

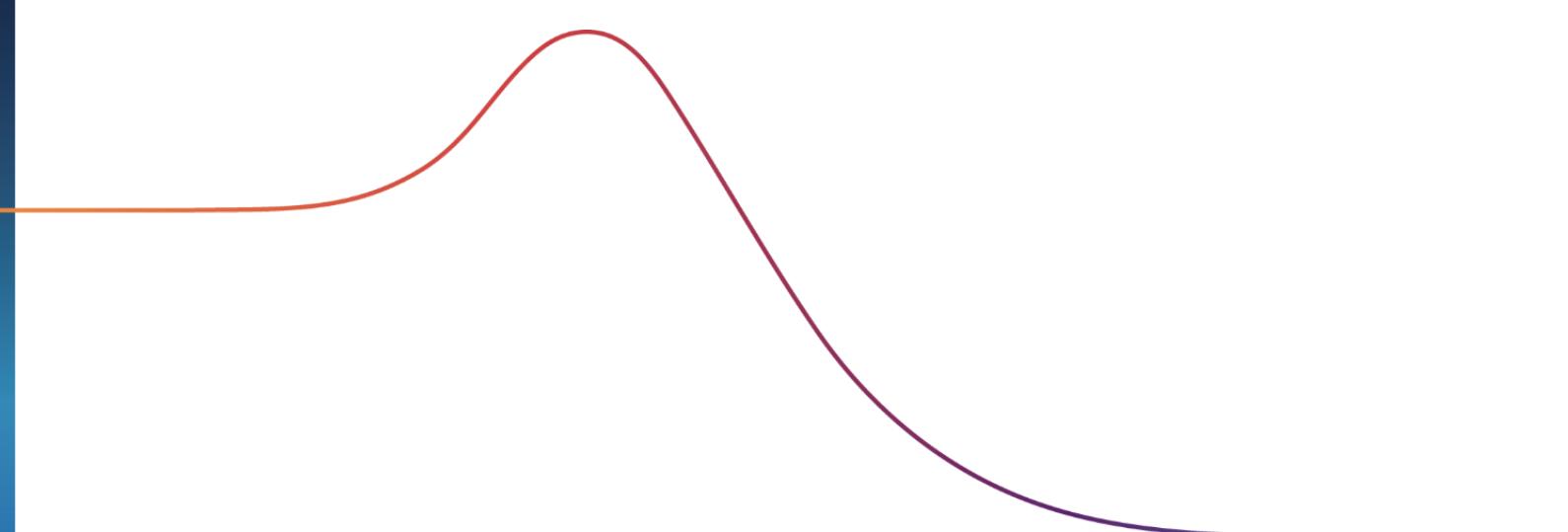


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# MAIN CHANGES DOCUMENT FOR THE SECOND PUBLIC CONSULTATION OF THE SBTi AUTOMOTIVE SECTOR NET-ZERO STANDARD

Version 1.0  
February 2026



## ABOUT SBTi

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.

We develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emissions reductions targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest.

The SBTi is incorporated as a UK charity, with a subsidiary SBTi Services Limited, which hosts our target validation services. Partner organizations who facilitated SBTi's growth and development are CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).

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## VERSION HISTORY

Version	Change/update description	Release date	Effective dates
1.0	Initial document summarizing revisions to the SBTi Automotive Sector Net-Zero Standard between the first and second public consultations.	February 3, 2026	N/A

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# 1. INTRODUCTION

This Main Changes Document for the Second Public Consultation of the SBTi Automotive Sector Net-Zero Standard (“this document”) identifies the main changes made to the SBTi Automotive Sector Net-Zero Standard first public consultation draft and includes a table that explains the key changes made in more detail, following the structure of the revised standard.

The SBTi Automotive Sector Net-Zero Standard (“the draft Standard”) has been revised between August, 2025, and February, 2026 to produce the second public consultation draft. The purpose of this revision was to reflect stakeholder feedback received during the first public consultation period, as well as insights from the [Automotive Standard Expert Advisory Group](#) and [Technical Council](#).

