company selects net-zero science-based targets, confirm that your company commits to neutralizing residual emissions to achieve the net-zero target. .
- Describe how the reporting entity plans to neutralize unabated emissions. Response: Open text response required.
- Detail what beyond value chain mitigation measures, if any, the reporting entity will use in the transition to net-zero. Response: Open text response required.

F. Evaluation questions

To streamline the validation process, this section of the portal includes additional questions beyond the standard submission requirements.
These questions are designed to: Identify common errors
Clarify uncommon or complex situations related to: The reporting entity's GHG emissions profile. GHG accounting practices Progress reporting Or a combination of these factors

Questions in this section are conditionally displayed – they will only appear if triggered by responses provided earlier in the submission process. If no questions are shown, it means that no follow-up was required, and you may proceed to the next section.

Depending on the submission, the questions in this section may vary. Below is a general overview of potential questions, grouped by topic.

1. Emission profile triggers

Based on the reported greenhouse gas (GHG) emissions of the reporting entity, certain questions may appear in the "Evaluation" section to clarify or identify potential issues. Below are examples of the types of questions that could be triggered:

- Large "Other" Emissions in scope 3 category 1:
  - If the emissions reported under the "Other" line item within scope 3 category 1 (Purchased Goods and Services) are significantly large, the reporting entity will be prompted to provide a more detailed breakdown of the underlying emission sources.
- Missing Category 4 (Transportation) Emissions:
  - If category 1 (Purchased Goods and Services) emissions are reported as significant, but category 4 (Upstream Transportation and Distribution) emissions are not reported, the entity will be prompted to confirm whether transportation emissions are included within category 1.
  - If not included, the entity must provide: a clear explanation and any plans to report category 4 emissions separately in future submissions.
- Absence of Category 2 (Capital Goods) Emissions:
  - If category 2 emissions (Capital Goods) are not reported, the portal may prompt the entity to explain the omission. This ensures transparency and helps assess whether the exclusion is justified based on the company's operations.

- Calculation Methods for Category 3 Emissions:
  - The reporting entity may be prompted to clarify the calculation methods and emission factors used for category 3 emissions. This is to ensure that the reported data is accurate, transparent, and aligned with recognized GHG accounting practices.
- Unusually High Emissions in Categories 4 and 9:
  - If reported emissions from category 4 (Upstream Transportation and Distribution) or category 9 (Downstream Transportation and Distribution) are significantly higher than expected, the entity will be prompted to explain the discrepancy in relation to its operational activities.
- For category 9, if there is a notable shift in emissions distribution between upstream and downstream transportation compared to prior data, the entity must:
  - Provide an explanation for the shift, and
  - Indicate whether such changes are expected to continue in future reporting periods.
- Inconsistent Emissions in Categories 6 and 7:
  - If emissions reported in category 6 or category 7 appear unusually high or low, the entity may be asked to confirm whether these values accurately reflect typical business operations.
- Inconsistent Ratios Between Category 11 and Category 12:
  - If there is a significant or unexplained change in the ratio of emissions between category 11 (Use of Sold Products) and category 12 (End-of-Life Treatment of Sold Products) across reporting years, the entity will be asked.
- Fugitive Emissions and Franchisee Emissions: The entity will be required to confirm whether:
  - Fugitive emissions are included in category 15, and
  - Franchisee emissions are included in category 14
- Recycling Processes:
  - If applicable, the entity may need to verify whether emissions from upstream recycling processes – specifically for purchased recycled materials –have been accounted for in emissions reporting.
- Year-to-Year Emissions Variability:
  - If there are significant fluctuations in emissions from year to year within any scope 3 category, the entity will be asked to explain the reasons for these changes, considering operational or methodological factors. Conversely, if emissions for a category remain unchanged over multiple years, the entity must justify this consistency and confirm that the calculation methods used are still aligned with GHG Protocol requirements.

2. General accounting triggers

Based on the methodological assumptions and practices used in the reporting entity's GHG accounting, certain questions may be triggered in the "Evaluation" section. These questions are designed to ensure the accuracy and consistency of emissions reporting. Below are some examples of possible questions:

- Use of a Spend-Based Approach for Category 4 Emissions: If a "spend-based" approach is used to calculate emissions in category 4 (upstream transportation and distribution), the entity will be asked to confirm that well-to-tank (WTW) emissions have been accounted for.
- Assumption of Waste Treatment in Categories 5 and 12: If the entity assumes that 100% of waste in Categories 5 (waste generated in operations) and 12 (end-of-life treatment of sold products) undergoes the same treatment method, they will be asked to clarify and justify this assumption.
- Use of "Quantis" Emission Factors: If the entity has used "Quantis" as the source for emission factors, they will be asked to explain the methodology to be applied in future GHG inventories, given that "Quantis" was discontinued in August 2023.
- Plans to Improve Data Accuracy: The entity will be asked to provide details on any plans to enhance the accuracy of emission calculations, especially if current calculations rely on spend-based data.
- Use of Emission Extrapolation: If significant extrapolation of emissions data has been used, the entity will be asked to explain the necessity of this approach. Additionally, the entity will be asked to outline any plans to reduce the use of extrapolation in future reporting.

3. Progress and reporting triggers

If areas for improvement in your calculation methods are identified, your company will be asked to explain how any planned methodological changes will be implemented in a way that maintains the integrity and validity of your science-based targets.

Additionally, you may upload a supporting file (e.g., .doc, .ppt, .xlsx, or .pdf) to provide further detail on your progress, methodology updates, or reporting approach.

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SBTi
SERVICES

STEP 4: PROVIDING YOUR PAYMENT AND CONTRACTUAL INFORMATION

All corporate businesses and financial institutions submitting targets for validation are required to sign a Target Validation Services contract (Terms & Conditions or T&Cs) and will receive an invoice for the associated service fees.

In the “Payments” tab of the portal, you can enter the necessary payment and contractual information for your validation service. This section is divided into the following three parts:

A. Validation services cost
B. Invoice and contract details
C. Invoice contact

A. Validation services cost

This is an informational section where you can view the “Pricing Tier” assigned to your company during the Registration Stage, based on your company’s annual revenue.

For detailed pricing associated with each tier and service, please refer to our Service Offerings document.

B. Invoice and contract details

In this section, you will be asked to provide or confirm the following information:

- Company legal name paying the validation fee:
  - Confirm the legal name of the company that will pay for the validation services.
  - If the name displayed is different from the company paying the fee, select “No” and provide the correct company name along with a brief explanation (e.g., a parent company, subsidiary, or consultancy firm is paying the fee).
- Company legal name signing Terms & Conditions:
  - Confirm the legal name of the company that will sign the Terms & Conditions.

  - If the name displayed is different from the company signing the contract, select “No” and provide the correct company name along with a brief explanation (e.g., a parent company, subsidiary, or consultancy firm is signing the contract on behalf of your company).
- VAT identification number:
  - Provide the VAT identification number for the company paying the invoice, if applicable.
    Company address for terms & conditions and invoice:
    Provide the correct company address to be used in both the terms & conditions and the invoice.
- Company address for terms & conditions and invoice:
  - Provide the correct company address to be used in both the terms & conditions and the invoice.
  - If the same address should appear on both documents, select “Yes” and complete the information for:
    - Street address
    - City
    - State/province
    - Zip code
    - Country
  - If the address for the contract differs from the invoice address, select “No” and provide each address as requested.
    Note:
    - If both the contract and invoice addresses are in the United Kingdom, both documents will be issued in GBP (£), and the invoice will include 20% VAT.
    - If the addresses are outside the United Kingdom, both documents will be in USD ($), and no VAT will be applied.
- Purchase order (PO) number:
  - Confirm whether a purchase order (PO) number is required to be referenced in the invoice.
  - If a PO number is needed but not yet available, please write “TBD” (To be determined).
- Additional invoice requirements:
  - Provide any additional requirements for the invoice (e.g., completing a vendor registration form).
    Note: If these details are provided after the invoice has been issued, there may be delays in generating an updated invoice.
- Upload vendor forms/documents:
  - A space will be provided to upload any relevant vendor forms or documents.

