



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Scope 3 Expert Working Group Meeting Minutes

26th/27th November

16.00 - 17:30 BST [Option A]

10:00 - 11:30 BST [Option B]

Virtual

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Meeting participants

Expert Working Group Members present:

As per clause 6 in the EWG Terms of Reference, members serve on the EWG in their individual capacity as technical experts.

[Option A]

1. Leonardo I. Boeri, A.P. Møller-Maersk
2. Asmita Marathe, Bureau Veritas
3. Laura Hutchinson, Center for Green Market Activation
4. Patric Puetz, SFC
5. Silvana Paniagua, VCI
6. Aditya Misra, Proforest Europe
7. Krutarth Jhaveri, Apple
8. Eleanor Bastian, Amazon
9. Derik Broekhoff, SEI
10. Kaya Axelsson, Oxford Net Zero

[Option B]

1. Frederic Hans, NewClimate Institute
2. Sam Van den Plas, Carbon Market Watch
3. Silvana Paniagua, VCI
4. Sriram Rajagopal, IKEA
5. Miriam Kugele, Aga Khan University
6. Svend Hansen, Orsted
7. Gibran Vita, Rabobank

SBTi:

[Option A]

1. Hugo Ernest-Jones (Value Chains Lead)
2. Giulia Camparsi (SME Value Chains)
3. Eoin White (Research Lead)
4. Emma Watson (Head of Corporate Standards)

[Option B]

1. Hugo Ernest-Jones (Value Chains Lead)
2. Giulia Camparsi (SME Value Chains)
3. Marco Swan (FI Engagement Manager)
4. Emma Watson (Head of Corporate Standards)

Technical Council Observers:

[Option A]

1. Doreen Stabinsky

[Option B] - none

External Experts:

[Option A]

1. Elijah Innes-Wimsatt, Conservation International - Observer from BVCM EWG
2. Martha Stevenson, WWF - Observer from Claims EWG

[Option B] - none

Note on the format of these minutes: This meeting was held twice to accommodate the time zones of the Expert Working Group (EWG) members. The content presented by the SBTi team was consistent across both sessions, and participants in each meeting engaged with the same interactive exercises. To avoid duplication, these meeting minutes present the shared content (presentations and framing) once, followed by separate summaries of participant discussions from the Option A and Option B meetings.

Meeting Agenda

1. Recap of the criteria relating to activity pools in the draft CNZS v2
2. Discuss key opportunities to refine criteria across methods:
 - a. Volume alignment target
 - b. Counterparty alignment target
 - c. Emission intensity target
3. Summary and next steps

Meeting Objective

The goal for this meeting was to identify refinements to the activity pool criteria and explore additional solution areas to enhance and clarify the criteria

1. Explore draft criteria around the activity pool

SBTi explained that activity pools are introduced as an option when traceability to a specific emission source is not feasible, drawing on definitions from the [Brander & Bjørn](#) paper and examples from the Value Change Initiative. SBTi outlined four illustrative types of activity pools, sourcing regions, factory sheds, transport sheds and energy sheds, each representing groups of emission sources that serve the company but where further traceability is not possible. The criteria presentation covered how the four proposed methods, emissions-intensity targets, volume-alignment, counterparty alignment and counterparty energy alignment, apply to activity pools. For intensity targets, the weighted average emissions intensity of the pool must meet the benchmark set in the annex; for

volume-alignment, a defined share of volume must meet the benchmark; for counterparty alignment, alignment is measured as the share of suppliers or customers having set an SBT; for counterparty energy alignment, alignment is measured as the share of low-carbon energy used by suppliers or customers.

SBTi emphasised that unbundled environmental attribute certificates (EACs) may be used for volume alignment, but not yet for intensity alignment, and sought stakeholder views on potential expansion. They also explained challenges related to supplier alignment targets when working with smaller organisations lacking the capacity to set science-based targets. They invited input on possible proxies for alignment within activity pools.

SBTi further described the removal of the previous distinction between direct and indirect mitigation: companies will now disclose the intervention level at which alignment is achieved, activity, counterparty, activity-pool or sector level. They noted ongoing work to improve how impacts are reflected in GHG accounting ledgers and acknowledged unaddressed areas relating to near-term emission-reduction targets and project-level interventions. Finally, SBTi encouraged questions and reflections, noting that pilot companies are helping test the practical application of activity-pool criteria.