This document does not explain all the changes to the SBTi Automotive Sector Net-Zero Standard and therefore does not substitute a comprehensive reading of the draft. This document accompanies but is not part of the SBTi Automotive Sector Net-Zero Standard.

# 2. SUMMARY OF MAIN CHANGES

A high-level summary of the key changes in the SBTi Automotive Sector Net-Zero Standard second consultation draft are set out below:

- Updated formatting to align with the most recent SBTi templates.
- Updated cross-reference tables to the SBTi Corporate Net-Zero Standard (CNZS) V2.0 to align with the [latest consultation draft for second public consultation](#).
- Revised definition from low-emission vehicle (LEV) to zero-emission vehicle (ZEV). Various sections of the draft Standard have been updated to reflect this revision, including all requirements/references to the 65% emissions reduction benchmark associated with the definition of LEV.
- The previous aggregated metric that included combined scope 1, 2, scope 3 categories 1, 11 & 12 for automakers is replaced by a metric including only scope 3, category 11 emissions intensity.
- Introduced the option of setting targets using either scope 3, category 11 emissions intensity or a ZEV sales-share metric (i.e. both are not required).
- Updated convergence point for targets set using the convergence method from 2035 to 2050.
- For targets set on emissions intensity associated with light-duty vehicles (passenger cars and light commercial vehicles), added the option for targets to be set based on an aggregated global basis calculated from weighted averages of regional and vehicle category targets. This option is not applicable to 2/3 wheelers and heavy-duty vehicles.
- For targets set on ZEV sales-share, added the option for targets to be set based on an aggregated global basis calculated from weighted averages of regional and vehicle category targets.
- Corrected the formula in Annex G that describes the application of the convergence method to match the formula used in the draft Automotive Target-setting Tool.

- Revised default emission factors for biofuels.
- Updated definition of powertrain suppliers.
- Revised subcriteria on target coverage of subsidiaries with  $\geq 15\%$  financial stake.
- Clarified application of durability factors.
- Updated Worldwide Harmonized Light Vehicles Test Cycle and Test Procedure (WLTP) correction factors to reflect current Battery Electric Vehicle (BEV) and Fuel Cell Electric Vehicle (FCEV) efficiency data.
- Added an example calculation for determining a model-specific Energy efficiency ratios (EER) and contribution to ZEV sales share metric for Plug-in Hybrid Electric Vehicle (PHEVs).
- Revision to the default emission factors for renewable natural gas (RNG) from negative values to zero (to be surveyed during the second public consultation).
- Added references to forthcoming EU Battery Regulation to guide accounting for battery production emissions.

### 3. OVERVIEW OF MAIN CHANGES IN THE AUTOMOTIVE SECTOR NET-ZERO STANDARD SECOND CONSULTATION DRAFT

The table below displays the key changes to the revision of the draft Standard from the first public consultation draft. Also included in the table are major topics of feedback received during the first public consultation period that did not lead to revisions to the draft. In these cases, rationale is provided for why the SBTi did not make revisions based on the feedback.

New requirements or content are indicated by “new” and the main changes to existing requirements, guidance or content are indicated by “modified”. Topics of feedback in which no changes were made are indicated by “no change”. Deletions are indicated by “removed” with the standard section or criterion number sourced from the SBTi Automotive Sector Net-Zero Standard first public consultation draft.

Table 1. Summary of changes of Automotive Sector Net-Zero Standard 2nd Consultation Draft