C. Invoice contact

In this section, you can view the contact information for the team member designated to receive the invoice for payment processing.

This information is automatically populated based on the Finance contact provided during the Registration process and cannot be edited within this tab.

If you need to update this contact information, please email registration@sbtiservices.com to request that your Registration form be reopened. Once reopened, you will be able to edit all contact details.

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SBTi SERVICES

STEP 5: SIGNING THE TERMS & CONDITIONS

As previously noted, all corporate businesses and financial institutions are required to sign a Target Validation Services Contract (Terms & Conditions).

In this step, you will be asked to review and formally accept the Terms & Conditions associated with your submission.

Note: You will not be able to send your submission until you complete this step.
The Terms & Conditions (T&Cs) will be automatically generated via DocuSign, using the information provided in your Registration and Submission forms.

Note:

- We do not accept changes or additions to the clauses within our contracts, nor do we accept the signing of any document that supersedes our standard agreements. This policy is in place to ensure fairness and consistency across all clients.
- Companies with an invoice address in the UK will receive a contract in GBP (£), and companies with an invoice address outside of the UK will receive a contract in USD ($).

A. Preparing to sign

Before signing the Terms & Conditions, please ensure that all company information is accurate and that an appropriate signatory has been identified to complete the agreement.

Company name and address:

- The company name and address used in the contract are pulled from the information you provided in the previous “Payment” step.
- If the contract information is the same as the invoice information, first ensure you selected “Yes” in the relevant questions, then update the details as needed.
- If the contract information differs from the invoice information, select “No” in those questions to unlock the fields, and then enter the correct company details.

- If edits are required to previously submitted information, you may need to return to the relevant step to make updates.

Contract signatory:

- The signatory must be an individual within your company who is authorized to sign contracts on its behalf. You will need to provide the signatory's full name, job title, and email address during registering the Company's Profile.
- Our system will automatically populate this information based on the contact(s) you marked as "Contract type" during registration.
- To change the signatory, go to the "Contacts" section of your Company Profile and edit or add the appropriate contact.
- If you are unable to make changes, please contactregistration@sbtiservices.com.

For more information on this process, please refer to the explanation provided in "Step 4: Providing Your Payment and Contracting Informationt."

B. Completing your signature

If you have updated your contact information, be sure to click "New contract" to ensure the template reflects the most up-to-date details.

Once you have verified that all the information is correct, you can proceed with the signing process.

1. Click "Send for signature"
2. The assigned contract signatory will receive an email from DocuSign with the link to sign the contract. After signing, the signatory will receive a fully executed copy of the contract via a separate email.
3. Once all required signatures from your company have been completed, you will be able to submit your targets for validation.

If you have any questions about this section, please contact us at admin@sbtiservices.com.

C. Fixing contract mistakes

If you have already sent the contract for signing via the “Send contract” button and only noticed the wrong signatories afterward, return to the portal and click “Void contract”. Enter the reason for voiding the contract in the popup window. The contract will then be marked with a “VOID” watermark. After that, update the signatories as described above, and click “New contract” to generate a corrected version.

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CONTACTING SBTi SERVICES

By following the steps in this manual, your organization will be better equipped to navigate the registration and validation process smoothly with SBTi Services.

If you have any questions or need further assistance, please don’t hesitate to contact us at:

- If you need help or have questions at any stage, feel free to contact our support team at info@sbtiservices.com.
- If you’ve already submitted your registration and have additional questions about it, please reach out directly to registration@sbtiservices.com. If your question is related to your contract or payment, please contact admin@sbtiservices.com.

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ANNEXES

Using the Data Dictionary for CSV Uploads

To support accurate and consistent data submission, please refer to the Data Dictionary when preparing your CSV upload. It outlines the accepted values for columns with defined or commonly used inputs, helping to prevent formatting errors and ensure smooth data validation.

Allocation & GHG Inventory

For the *allocation* in Company structure CSV and *ghg_inventory* in FLAG CSVs columns, values must exactly match one of the predefined options listed in the Data Dictionary — including spelling, capitalization, and formatting. Entries that deviate from these accepted values will be flagged as invalid.

Region & Commodity

For the *region* and *commodity* columns, the Data Dictionary provides a unified list of commonly used values to promote consistency. You may use other values if necessary – for example, when aggregating regions (e.g., “Latin America”) or further breaking down commodities (e.g., specifying “broiler chicken” instead of “poultry”). However, if the value you intend to use already appears in the Data Dictionary, please match it exactly – including spelling and formatting – to avoid validation issues. This also applies to country names; avoid abbreviations and use the format provided in the dictionary.

Adhering to these standards will reduce the likelihood of validation errors and help streamline processing of your data.

A. Company structure CSV upload

1. Downloading and completing the CSV template

When downloading the template, the file will typically open in Microsoft Excel, Numbers, or another compatible application. The downloaded file should contain only the column headers, listed from left to right as follows:

- Entity
- Description
- Share
- Allocation
- Scope1_2
- Scope3
- Justification.

You must then add rows of data, entering information into each cell according to the validation rules outlined in the “Expected Value” column of the table below.
This table also indicates whether each field is mandatory or optional, helping ensure your submission meets all necessary requirements.

Note: For the “Emissions allocation in the inventory” column, the text entered must exactly match one of the four predefined templates, including all punctuation and spacing. Any deviation from the required format will result in errors during validation.

2. Addressing errors within the CSV template

Invalid data
If a value does not meet the required format – for example: entering a share value greater than 1 or less than 0 – the portal will automatically flag the specific cell and display an error message to guide correction.

Incorrect file structure
If the uploaded file contains extra columns or deviates from the required format, the portal will display an “Incorrect file structure” error. Common reasons include:

- Values must be separated using commas. Using semicolons or incorrect punctuation will result in formatting errors and prevent successful file upload.
- Regional formatting issues (e.g., commas used for decimals). Such issues can cause errors during upload, as the system expects commas to separate values, not to represent decimal points.
  ✓ To resolve this, adjust your system or application’s region settings to US or UK, where commas are correctly used as value separators.
- All values appear in a single cell when opened.
  ✓ To fix this, adjust your system or application’s regional settings to US or UK, where commas are used to separate values.
- “Include table names” option checked when exporting to CSV.
  ✓ Ensure the “Include table names” box is unchecked when exporting your file to CSV format.

3. Specific data entry guidance for the CSV template

Data field	CSV Column name	Expected value	Explanation
Entity name	entity	Text Free	Enter the full legal name of the entity – such as a company, subsidiary, joint venture, or financial institution. This should clearly identify the organization for which emissions data is being reported, ensuring there is no ambiguity in the entity’s identification. This field is always mandatory.
Short description of business activities	description	Text Free	Provide a brief overview of the entity’s primary business activities. This should include: The industry sector Major products or services offered Any other relevant details that help contextualize the reported emissions data This information supports accurate interpretation and validation of your submission. This field is always mandatory.