[Option A]

- One EWG member recommends that companies resort to EACs purchase from the activity pool only if the activity pool average intensity is not aligned with the benchmark required.
- One EWG member emphasised that activity pools function more as a space where interventions *can* be made, supported by network effects or structural characteristics, rather than a space where full alignment can realistically be achieved in the near term. They highlighted that, in many cases, achieving an overall aligned outcome at the activity-pool level is likely not feasible within the next five years. Using drayage electrification as an example, they explained that the goal is not to reach the benchmark average intensity for all drayage operations between ports and warehouses, but rather to begin by electrifying a smaller share, perhaps 10–20%, within that activity pool.
- One EWG member emphasised that relying on average emissions intensity as an indicator of alignment does not demonstrate intentional purchasing choices, whereas using EACs does directly drive purposeful decisions that shift practices within an activity pool. They therefore advised SBTi not to prioritise or incentivise average-based approaches over EAC-based ones, as averages do not encourage meaningful engagement. They also highlighted insights from pilot testing, noting that many companies pursue activity-pool interventions through project-based actions rather than commodity certificates. This is because project approaches align with existing standards, avoid the burden of creating new methodologies, and often deliver greater impact—particularly when a company represents only a small share of a supplier’s output but can help catalyse major upgrades. The EWG member encouraged SBTi to account for these practical realities, recognising that project-based interventions remain essential in current methodologies, both within activity pools and across sectors.

- One EWG member sought clarification on how activity pools function in the near and long term. They asked whether, although activity pools can support volume-alignment targets now, companies would ultimately need to quantify actual emissions, potentially around 2040, once long- and near-term targets converge. They noted that the logic generally makes sense but wanted to understand the long-term trajectory more clearly.
- One EWG member also raised concerns about relying solely on environmental attribute certificates (EACs). They acknowledged safeguards to prevent double counting but stressed that commodity certificates remain a niche tool. Many commodity sectors, such as coffee or cocoa, may have certification systems like Fairtrade, but these standards are not always equipped to deliver greenhouse gas accounting at the precision SBTi would require. This creates complexity and would need case-by-case assessment. They added that certification operates as a market instrument, not a universal norm, and using it as the primary compliance route could distort commodity markets or significantly raise costs for producers and consumers. Given these limitations, the EWG member questioned the rationale for allowing only EACs and asked whether other mechanisms—such as contracts or alternative traceability and accounting approaches—could be considered, especially since safeguards or registries could address integrity concerns. They warned that over-reliance on certification could become a serious barrier in many commodity markets.
- One EWG member asks whether activity pools can be used for downstream emissions too. SBTi confirms they can.
- One EWG member cautioned that project investments within an activity pool can create contractual claims to reductions, but there is an unresolved question about how to enforce the use of residual emissions by others, creating a double-counting risk that needs clear safeguards.

[Option B]

- One EWG member asked for clarification on what an “emission factor for an activity pool” actually represents, wondering whether it resembles broad industry or regional averages such as those from MRIO databases. They questioned whether calculating an activity-pool emission factor might end up being harder than using supplier-specific data, and suggested that clearer examples of acceptable emission factors would help interpretation.
 - SBTi replied that activity-pool emission factors should be the *most disaggregated and geographically relevant* data companies can feasibly access—whether a sourcing-region factor, a subset of regional suppliers, or another credible emissions factor defined by GHG Protocol guidance. SBTi explained that activity pools are intended for situations where tracing to a specific farm, factory or supplier is not possible; in those cases, the pool may offer the next-best level of specificity.
- One EWG member asked whether “carbon” could be treated as an activity pool and whether commodity EACs under the SBTi proposal might, in practice, end up functioning as carbon credits. Their concern was that the draft did not explicitly rule

out this possibility, and they sought reassurance that voluntary carbon-market instruments would not be allowed under the activity-pool framework.

- SBTi replied that the activity-pool concept is limited to certificates demonstrating that a *specific commodity* within the pool has been produced at the required science-based emissions intensity: the draft contains a like-for-like requirement, meaning the certificate must correspond to the commodity being purchased, e.g., a steel certificate for steel. This principle rules out the use of carbon credits.
- One EWG member supported the previous point and suggested that the standard should explicitly state that carbon credits are excluded to avoid any ambiguity. They then asked for clarification on how SBTi distinguishes mass balance approaches from book-and-claim certificates, particularly in relation to activity pools and sector-level interventions. Using steel as an example, they sought to confirm whether book-and-claim certificates, with no physical connection to the value chain, would sit at the sector level, and whether mass-balance claims could be recognised within the inventory or activity-pool categories.
 - SBTi replied that determining what qualifies for inclusion in the GHG inventory falls under the Greenhouse Gas Protocol, not SBTi. Instead, SBTi focuses on categorising interventions by their degree of physical connection to the value chain. SBTi explained that mass balance fits the logic of an activity pool when there is some non-zero probability that the low-carbon attributes being claimed could physically relate to what the company procures. In contrast, pure book-and-claim systems with no physical link fall into the sector-level category.
- One EWG member said their organisation broadly agrees with SBTi's high-level guardrails but still finds it unclear how these principles will be implemented in practice once the new standard is in use next year. They asked how sector-specific details will be defined, how they will inform both ex-ante target validation and the new ex-post assessment of progress, and what this means for companies' target-setting practices. They welcomed the shift toward transition-specific alignment targets, such as counterparty energy procurement and zero-emission vehicle targets, but expressed continued concern about supplier-alignment targets, which they view as less informative and potentially leading to heterogeneous and inconsistent target-setting across companies.
 - SBTi replied that these points are well recognised: while the Corporate Net-Zero Standard establishes overarching integrity principles, more detailed sector-specific interpretations will almost certainly be needed. SBTi is exploring how best to embed this sector-level guidance and how to operationalise integrity checks during both validation and future progress verification. The SBTi noted that internal work is underway to design processes ensuring these principles are enforceable once companies begin reporting progress in several years.
- One EWG member stresses that the counterparty energy alignment target might not be the best option for sectors and value chains where electricity is not the main emission source.
 - SBTi explains that the target is meant to cover only electricity emissions from the supplier and not to cover for the entire "entity-level" supplier alignment,