CHAPTER	STANDARD SECTION / CRITERION NUMBER		TYPE OF CHANGE	DETAILS AND RATIONALE OF REVISION
	First Public Consultation Draft	Second Public Consultation Draft		
N/A	General	General	No change	<p>Respondents argued the pathway is too stringent for 2030–2040 due to slow progress in emissions reductions in electrical grids and the production of raw materials.</p> <p>SBTi acknowledges sector concerns regarding the required level of ambition, but has not altered underlying 1.5 °C pathways at this time, as these align with the SBTi's framework for the selection of pathways.</p>
Introduction	A.4.1 Which companies are required to or may use the SBTi Automotive Sector Net-Zero Standard	A.5 Scope of the SBTi Automotive Sector Net-Zero Standard	No change	<p>Respondents argued the 20% revenue threshold excludes significant actors and suggested including emissions or market influence as criteria.</p> <p>The SBTi has reviewed the applicability criteria and decided to maintain the 20% revenue threshold to ensure clarity, consistency, and ease of application across companies. While alternative indicators were considered, the 20% threshold remains the most transparent and straightforward metric for defining applicability at this stage.</p>

CHAPTER	STANDARD SECTION / CRITERION NUMBER		TYPE OF CHANGE	DETAILS AND RATIONALE OF REVISION
	First Public Consultation Draft	Second Public Consultation Draft		
Introduction	A.4.1 Which companies are required to or may use the SBTi Automotive Sector Net-Zero Standard	A.5 Scope of the SBTi Automotive Sector Net-Zero Standard	No change	<p>Respondents raised concerns that the 10,000-vehicle threshold could exclude certain luxury or niche automakers.</p> <p>The SBTi will maintain alignment with the European Commission's definition of small-volume manufacturer, ensuring consistency with existing regulatory frameworks<sup>1</sup>.</p>
Determining Performance In The Target Base Year Sub-Chapter 1 - Criteria Applicable To Automakers	Multiple	Multiple	Modified	<p>Respondents to the first public consultation highlighted that the Low-Emission Vehicle (LEV) definition, based on a minimum 65% reduction relative to a baseline, was inconsistent with regional regulations, was overly complicated to define and calculate, and could favor certain technologies.</p> <p>The SBTi has replaced the LEV metric with a zero-emission vehicle (ZEV) sales share metric, ensuring better alignment with recognized regulatory definitions. The definition for ZEV in the draft Standard is based largely on the definition of the same from the California Air Resources Board (CARB).</p> <p>This change simplifies monitoring, ensures consistency with the 1.5°C trajectory, and reduces duplication in data collection. Example calculations and clarifications on the contribution of near-ZEV technologies such as plug-in hybrid electric vehicles (PHEVs) are included to improve usability.</p>

<sup>1</sup> [https://climate.ec.europa.eu/eu-action/transport-decarbonisation/road-transport/light-duty-vehicles\\_en](https://climate.ec.europa.eu/eu-action/transport-decarbonisation/road-transport/light-duty-vehicles_en)

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	First Public Consultation Draft	Second Public Consultation Draft		
Determining Performance in the Target Base Year  Sub-Chapter 1 - Criteria Applicable To Automakers	AMSS-C1	AMSS-C1	Modified	<p>Stakeholders objected to the requirement that companies must include emissions from entities with <math>\geq 15\%</math> shareholding, arguing it was impractical for complex corporate structures and joint ventures.</p> <p>The SBTi is reviewing alignment with the GHG Protocol's financial-control approach, proposing to raise the applicability threshold to 33% and clarifying that separate targets at the subsidiary level are allowable for the purposes of meeting the requirement. The revised text will clarify the treatment of subsidiaries to prevent double-counting while ensuring accountability.</p>
Multiple	Multiple	Multiple	Modified	<p>Respondents to the first public consultation requested greater flexibility in target-setting. They found it redundant and complex to set both intensity and sales-based targets simultaneously.</p> <p>The revised draft allows automakers to select one of two metrics on which to set targets:</p> <ul style="list-style-type: none"> <li>• A scope 3 category 11 emissions-intensity target or</li> <li>• A ZEV sales-share target</li> </ul> <p>Introducing this flexibility in the choice of metric maintains focus on the most significant source of emissions related to the sector (use of sold vehicles), but grants companies flexibility based on data maturity, regional structure, and corporate focus. Other relevant sources of emissions will still be addressed via alternate target-setting metrics.</p>