Data field	CSV Column name	Expected value	Explanation
Equity share in the entity	share	Number 0 < X =< 1	Enter a decimal value between 0 and 1 that represents the percentage of equity ownership your company holds in the entity. This value is essential for determining the allocation of emissions under the selected GHG Protocol consolidation approach, based on ownership structure. This field is always mandatory.
Emissions allocation in the inventory	allocation	One of the following: Scope 1 and 2, scope 3 categories 1 through 14 Scope 3 category 15 Excluded from scope 1 and 2, scope 3 categories 1 through 14 Excluded from scope 3 category 15	Indicate how the entity's emissions are allocated within your GHG inventory. For included entities, specify the scopes and categories in which their emissions are reported. For excluded entities, specify whether they are excluded from scope 1 and 2, and/or specific scope 3 categories. This field cannot be left blank and must align with your selected consolidation approach. The entry must exactly match one of the predefined options listed in the "Expected Value" column, including punctuation and spacing. This field is always mandatory.
Absolute emissions in scope 1 and 2	scope1_2	Number X >= 0	Report the total absolute emissions from scope 1 and 2 measured in metric tons of CO_2 equivalent (tCO_2e) for the entity. This field is only required if the entity is marked as "excluded" in the emissions "Allocation" field. It provides an estimate of the magnitude of emissions not included in your GHG inventory. This field is only mandatory for rows where "Emissions Allocation in the Inventory" is either: "Excluded from scope 1 and 2, scope 3 categories 1 through 14", or "Excluded from scope 3 category 15" In all other cases, this field is optional.

Data field	CSV Column name	Expected value	Explanation
Absolute emissions in scope 3	scope3	Number X >= 0	Provide the total absolute scope 3 emissions in metric tons of CO_2 equivalent (tCO_2e) for the entity. This field is only required if the entity is marked as "excluded" in the emissions allocation field, to provide transparency and approximate the impact of excluded emissions. Only mandatory for rows where "Emissions allocation in the inventory" is "Excluded from scope 1 and 2, scope 3 categories 1 through 14" or "Excluded from scope 3 category 15".
Justification for emissions allocation in the inventory	justification	Text Free	Provide a clear explanation for the chosen emissions allocation approach for the entity. For excluded entities, explain the rationale behind their exclusion, such as immaterial emissions, or non-relevance to the organizational boundary. This field ensures that exclusions or allocations are justified in compliance with GHG Protocol requirements. This field is always mandatory.

B. FLAG-specific company structure CSV uploads

1. Commodity and regional breakdown

When downloading the template, the user will likely open the file in either "Microsoft Excel", "Notes" or other suitable application. The file should be prefilled with only column headers labelled (from left to right):

- Ghg_inventory
- commodity
- region
- weight
- intensity
- methodology

The user will then add rows and enter details into each cell corresponding to the validations in the “Expected Value” column of the table below, where further explanation is provided around whether entry into a particular cell is mandatory or optional.

Ensure the text in the “ghg_inventory” column always matches one of the exact text templates provided in the “Expected Value” column of the table below (including spaces, full stops etc) to avoid errors. Ensure the text in the “commodity” column aligns with the corresponding row in the emissions source breakdown file. These CSVs are intended to provide a complete picture of the GHG accounting together, rather than be considered two distinct items.

If the file includes more columns or is otherwise different in structure to the template, the reading will fail. If this is the case, the “Incorrect file structure” error will appear. Typical reasons for this error:

Values separated by semicolon or other punctuation marks (must be commas).

To resolve this issue, review the regional settings on your computer and/or application to ensure that:

- Commas are used as value separators, not as decimal indicators
- Periods (.) are used for decimals, not commas (,)

This issue can often be resolved by setting your regional format to US or UK, which aligns with the formatting expected by the template.

This can also resolve the issue where, upon downloading the template, all information appears in a single cell when the file is opened.

“Include table names” selected when exporting to CSV format.
Ensure this box is not checked.

1a. Data entry guide

Columns	CSV column name	Expected value	Explanation
GHG Inventory category	ghg_ inventory	Scope 1 Scope 3 Category 1 Scope 3 Category 2 Scope 3 Category 8 Scope 3 Category 11 Scope 3 Category 13 Scope 3 Category 14 Scope 3 Category 15	Please specify the scope (scope 1 or 3) and category (scope 3 categories) in which these FLAG emissions are allocated using exactly one of the expected values.
FLAG Commodity/ Product	commodity	Text Free	Please enter the name of the FLAG commodity or the product if your FLAG breakdown is only available by product. The same entry will be required in the second FLAG CSV upload so ensure values are identical. Should you wish to target a commodity/product with an eligible commodity pathway target, you must begin the FLAG product/commodity name with the commodity name. For example, if you wish to use the "Leather" pathway over purchased cow hides, please enter: "Leather - cow hides" or similar, where the first word is the commodity.
Region of production	region	Text Free	Please enter the sourcing location, using one of the following traceability levels: Regional Level Country of origin Level State/Provincial Level Municipality/Local Level Farm or Forest Level

Columns	CSV column name	Expected value	Explanation
Production (Tons of fresh weight)	weight	Number >=0	Please enter the production volumes in tons of fresh weight for the specific commodity in question and from the specific sourcing location listed.
Gross Intensity (tCO2e/t fresh weight)	intensity	Number >=0	Please enter the intensity used in (tCO2e/t fresh weight) for gross FLAG emissions. Please be aware that the intensity figure cannot be negative.
Methodology	methodology	Text Free	Please elaborate on the methodology used to calculate your FLAG emissions? Specifically, we request the following: A breakdown of the data sources, methods, and assumptions applied. If secondary data sources were used, specify which databases or references were utilized. If primary data was used, kindly share the calculation details.

1b. Possible errors for users

Columns	CSV column name	Expected value	Incorrect Value Entered	Error Message	Why It Happened	How to Fix It
GHG Inventory category	ghg_inventory	Scope 1 Scope 3 Category 1 Scope 3 Category 2 Scope 3 Category 8 Scope 3 Category 11 Scope 3 Category 13 Scope 3 Category 14 Scope 3 Category 15	Scope 1(left a space after) scope 1 Scope 2 Scope 3, Category 7	Invalid value	The value is not part of the allowed list of GHG inventory categories (e.g., “Scope 1”, “Scope 3 Category 1”, etc.)	Choose one of the valid options exactly as shown. Make sure there are no typos or missing words and do not leave a space after text. You can find the full list of allowed entries in the guidance file or dropdown list in the template.

Columns	CSV column name	Expected value	Incorrect Value Entered	Error Message	Why It Happened	How to Fix It
FLAG Commodity/ Product	commodity	text	Blank	File validation errors. You are unable to continue until you review and complete all the required fields accurately. File: Commodity and regional breakdown FLAG	This field was left blank. The system needs to know which FLAG commodity you're reporting.	Enter the name of the FLAG commodity (e.g. Chicken, Beef). If using a product, start with the commodity name (e.g. Chicken - wings).
Region of production	region	text	Blank	File validation errors. You are unable to continue until you review and complete all the required fields accurately. File: Commodity and regional breakdown FLAG	This field was left blank. The system needs a sourcing region or traceability level.	Enter a country, region, or traceability level such as Brazil, Farm Level, or State Level. Make sure the field is not empty.