but there is a gap that SBTi is assessing on how to cover for the remaining emissions.

- One EWG member asked how long the activity-pool concept is meant to remain relevant as companies improve their data quality over time. They noted that as organisations move from generic averages to supplier-specific or product-level data, emission factors usually decrease. They wondered how targets should be updated if a company begins with an activity-pool factor but later obtains more granular data, whether this would simply follow standard rules on inventory updates or require additional adjustments.
 - SBTi replied that the framework intentionally incentivises companies to adopt more specific data as it becomes available. SBTi explained that when improved data leads to a significant change in reported Scope 3 emissions, defined as a 10% or greater shift, this would trigger a formal rebaselining and target reassessment. For Scope 1 and 2, the threshold is 5%. Smaller changes would not require rebaselining. This mechanism is designed to allow continuous improvement in data quality while maintaining consistency and integrity in target trajectories.

2. Discuss key opportunities to refine criteria across methods:

2.1. Volume alignment target

SBTi explains that volume alignment targets measure the share of purchased volume whose emissions intensity is below the applicable benchmark. Companies can progress in two ways: by purchasing products from within the activity pool that already meet the benchmark, or by sourcing EACs from suppliers in the same activity pool who have implemented emissions-reducing interventions. When companies buy low-intensity products directly, the emissions factor must be recalculated for the entire activity pool. When using EACs, companies may claim the improved emissions factor associated with the specific suppliers undertaking the intervention.

SBTi provides two potential cases. For maize grown in Northern Italy, a mill aggregates harvests from many farmers. Progress could be demonstrated either by calculating a revised emissions factor for all farmers supplying the mill, or by using EACs issued by the farmers who adopt improved practices. For maritime transport, a shipping route from Northern Europe to the South China Sea uses biofuel on some vessels but not others. A company may calculate an average emissions factor for all vessels on that route, or purchase EACs corresponding to the share of transport powered by biofuel.

SBTi then invites feedback on whether the EAC model used in transport could also apply to agriculture, whether smallholders could feasibly issue commodity certificates, and what alternative verification tools, lighter than full certification, might allow recognition of improved emissions performance within activity pools.

During Option A discussion, concerns were raised about the challenges for farmers to issue certificates, and the risk of this being overly burdensome.

- One EWG member adds that contracts are often more workable for structuring conditions and verifying complex interventions, and that credible market-based instruments generally require third-party assurance because traded impacts cannot rely on self-declaration.
 - SBTi acknowledges this and reiterates the open question of whether any verifiable, lighter-touch mechanisms could sit between certificates and self-declaration, while still meeting integrity expectations.
- One EWG member raises concerns that defining activity pools—especially for transport—may lead to inconsistent interpretations across companies. They ask whether boundaries should be set by transport mode, by specific routes, or by regions, noting that overly broad or overly narrow definitions both create problems.
 - SBTi notes that transport sheds should at least start from the transport mode but may require additional geographical boundaries, and that flexibility with justification could work alongside recommended guardrails.
 - Another EWG member reiterates that transport activity pools must not become so granular (e.g., truck full vs. empty) that aggregation becomes impossible, but mode-level boundaries alone risk becoming too broad. They support the justification-based approach with minimum required parameters so companies apply consistent reasoning.

[Option B]

- One EWG member says that conditions for smallholders vary significantly across countries, and many do not yet have the capabilities to manage commodity EACs. They add that building competence and financing mechanisms could make it possible over time, but feasibility remains uneven across regions.
- One EWG member asks why this question is particularly centred on agriculture and whether similar feasibility questions are being examined for other sectors. They highlight that agriculture seems uniquely complex, and they seek to understand the origin of the concern.
 - SBTi replies that four activity-pool types exist in the literature and that transport is already issuing EACs due to the scale and capacity of maritime carriers. SBTi explains that the question arises from assessing whether this verifiable, third-party-checked model could be applied to agricultural sheds as well.
- One EWG member explains that certifications work more easily in high-value, single-ingredient commodities like coffee or cocoa, but become difficult in low-margin or multi-ingredient commodities such as wheat or dairy. They note that certification systems require segregation or mass-balance infrastructure and that markets often cannot absorb these costs in many food sectors or countries.