CHAPTER	STANDARD SECTION / CRITERION NUMBER		TYPE OF CHANGE	DETAILS AND RATIONALE OF REVISION
	First Public Consultation Draft	Second Public Consultation Draft		
Multiple	Multiple	Multiple	Modified	<p>The aggregated emissions intensity metrics for automakers and auto part manufacturers are being replaced with an emissions intensity metric on scope 3 category 11 emissions only, applicable to automakers and powertrain suppliers. This change is being made to ensure interoperability with the current draft of the Corporate Net-Zero Standard (CNZS) V2.0, which requires differentiated targets on scope 1, scope 2, and scope 3 emissions.</p> <p>Automotive companies will be required to address other relevant sources of emissions (e.g., scope 1, scope 2 and scope 3 other than scope 3 category 11) using metrics from the CNZS V2.0 which offers broader and more flexible target-setting options for these emissions scopes. Additionally, the CNZS v2 includes more detail on types of interventions (and related claims) for different types of activities, including activity pools and sector-level interventions for scope 3. This nuance would not be possible when scope 3 is integrated into an aggregated metric for automakers.</p> <p>As a result, some auto parts manufacturers will now use the Automotive Standard only to meet certain data reporting and minimum scope 3 target coverage requirements, as all other aspects of setting a net-zero target are addressed through the broader and more flexible options outlined in the draft Corporate Net-Zero Standard V2.0.</p> <p>This applies to all companies (category A and category B).</p>

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	First Public Consultation Draft	Second Public Consultation Draft		
N/A	Multiple	Multiple	Modified	<p>Respondents to the first public consultation found the 2035 convergence year too stringent, and the overall trajectory of the pathways too ambitious, given current infrastructure and technology readiness. Stakeholders requested flexibility to reflect regional realities.</p> <p>The SBTi has extended the convergence point from 2035 to 2050 for targets based on the convergence method, providing a longer period over which the company must converge towards a net-zero aligned performance level. This helps to address some concerns with target stringency, in particular as concerns benchmarking of vehicle-cycle emissions, and the pace of emission intensity reduction in electricity.</p> <p>Due to the revision to the aggregated emissions intensity metric described above, all benchmark pathways for use-phase emissions intensity now reach a benchmark emissions intensity value of 0.0 gCO<sub>2</sub>e per vehicle kilometer (vkm) by 2050. Converging towards a value of 0.0 gCO<sub>2</sub>e/vkm results in calculated company target trajectories that match the percent improvement in the benchmark pathway over the same target timeframe, regardless of the company's performance in the base year. Despite this, the SBTi will maintain use of the convergence method for setting emissions intensity targets for LDVs to ensure consistency with existing methods used for setting targets based on emissions intensity metrics.</p>

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	First Public Consultation Draft	Second Public Consultation Draft		
Multiple	Multiple	Multiple	Modified	<p>Respondents to the first public consultation suggested that flexibility be permitted in achieving targets set across multiple regional and/or vehicle category pathways.</p> <p>The revised draft allows companies to establish an aggregated global target for several metrics calculated from individual targets set at the regional and/or vehicle category level, using an average weighted by projected sales in the target year. This option is available for the scope 3 category 11 emission intensity target for light-duty vehicles and the ZEV sales share target for all vehicle categories.</p>
N/A	Annex G	Annex G	Modified	<p>During revision of the Standard, the SBTi discovered that the formula describing the function of the convergence method in Annex G did not match the formula being used to calculate targets in the draft Automotive Target-setting Tool. The formula in Annex G has been updated to reflect the correct calculation to be used for targets set using the convergence method.</p>