Columns	CSV column name	Expected value	Incorrect Value Entered	Error Message	Why It Happened	How to Fix It
Production (Tons of fresh weight)	weight	Number >=0	-200 Abc N/A, (blank)	Incorrect value type: Value must be a positive number	The value is missing, not a number, or negative. This field must be a non-negative numeric value.	Enter a positive number (e.g., 1000, 0). Don't include units, commas, or words – just numbers. If you don't have data, use 0 if permitted.
Gross Intensity (tCO_2e/t fresh weight)	intensity	Number >=0	abc -1.5 tCO_2e (blank)	Incorrect value type Value must be a positive number	The emissions intensity field is either not a number or is negative.	Enter a numeric value ≥ 0 (e.g., 0.75). Leave units out. Don't write words like "zero", just use digits.
Methodology	methodology	text	(Blank)	File validation errors You are unable to continue until you review and complete all the required fields accurately. File: Commodity and regional breakdown FLAG	This field is required and was left empty. The system needs to know how emissions were calculated.	Add a short sentence or phrase explaining your calculation method (e.g. Used IPCC Tier 1 factors with FAOSTAT land-use data). Don't leave blank.

2. Emissions data breakdown

When downloading the template, the user will likely open the file in either “Microsoft Excel”, “Notes” or other suitable application. The file will be prefilled with column headers only, labelled from left to right:

- ghg_inventory
- commodity
- luc
- lm_co2
- lm_non-co2
- emissions_methodology
- removals
- removals_embedment
- removals_methodology

The user should then add rows and enter data into each cell, ensuring that the input matches the validation rules specified in the “Expected Value” column of the table below.
This table also provides further clarification on whether each field is mandatory or optional, helping to ensure the data is complete and correctly formatted for upload.

Ensure that the text entered in the “ghg_inventory” column exactly matches one of the predefined templates listed in the “Expected Value” column of the table below. This includes all spaces, punctuation, and formatting – any deviation may result in a validation error. Additionally, the value in the “commodity” column must correspond precisely to the matching row in the Commodity Regional Breakdown file. These CSV files are designed to be used together to present a complete and integrated view of your company’s GHG accounting. They should not be treated as separate or independent datasets.

If the file includes additional columns or differs in structure from the required template, the system will be unable to read it and will display an “Incorrect file structure” error.Typical reasons for this error:

Values separated by semicolon or other punctuation marks (must be commas).

- To resolve this issue, review the regional settings on your computer and/or application to ensure that:
  - Commas are used as value separators, not as decimal indicators
  - Periods (.) are used for decimals, not commas (,)
- This issue can often be resolved by setting your regional format to US or UK, which aligns with the formatting expected by the template.
- This can also resolve the issue where, upon downloading the template, all information appears in a single cell when the file is opened.

“Include table names” selected when exporting to CSV format.

Ensure this box is not checked.

2a. Data entry guide

Columns	CSV column name	Expected value	Explanation
GHG Inventory category	ghg_inventory	Scope 1 Scope 3 Category 1 Scope 3 Category 2 Scope 3 Category 8 Scope 3 Category 11 Scope 3 Category 13 Scope 3 Category 14 Scope 3 Category 15	Please specify the scope (scope 1 or scope 3) and, if applicable, the scope 3 category in which these FLAG emissions are allocated. The entry must exactly match one of the predefined values listed in the “Expected Value” column, including correct spelling, punctuation, and formatting, to avoid validation errors.

Columns	CSV column name	Expected value	Explanation
FLAG Commodity (Identical to column A, Table 3)	commodity	text	Please enter the name of the FLAG commodity or, if applicable, the product name if your FLAG breakdown is available only at the product level. The values entered in this column must exactly match those used in CSV 2 (the FLAG Regional Breakdown) to ensure consistency and enable a complete view of the emissions profile.
Land Use Change emissions	luc	Number >=0	Please enter your gross land use change emissions. These emissions must be assessed using a 20-year look-back period and allocated to the reporting year using a linear discounting approach.
Land Management: only CO_2 emissions.	lm_co2	Number >=0	Please enter your land management emissions (CO_2 only). If your company has applied the no-carbon stock change assumption as outlined in the GHG Protocol Land Sector and Removals guidance, please specify this in the methodology section of your submission.
Land Management: non-CO_2 GHG emissions	lm_non-co2	Number >=0	Please enter your Land Management: non-CO_2 GHG emissions. These emissions result from CH_2 (methane) and N_2O (nitrous oxide) released during land management activities.
Emissions methodology	emissions_ methodology	Text Free	Could you please elaborate on the methodology used to calculate your FLAG emissions? Specifically, we request the following: A breakdown of the data sources, methods, and assumptions applied. If secondary data sources were used, specify which databases or references were utilized. If primary data was used, kindly share the calculation details.

Columns	CSV column name	Expected value	Explanation
Land Removals	removals	Number >=0	Please enter your Land Removals. Note that FLAG removals are only accepted if they fully comply with the requirements outlined in the GHG Protocol Land Sector and Removals Guidance, as well as the SBTi FLAG Guidance.
Removals Embedment	removals_ embedment	Yes / No	If any of the FLAG emissions reported have some FLAG removals embedded in them, please answer “Yes” to this question. If all FLAG emissions reported are gross emissions with no embedded removals, answer “No” to this question.
Removals Methodology	removals_ methodology	Text Free	Could you please provide further details on the methodology used to calculate the company’s FLAG removals? Specifically, we request clarification on the following: The process used to calculate FLAG removals, including key steps, assumptions, and data sources. How does the company ensure ongoing storage monitoring to verify the permanence of removals. The traceability systems in place to track FLAG removals effectively. Details of any primary data used in the calculations, along with data sources. How the company accounts for uncertainty and potential reversals in removals over time.

2b. Possible errors for users

Columns	CSV column name	Expected value	Incorrect Value Entered	Error Message	Why It Happened	How to Fix It
GHG Inventory category	ghg_inventory	Scope 1 Scope 3 category 1 Scope 3 category 2 Scope 3 category 8 Scope 3 category 11 Scope 3 category 13 Scope 3 category 14 Scope 3 category 15	ScopeX scope3 cat (blank)	Invalid value	The value is not part of the allowed list of GHG inventory categories (e.g., “scope 1”, “Scope 3 category 1”, etc.)	Choose one of the valid options exactly as shown. Make sure there are no typos or missing words and do not leave a space after text. You can find the full list of allowed entries in the guidance file or dropdown list in the template.

Columns	CSV column name	Expected value	Incorrect Value Entered	Error Message	Why It Happened	How to Fix It
FLAG Commodity	commodity	text	(blank)	File validation errors You are unable to continue until you review and complete all the required fields accurately. File: Commodity and regional breakdown FLAG	The commodity is missing. This field must match the commodity used in CSV2.	Enter the same name of the FLAG commodity/ product you used in CSV2 (e.g., Chicken - wings). It must match exactly.
Land Use Change emissions	luc	Number >=0	-100 Abc (blank)	Incorrect value type: Value must be a positive number	The field must contain a non-negative number. Text or negative values are not allowed.	Enter a positive number or 0. Do not use negative numbers or words like “none”.
Land Management: only CO_2 emissions.	lm_co2	Number >=0	-100 Abc (blank)	Incorrect value type: Value must be a positive number	The field must contain a non-negative number. Text or negative values are not allowed.	Enter a positive number or 0. Do not use negative numbers or words like “none”

Columns	CSV column name	Expected value	Incorrect Value Entered	Error Message	Why It Happened	How to Fix It
Land Management: non-CO_2 GHG emissions	lm_non-co2	Number >=0	-100 Abc (blank)	Incorrect value type: Value must be a positive number	The field must contain a non-negative number. Text or negative values are not allowed.	Enter a positive number or 0. Do not use negative numbers or words like “none”
Emissions Methodology	emissions_ methodology	text	(blank)	File validation errors	The methodology for calculating emissions is missing.	Enter a brief explanation of how emissions were calculated
Land Removals	removals	Number >=0	-100 Abc (blank)	Incorrect value type: Value must be a positive number	The field must contain a non-negative number. Text or negative values are not allowed.	Enter a positive number or 0. Do not use negative numbers or words like “none”
Removals Embedment	removals_ embedment	Yes / No	yes no (blank)	Incorrect value type Invalid value	Only Yes or No are accepted.	Enter only Yes or No, with correct capitalization. Do not add extra words or characters.
Removals Methodology	removals_ methodology	text	If removals_ embedment = No and (blank)	File validation errors You are unable to continue until you review and complete all the required fields accurately.	The system expects an explanation for removals only if removals were reported and not embedded.	If you report removals and removals_ embedment = No, enter a clear description of the removals method. Example: Included in LCA

C. In-portal question types & how to navigate them

This section of the guide explains the various types of questions used in the submission portal, including how they function and what is expected as you input your information.

Each question type is built with specific input logic to:

- Ensure data quality
- Support the validation process
- Guide users through a smooth and accurate submission experience

By understanding how each question type works, users can better navigate the portal and complete their submissions with confidence.

1. Single select questions

- Types: Checkbox, Radio Button, Dropdown
- Interaction: Users can select only one option at a time. A new selection overrides any previous choice.
- Features:
  - Options are limited to specific responses—Yes/No questions or mutually exclusive choices.
  - Frequently trigger follow-up questions, errors, or warnings—particularly from yes/no questions.
  - Selected options often influence what questions or sections appear later.
- Examples:
  - Organizational boundary confirmation: Selecting “No” may trigger a warning and additional justification fields.
  - Recalculation triggers: Selecting “Yes” opens follow-up data input fields.
  - Service selections (e.g., validation type, reporting years): Drive the visibility and scope of the target and inventory sections.

2. Multi select questions

- Types: Checkboxes, Dropdown
- Interaction: Users can select multiple options. New selections do not remove previously selected ones.
- Features:
  - Ideal for questions requiring broader scope or multiple applicable answers.
  - Dropdowns are used when there are many options.
- Example:
  - GHG Inventory selections: Choosing relevant bioenergy emissions categories will tailor the data entry requirements for applicable inventory sections.

3. Text input fields

- Types: Free Text, Minimum Character Count
- Interaction: Users type or paste responses directly.
- Features:
  - Accepts alphanumeric and special characters.
  - Some fields enforce a minimum character count, especially where justifications are required.
  - Users should follow any in-field guidance closely to avoid submission errors
- Examples:
  - Financial accounting deviations: At least 200 characters must be entered to explain discrepancies between climate and financial reporting boundaries.

4. Number fields

- Interaction: Only numeric values can be entered.
- Features:
  - The period (.) is used as a decimal point (not a thousands separator).
  - Values are often validated:
    - Percentages must be between 0–100%
    - GHG emissions/removals must be ≥ 0
  - Incorrect entries will prompt validation errors.
- Examples:
  - GHG Inventory entries: Require valid tCO_2e values ≥ 0.
  - Activity proportions (e.g., SDA methods): Entered as percentages between 0–100%.

5. Sliders

- Type: Target Ambition Selection
- Interaction: Users drag the slider to select a value between the calculated minimum ambition and 100%.
- Features:
  - Often used in target-setting sections.
  - The minimum ambition is system-generated based on uploaded data or tools.

6. File upload

- Interaction: Users upload files according to specified formats and file types outlined in question guidance.
- Features:
- Some fields accept only certain formats (e.g., Excel or CSV).
- Others allow a wider range of supporting documents.
- Uploaded files must match prescribed templates where applicable to pass validation.

Examples:

- Company structure (CSV): Clarification of legal entities (Question 3.3.5.1.1.1).
- FLAG emissions (CSV): Required format for agricultural sector data (Questions 8.1A and 8.1B).

7. Buttons

- Interaction: Users click buttons to confirm, navigate, or initiate processes.
- Features:
- May save progress, calculate results, or reveal new input sections.
- Important for saving entries frequently to avoid data loss.

Examples:

- Add new target: Opens additional input forms within the targets tab.
- Navigation buttons: Move between sections or pages.

8. Toggles

- Interaction: Users switch the toggle on or off. By default, it is usually enabled for the most common case.
- Features:
  - Often represent a pre-filled standard assumption which can be manually changed.
- Changes may have significant downstream effects on the submission logic.

Examples:
- Common base year toggle: When enabled, scope 1+2 and scope 3 emissions share the same base year. Deselect only if justified and sectoral guidance permits.

9. Autoselection

- Interaction: No manual input; selections or values are made automatically based on earlier inputs.
- Features:
  - Ensures logical consistency and compliance with sector-specific guidance.
  - May lock fields or pre-fill answers based on upstream choices.
- Examples:
  - Sector-specific targets: Automatically populate applicable scope 3 categories based on selected sector and methodology.
  - Intensity metrics: If only one valid metric exists for a sector, it is auto-assigned.

10. Top tips on all question types

- Follow the in-question guidance carefully—many fields include tooltips or text guidance specifying data requirements.
- Save your progress frequently to avoid repeated data entry.
- Use the correct file formats where uploads are required, especially for structured data (e.g., CSV templates).
- Contact support or consult the technical documentation if uncertain about how to respond to a question or interpret its requirements.
- If you encounter unusual issues—such as problems with saving data or specific data entry fields not responding—try performing a hard refresh of your browser. To do this, click and hold the refresh button for a few seconds. This action clears stored cache and can often resolve unexpected behavior.

D. Templates for target language

Below, you will find the tables outlining each possible cross-sector target language template.

To understand the legend for the tables:

- Target setting approach: the specific method used to develop an emissions reduction target.
- Target term: which term/s the target setting approach is applicable for.
- Target language template: specific template used, based on the target setting approach and condition to trigger the template for the target.
- Condition to trigger this template: specific criteria or circumstances, such as target type, scope, or coverage, that determine which template should be used.

1. Templates for cross-sector targets

Target setting approach	Target term	Target language template	Condition triggering this template
Absolute - cross sector	Both terms	[Company name] commits to reduce absolute scope [scope(s) covered] GHG emissions [ambition]% by [target year] from a [base year] base year.	If target coverage is more than 95% of total emissions within the scope(s).
Absolute - cross sector	Both terms	[Company name] commits to reduce absolute scope 3 GHG emissions from [categories covered] [ambition]% by [target year] from a [base year] base year.	For scope 3 only, and if target coverage is less than 95% of total emissions within scope 3.
Absolute - cross sector	Both terms	[Company name] commits to maintain zero absolute scope [scope(s) covered] GHG emissions from [base year] through [target year].	If zero emissions are reported in scope 1, scope 2 or scope 1 and 2.
Physical Intensity	Both terms	[Company name] commits to reduce scope 3 GHG emissions [ambition]% per [Physical intensity metric] by [target year] from a [base year] base year.	For scope 3 only.
Physical Intensity	Both terms	[Company name] commits to reduce scope 3 GHG emissions from [categories covered] [ambition]% per [Physical intensity metric] by [target year] from a [base year] base year.	For scope 3 only, and if target coverage is less than 95% of total emissions within scope 3.