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Multiple	Multiple	Multiple	Modified	<p>Respondents to the first public consultation highlighted that Indirect Land Use Change (ILUC) values were outdated and inconsistent with the latest ICAO CORSIA framework, underestimating the benefits of low-carbon and waste-based fuels.</p> <p>The SBTi has revised ILUC factors using relevant source data from <a href="#">Cai et al.</a> (GREET and JRC for road) and CORSIA default values, adapted for the road transport context. Zero ILUC values have been maintained for capped pathways, consistent with CORSIA recommendations and to prevent incentives for unsustainable options.</p> <p>While CORSIA's ILUC methodology offers a robust framework, its full implementation is not yet feasible for road fuels due to differences in certification schemes and data tracking systems. The updated table in Annex D therefore provides a pragmatic and internally consistent approach that aligns with current best practice while remaining applicable within the SBTi framework.</p>
Multiple	Multiple	Multiple	No change	<p>While 92% of respondents to the first public consultation supported having the China region as a separate regional pathway, several stakeholders emphasized their preference for using more region-specific data sources for the pathway and/or default regional emission factors.</p> <p>The revised draft includes a clearer methodological explanation confirming that China's unique treatment reflects its advanced BEV adoption rate and market size. The separate pathway maintains accuracy in modeling, supports equitable ambition, and maintains data consistency across global regions.</p>

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	First Public Consultation Draft	Second Public Consultation Draft		
Multiple	Multiple	Multiple	Modified	<p>Stakeholders found the term “powertrain supplier” ambiguous and inconsistently applied across the value chain. Several comments noted confusion over whether the criteria applied to suppliers of engines, engine components, or other systems (e.g., tires, drivetrains, air conditioning, or lighting). This ambiguity created uncertainty in determining which companies should set Scope 3 Category 11 targets.</p> <p>Rather than fully removing the requirement, the SBTi will narrow its scope to apply only to suppliers of functional engines, and not to suppliers of engine components, drivetrain components, tires, or other power-consuming parts.</p> <p>This revision draws a much clearer line of applicability and aligns with the intent of the original “powertrain” concept while removing unnecessary overlap with other supplier categories. It ensures that the requirement targets the most emission-intensive and functionally relevant systems, improving both consistency and usability for companies.</p>
Multiple	Annex I	Appendix L	Modified	<p>Requests were made to clarify which parts require durability adjustment and to remove unnecessary components.</p> <p>The revised draft specifies that durability factors apply only to components with shorter lifespans than the vehicle. This change enhances methodological precision and reduces unnecessary complexity.</p>
N/A	Annex F	Annex F	Modified	<p>Stakeholders noted that providing an illustrative example for calculating the EER for PHEVs would improve clarity. In response, example calculations for determining model-specific EER values and their contribution to the ZEV sales share metric for PHEVs have been added.</p>

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	First Public Consultation Draft	Second Public Consultation Draft		
N/A	Annex E	Annex E	Modified	<p>Stakeholders requested updated WLTP correction factors to reflect current BEV and FCEV efficiency data.</p> <p>Table E3 has been updated to reflect more recent studies. This update ensures realistic modeling and comparability between vehicle types.</p>
N/A	Appendix J		Modified	<p>Stakeholders noted that the draft standard did not sufficiently address emissions from batteries, which are expected to become increasingly significant as EV adoption grows. They emphasized that battery production accounts for a large share of a vehicle's total weight and embodied emissions.</p> <p>The revised draft now includes explicit references to the forthcoming EU Battery Regulation to guide accounting for battery production emissions. For end-of-life, the SBTi will apply the cut-off method, consistent with all other components.</p>

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	First Public Consultation Draft	Second Public Consultation Draft		
N/A	Annex D; Appendix K	Annex D; Appendix K	Modified	<p>The SBTi is seeking consultation on whether to (1) include the negative emission factors adopted by CORSIA for biogas, biomethane, and renewable natural gas (RNG) as default values, or (2) apply a conservative lower-bound default emission factor of zero. In both cases, the contribution of such fuels would be capped at 3% of road fuel use. Beyond this threshold, a default emission factor of 13 gCO<sub>2</sub>e/MJ would apply, unless lower indirect impacts can be demonstrated and disclosed in a manner that enables third-party verification.</p> <p>This consultation reflects the sensitivity of credited emission reductions to assumptions regarding counterfactual behaviour (e.g. <a href="#">ICCT, 2021</a>; <a href="#">ICCT, 2024</a>), as well as the significant global variability in biomethane production pathways, influenced in part by differing regulatory environments.</p>



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