Target setting approach	Target term	Target language template	Condition triggering this template
GEVA: Economic intensity	Both terms	[Company name] commits to reduce scope 3 GHG emissions [ambition]% per [ISO code] value added by [target year] from a [base year] base year.	For scope 3 only.
GEVA: Economic intensity	Both terms	[Company name] commits to reduce scope 3 GHG emissions [ambition]% per [ISO code] value added by [target year] from a [base year] base year.	For scope 3 only, and if target coverage is less than 95% of total emissions within scope 3.
Sold/distributed fossil fuels	Both terms	[Company name] commits to reduce absolute scope 3 GHG emissions from use of sold products covering [sold/distributed] fossil fuels [ambition]% by [target year] from a [base year] base year.	For scope 3, category 11 only.
Bioenergy Footnote addition	Both terms	*The target boundary includes land-related emissions and removals from bioenergy feedstocks.	For any reported bioenergy emissions included in a target.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its [suppliers/customers] by [emissions/spend/revenue] covering [categories covered], will have science-based targets by [target year].	For scope 3, category 1 to 13 only.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its franchisees by [emissions/revenue] will have science-based targets by [target year].	For scope 3, category 14 only.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its investments by [emissions/revenue] will have science-based targets by [target year].	For scope 3, category 15 only.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its franchisees and investments by [emissions/revenue] will have science-based targets by [target year].	For scope 3, category 14 and 15 only.
RE procurement	Near-Term	[Company name] commits to increase active annual sourcing of renewable electricity from [base year level] in [base year] to [ambition]% by [target year].	For scope 2, market-based only, and if base year level is >100%

Target setting approach	Target term	Target language template	Condition triggering this template
RE procurement	Near-Term	[Company name] commits to continue active annual sourcing of 100% renewable electricity through [target year].	For scope 2, market-based only, and if base year level is equal to 100%
RE procurement	Near-Term	[Company name] commits to increase active annual sourcing of renewable electricity from [base year level] in [base year] to 100% by [target year] and to continue active annual sourcing of 100% renewable electricity through [latest near-term target year].[*]	For scope 2, market-based only, and if base year level is >100% and target year is before other target years.
Net-Zero	Long-Term	[Company name] commits to achieve net-zero greenhouse gas emissions across the value chain by [target year].	N/A
Absolute - cross sector	Long-Term	[Company name] commits to maintain a minimum [ambition]% absolute scope [scope(s) covered] GHG emissions reduction from [near-term target year] through [net-zero target year] from a [base year] base year.	If the ambition of the near-term target is equal to the long-term target and target year is before the net-zero target year.
RE procurement	Long-Term	[Company name] commits to continue active annual sourcing of 100% renewable electricity from [near-term target year] through [target year].	For scope 2, market-based only, and if base year level is equal to 100% and target year is before other target years.

2. Templates for sector-specific targets

Target setting approach	Target term	Target language template	Condition to trigger this template
Absolute - Automaker	Both terms	[Company name] commits to reduce absolute well-to-wheel scope 3 GHG emissions from use of sold [automaker vehicle types] [ambition]% by [target year] from a [base year] base year. [Company name] commits to work toward the phase out of new internal combustion engine vehicles by [phaseout target year 1] in leading markets and by [phaseout target year 2] globally.	N/A
Intensity - Automaker	Both terms	[Company name] commits to reduce well-to-wheel scope 3 GHG emissions from use of sold [automaker vehicle types] [ambition]% per vehicle-kilometer by [target year] from a [base year] base year. [Company name] commits to work toward the phase out of new internal combustion engine vehicles by [phaseout target year 1] in leading markets and by [phaseout target year 2] globally.	N/A
Intensity - Aviation SDA	Both terms	[Company name] commits to reduce well-to-wake scope 1 and 3 jet fuel GHG emissions [ambition]% per [intensity metric] by [target year] from a [base year] base year.* *[Aviation Footnote].”	If aviation activities occur in the own operations of the company.
Intensity - Aviation SDA	Both terms	[Company name] commits to reduce well-to-wake scope 3 jet fuel GHG emissions from [categories covered] [ambition]% per [intensity metric] by [target year] from a [base year] base year.* *[Aviation Footnote].	If aviation activities occur in the value chain of the company.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity - Aviation SDA	Both terms	[Company name] commits to reduce well-to-wake scope 3 jet fuel GHG emissions from business travel [ambition]% per FTE by [target year] from a [base year] base year.* *[Aviation Footnote].	If aviation activities occur in the business travel category of the company's value chain.
Absolute - Aviation SDA	Both terms	[Company name] commits to reduce absolute well-to-wake scope 1 and 3 jet fuel GHG emissions [ambition]% by [target year] from a [base year] base year.* *[Aviation Footnote].	If aviation activities occur in the own operations of the company.
Absolute - Aviation SDA	Both terms	[Company name] commits to reduce absolute well-to-wake scope 3 jet fuel GHG emissions from [categories covered] [ambition]% by [target year] from a [base year] base year.* *[Aviation Footnote].	If aviation activities occur in the value chain of the company.
Absolute - Aviation SDA	Both terms	"[Company name] commits to reduce absolute well-to-wake scope 3 jet fuel GHG emissions from business travel [ambition]% by [target year] from a [base year] base year.* *[Aviation Footnote]."	If aviation activities occur in the business travel category of the company's value chain.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity and absolute - Aviation SDA	Both terms	[Company name] commits to reduce well-to-wake scope 1 and 3 jet fuel GHG emissions [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.* *[Aviation Footnote]. [Company name] commits to reduce well-to-wake scope 3 jet fuel GHG emissions from [categories covered] [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.* *[Aviation Footnote]. [Company name] commits to reduce well-to-wake scope 3 jet fuel GHG emissions from business travel [ambition]% per FTE, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.* *[Aviation Footnote].	If aviation activities in own operations or value chain and if the intensity wants to be reflected with an equivalent absolute reduction.
Footnote - Aviation SDA	Both terms	*Non-CO_2 factors which may also contribute to aviation induced warming are not included in this target. [Company Name] will continue to publicly report its non-CO_2 impacts.	If any aviation SDA target is established and this option is selected for non-CO_2 factors
Footnote - Aviation SDA	Both terms	*Non-CO_2e effects which may also contribute to aviation induced warming are not included in this target. [Company Name] commits to report publicly on its collaboration with stakeholders to improve understanding of opportunities to mitigate the non-CO_2e impacts of aviation annually over its target timeframe.	If any aviation SDA target is established and this option is selected for non-CO_2 factors

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity - Buildings: in-use operational SDA	Both terms	[Company name] commits to reduce [scope(s) covered] in-use operational GHG emissions of owned and leased buildings, covering [categories covered], [ambition]% per m^2 by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is less than 95% of total emissions within scope 3.
Intensity - Buildings: in-use operational SDA	Both terms	[[Company name] commits to reduce [scope(s) covered] in-use operational GHG emissions of owned and leased buildings [ambition]% per m^2 by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is equal to or greater than 95% of total emissions within scope 3.
Intensity - Buildings: in-use operational SDA	Both terms	[Company name] commits to maintain [scope(s) covered] in-use operational GHG emissions of owned and leased buildings, covering [categories covered], at or below [ambition] tCO_2e per m^2 up to [target year] from a [base year] base year.	If building activities occur in the value chain, its intensity is below the target year level and if target coverage is less than 95% of total emissions within scope 3.
Intensity - Buildings: in-use operational SDA	Both terms	[Company name] commits to maintain [scope(s) covered] in-use operational GHG emissions of owned and leased buildings at or below [ambition] tCO_2e per m2 up to [target year] from a [base year] base year.	If building activities occur in the value chain, its intensity is below the target year level and if target coverage is equal to or greater than 95% of total emissions within scope 3.
Absolute - Buildings: in-use operational SDA	Both terms	[Company name] commits to reduce absolute [scope(s) covered] in-use operational GHG emissions of owned and leased buildings, covering [categories covered], [ambition]% by [target year] from a [base year] base year.	If building activities occur in the value chain, if the intensity wants to be reflected with an equivalent absolute reduction, and if target coverage is less than 95% of total emissions within scope 3.

Target setting approach	Target term	Target language template	Condition to trigger this template
Absolute - Buildings: in-use operational SDA	Both terms	[Company name] commits to reduce absolute [scope(s) covered] in-use operational GHG emissions of owned and leased buildings [ambition]% by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is equal to or greater than 95% of total emissions within scope 3.
Intensity and Absolute- Buildings: in-use operational SDA	Both terms	[Company name] commits to reduce [scope(s) covered] in-use operational GHG emissions of owned and leased buildings, covering [categories covered], [ambition]% per m^2, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is less than 95% of total emissions within scope 3.
Intensity and Absolute - Buildings: in-use operational SDA	Both terms	[Company name] commits to reduce [scope(s) covered] in-use operational GHG emissions of owned and leased buildings [ambition]% per m^2, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If building activities occur in the value chain, if the intensity wants to be reflected with an equivalent absolute reduction, and if target coverage is equal to or greater than 95% of total emissions within scope 3.
Buildings: in-use operational SDA - Fossil fuel equipment	Both terms	"[Company name] commits to install no new fossil fuel equipment that is owned or financially controlled by the company in its buildings portfolios from [DATE]."	If building activities occur in the value chain and if the company confirms there is owned or financially controlled fossil fuel equipment within their buildings.
Buildings: in-use operational SDA - Fossil fuel equipment	Both terms	"[Company name] does not own or financially control any fossil fuel equipment in its buildings portfolio."	If building activities occur in the value chain and if the company confirms there is no owned or financially controlled fossil fuel equipment within their buildings.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity - Buildings: upfront embodied SDA	Both terms	[Company name] commits to reduce upfront embodied scope 3 GHG emissions of new buildings, covering [categories covered], [ambition]% per m2 by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is less than 95% of total emissions within scope 3.
Absolute - Buildings: upfront embodied SDA	Both terms	[Company name] commits to reduce upfront embodied absolute scope 3 GHG emissions of new buildings, covering [categories covered], [ambition]% by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is less than 95% of total emissions within scope 3.
Intensity and absolute - Buildings: upfront embodied SDA	Both terms	[Company name] commits to reduce upfront embodied scope 3 GHG emissions of new buildings, covering [categories covered], [ambition]% per m^2, equivalent to a [ambition]% absolute reduction, by [target year] from a [base year] base year.	If building activities occur in the value chain and if target coverage is equal or greater than 95% of total emissions within scope 3.
Intensity - Cement SDA	Both terms	[Company name] commits to reduce gross [scope(s) covered] GHG emissions [ambition]% per [intensity metric] by [target year] from a [base year] base year.	If cement activities occur in the own operations and value chain of the company or only in their own operations.
Intensity - Cement SDA	Both terms	[Company name] commits to reduce gross scope 3 GHG emissions from [categories covered] [ambition]% per [intensity metric] by [target year] from a [base year] base year.	If cement activities occur only in the value chain of the company and if it is less than 95% of total emissions within scope 3.
Absolute - Cement SDA	Both terms	[Company name] commits to reduce absolute gross [scope(s) covered] GHG emissions [ambition]% by [target year] from a [base year] base year.	If cement activities occur in the own operations and value chain of the company or only in their own operations.

Target setting approach	Target term	Target language template	Condition to trigger this template
Absolute - Cement SDA	Both terms	[Company name] commits to reduce absolute gross scope 3 GHG emissions from [categories covered] [ambition]% by [target year] from a [base year] base year.	If cement activities occur only in the value chain of the company and if it is less than 95% of total emissions within scope 3.
Intensity and Absolute - Cement SDA	Both terms	[Company name] commits to reduce gross [scope(s) covered] GHG emissions [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If cement activities occur in the own operations and value chain of the company or only in the own operations and if the intensity wants to be reflected with an equivalent absolute reduction.
Intensity and Absolute - Cement SDA	Both terms	[Company name] commits to reduce gross scope 3 GHG emissions from [categories covered] [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If cement activities occur only in the value chain of the company, if the intensity wants to be reflected with an equivalent absolute reduction and if it is less than 95% of total emissions within scope 3.
Intensity - Land Transport SDA	Both terms	[Company name] commits to reduce well-to-wheel scope 3 GHG emissions from [categories covered], covering [transport category] [ambition]% per [intensity metric] by [target year] from a [base year] base year.	If land transport activities occur in the value chain of the company and if it is less than 95% of total emissions within scope 3.
Absolute - Land Transport SDA	Both terms	[Company name] commits to reduce absolute well-to-wheel scope 3 GHG emissions from [categories covered], covering [transport category] [ambition_abs]% by [target year] from a [base year] base year.	If land transport activities occur only in the value chain of the company and if it is less than 95% of total emissions within scope 3.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity and Absolute - Land Transport SDA	Both terms	[Company name] commits to reduce well-to-wheel scope 3 GHG emissions from [categories covered], covering [transport category] [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If land transport activities occur in the value chain of the company and if the intensity wants to be reflected with an equivalent absolute reduction.
Intensity - Maritime SDA	Both terms	[[Company name] commits to reduce well-to-wake scope 1 and 3 GHG emissions from [vessel type(s)] operations [ambition]% per [intensity metric] by [target year] from a [base year] base year.	If maritime activities occur in the own operations of the company.
Intensity - Maritime SDA	Both terms	[Company name] commits to reduce well-to-wake scope 3 GHG emissions from [categories covered] covering [vessel type(s)] operations [ambition]% per [intensity metric] by [target year] from a [base year] base year.	If maritime activities occur only in the value chain of the company and if it is less than 95% of total emissions within scope 3.
Absolute - Maritime SDA	Both terms	[Company name] commits to reduce absolute well-to-wake scope 1 and 3 GHG emissions from [vessel type(s)] operations [ambition_abs]% by [target year] from a [base year] base year.	If maritime activities occur in the own operations of the company.
Absolute - Maritime SDA	Both terms	[Company name] commits to reduce absolute well-to-wake scope 3 GHG emissions from [categories covered] covering [vessel type(s)] operations [ambition]% by [target year] from a [base year] base year.	If maritime activities occur only in the value chain of the company and if it is less than 95% of total emissions within scope 3.
Intensity and Absolute - Maritime SDA	Both terms	[[Company name] commits to reduce well-to-wake scope 1 and 3 GHG emissions from [vessel type(s)] operations [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If maritime activities occur in the own operations of the company and if the intensity wants to be reflected with an equivalent absolute reduction.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity and Absolute - Maritime SDA	Both terms	[Company name] commits to reduce well-to-wake scope 3 GHG emissions from [categories covered] covering [vessel type(s)] operations [ambition]% per [intensity metric], equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.year.	If maritime activities occur only in the value chain of the company, if the intensity wants to be reflected with an equivalent absolute reduction and if it is less than 95% of total emissions within scope 3.
Intensity - Power SDA (Own Generation)	Both terms	[Company name] commits to reduce [scope(s) covered] GHG emissions from [power/power and heat] generation [ambition]% per MWh by [target year] from a [base year] base year.	If power activities occur in the own operations of the company.
Absolute - Power SDA (Own Generation)	Both terms	[Company name] commits to reduce absolute [scope(s) covered] GHG emissions from [power/power and heat] generation [ambition_abs] by [target year] from a [base year] base year.	If power activities occur in the own operations of the company.
Intensity and Absolute Power SDA (Own Generation)	Both terms	[Company name] commits to reduce [scope(s) covered] GHG emissions from [power/power and heat] generation [ambition]% per MWh, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If power activities occur in the own operations of the company and if the intensity wants to be reflected with an equivalent absolute reduction.
Intensity - Power SDA (All-sold electricity)	Both terms	[Company name] commits to reduce [scopes covered] GHG emissions from all-sold [electricity/electricity and heat] [ambition]% per MWh by [target year] from a [base year] base year.	If power activities occur in the own operations and value chain of the company.
Intensity - Power SDA (All-sold electricity)	Both terms	[Company name] commits to reduce scope 3 GHG emissions from all-sold [electricity/electricity and heat] [ambition]% per MWh by [target year] from a [base year] base year.	If power activities occur in the value chain of the company.

Target setting approach	Target term	Target language template	Condition to trigger this template
Absolute - Power SDA (All-sold electricity)	Both terms	[Company name] commits to reduce absolute [scopes covered] GHG emissions from all-sold [electricity/ electricity and heat] [ambition_abs]% by [target year] from a [base year] base year.	If power activities occur in the own operations and value chain of the company.
Absolute - Power SDA (All-sold electricity)	Both terms	[Company name] commits to reduce absolute scope 3 GHG emissions from all-sold [electricity/electricity and heat] [ambition_abs]% by [target year] from a [base year] base year.	If power activities occur in the value chain of the company.
Intensity and Absolute - Power SDA (All-sold electricity)	Both terms	[Company name] commits to reduce [scopes covered] GHG emissions from all-sold [electricity/electricity and heat] [ambition]% per MWh, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If power activities occur in the own operations and value chain of the company and if the intensity wants to be reflected with an equivalent absolute reduction.
Intensity and Absolute - Power SDA (All-sold electricity)	Both terms	[Company name] commits to reduce scope 3 GHG emissions from all-sold [electricity/electricity and heat] [ambition]% per MWh, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If power activities occur in the value chain of the company and if the intensity wants to be reflected with an equivalent absolute reduction.
Intensity - Steel SDA	Both terms	[Company name] commits to reduce scope 1, 2 and 3 GHG emissions covered by the iron & steel core boundary [ambition]% per tonne of hot rolled steel by [target year] from a [base year] base year. As this target calculation depends on the scrap ratio projection, [Company name] will publish the scrap ratio associated with this target annually starting from the base year.	If steel activities occur in the own operations and value chain of the company.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity - Steel SDA	Both terms	[Company name] commits to reduce scope 3 GHG emissions from purchased goods and services covered by the iron & steel core boundary [ambition]% per tonne of hot rolled steel by [target year] from a [base year] base year.	If steel activities occur in the value chain of the company.
Absolute - Steel SDA	Both terms	[Company name] commits to reduce absolute scope 1, 2 and 3 GHG emissions covered by the iron & steel core boundary [ambition_abs]% by [target year] from a [base year] base year. As this target calculation depends on the scrap ratio projection, [Company name] will publish the scrap ratio associated with this target annually starting from the base year.	If steel activities occur in the own operations and value chain of the company.
Absolute - Steel SDA	Both terms	[Company name] commits to reduce absolute scope 3 GHG emissions from purchased goods and services covered by the iron & steel core boundary [ambition_abs]% by [target year] from a [base year] base year.	If steel activities occur in the value chain of the company.
Intensity and Absolute - Steel SDA	Both terms	[Company name] commits to reduce scope 3 GHG emissions from purchased goods and services covered by the iron & steel core boundary [ambition]% per tonne of hot rolled steel, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year.	If steel activities occur in the own operations and value chain of the company and if the intensity wants to be reflected with an equivalent absolute reduction.

Target setting approach	Target term	Target language template	Condition to trigger this template
Intensity and Absolute - Steel SDA	Both terms	[Company name] commits to reduce scope 3 GHG emissions from investments covered by the iron & steel core boundary [ambition]% per tonne of hot rolled steel, equivalent to a [ambition_abs]% absolute reduction, by [target year] from a [base year] base year. As this target calculation depends on the scrap ratio projection, [Company name] will publish the scrap ratio associated with this target annually starting from the base year.	If steel activities occur in the value chain of the company and if the intensity wants to be reflected with an equivalent absolute reduction.
Intensity - FLAG SDA (Sector pathway)	Both terms	[Company name] commits to reduce absolute scope [scope(s) covered] FLAG GHG emissions [ambition]% by [target year] from a [base year] base year.* *The target includes FLAG emissions and removals.	If FLAG activities occur in the own operations and/or value chain of the company and if the sector pathway is selected.
Intensity - FLAG SDA (Commodity pathway)	Both terms	[Company name] commits to reduce scope [scope(s) covered] FLAG GHG emissions from [produced/purchased] [commodity] [ambition]% per [intensity metric] by [target year] from a [base year] base year.* *The target includes FLAG emissions and removals.	If FLAG activities occur in the own operations and/or value chain of the company and if a commodity pathway is selected.
Commitment - FLAG SDA	Both terms	[Company name] commits to no deforestation across its primary deforestation-linked commodities, with a target date of [DATE].	If any FLAG SDA target is established.

3. Templates for beyond minimum boundary targets

Target setting approach	Target term	Target language template:	Condition to trigger this template
Absolute - cross sector	Both terms	[Company name] commits to reduce [categories covered] GHG emissions beyond the minimum boundary [ambition]% by [target year] from a [base year] base year.	For scope 3 only.
Physical Intensity	Both terms	[Company name] commits to reduce [categories covered] GHG emissions beyond the minimum boundary [ambition]% per [Physical intensity metric] by [target year] from a [base year] base year.	For scope 3 only.
GEVA: Economic intensity	Both terms	[Company name] commits to reduce [categories covered] GHG emissions beyond the minimum boundary [ambition]% per [ISO code] value added by [target year] from a [base year] base year.	For scope 3 only.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its [suppliers/customers] by [emissions/spend/revenue] covering [categories covered] GHG emissions beyond the minimum boundary, will have science-based targets by [target year].	For scope 3, category 1 to 13 only.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its franchisees by [emissions/spend/revenue] covering [categories covered] beyond the minimum boundary, will have science-based targets by [target year].	For scope 3, category 14 only.
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its investments by [emissions/spend/revenue] covering [categories covered] beyond the minimum boundary, will have science-based targets by [target year].	For scope 3, category 15 only.

Target setting approach	Target term	Target language template:	Condition to trigger this template
Supplier/ Customer Engagement	Near-Term	[Company name] commits that [ambition]% of its franchisees and investments by [emissions/spend/ revenue] covering [categories covered] beyond the minimum boundary, will have science-based targets by [target year].	For scope 3, category 14 and 15 only.

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SBTi SERVICES

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

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Registered address: First Floor, 10 Queen Street Place, London, England, EC4R 1BE.