2.2. Counterparty alignment target

SBTi explains that counterparty alignment targets can also be applied at the activity-pool level, and the organisation outlines how this could work in practice when suppliers within the pool cannot be individually traced. Companies may commit to increasing the share of suppliers or customers with “aligned status,” meaning they have set or are implementing

targets consistent with reaching net-zero by 2050, even if these are not SBTi-validated. At the activity-pool level, companies could either encourage suppliers to adopt science-based targets or support the uptake of net-zero-aligned practices among smaller or harder-to-reach producers. SBTi notes that a central challenge is determining what proportion of suppliers within an activity pool must align, given the absence of direct contractual links. The current thinking is that the number of aligned suppliers should be proportional to the sourced volume—for example, aligning suppliers corresponding to 95% of the purchased volume if the company has a 95% alignment target. SBTi asks for reflections on the practicality and usefulness of this method, especially for those familiar with sourcing regions and supply-shed structures.

[Option A]

- One EWG member states that companies working across many suppliers in an activity pool often need to invest deeply in one supplier to enable a major decarbonisation shift, yet neither the volume-alignment method nor the counterparty-alignment method appears to incentivise such targeted interventions. They question whether these approaches truly support high-impact projects when a company represents only a small share of a supplier's production. They argue that allowing project-based accounting—focused on measurable, real emissions reductions—would enable companies to support meaningful interventions even without full supplier traceability. They stress that excluding such approaches too early would bias against legitimate mitigation projects that fall outside existing accounting norms.
- One EWG member further comments that consequential, intervention-based models can be credible when supported by appropriate safeguards, emphasising that not all consequential accounting relies on speculative baselines. They cite examples where dynamic baselines or structured project methodologies help ensure credible quantification.
 - SBTi acknowledges that this area may warrant deeper joint discussion with the group to explore how emissions reductions from projects within the activity pool could potentially be considered within the framework, while flagging the challenge that attributional logic underpins the SBTi's target-setting methods.
- One EWG member raises concerns about mismatch in supply-shed contexts, where companies may invest in farm-level improvements but the contractual counterparty is an aggregator whose alignment status is less relevant to real mitigation. They stress that aligning the aggregator does not reflect changes in the actual production stage that generates emissions.
 - SBTi agrees that supplier-alignment is challenging when responsibility lies beyond the first point of aggregation and that cascading science-based target requirements down to producers may not be feasible. SBTi proposes exploring proxies—such as deforestation-free certification or other practice-based indicators—as potential alternatives to formal SBTs for small or upstream entities, and invites further suggestions for workable proxies.

[Option B]

- One EWG member states that project-based interventions inside value chains resemble “insetting” and carry risks familiar from carbon crediting, such as conflating avoided emissions with real reductions, additionality challenges, and unclear project boundaries. They warn that such approaches could quickly inherit the typical credibility problems of carbon markets.
 - SBTi acknowledges these risks and poses the question of whether avoided emissions can be fully separated from measurable reductions. SBTi adds that they want to explore whether real, quantifiable reductions within the activity pool, though outside the inventory boundary, could potentially be used in a credible way to demonstrate progress towards targets at the pool level.
- One EWG member observes that average activity pool emission factors are becoming more established, supported by emerging tools, but enabling small suppliers to participate in verified systems remains extremely challenging. They suggest exploring a simplified, standardised digital platform, possibly with automated checks, to reduce verification burdens for smallholders.
- One EWG member highlights a risk that companies could meet intensity benchmarks by choosing lower-impact but low-ambition options—such as LNG shipping or scrap-heavy steel—without meaningfully driving decarbonisation. They ask how SBTi will guard against this type of sub-optimisation.
 - One EWG member explains that focusing on average emission factors incentivises sourcing from already low-emission regions instead of investing in mitigation in high-emission regions, undermining just-transition goals. They say that without a way to attribute intervention benefits to targets, internal teams deprioritise impactful projects in disadvantaged regions.
 - SBTi notes that the intended theory of change relies on shifting investment flows toward lower-carbon options but agrees the issue deserves further scrutiny to ensure support for meaningful interventions.
- One EWG member argues that counterparty alignment targets are less robust than transition-specific alignment targets because “alignment” is vague, relies on future promises, and is hard to evaluate at the activity-pool level. They add that defining a “sufficient” level of aligned suppliers is conceptually unclear and risks reducing comparability across companies.
 - SBTi replies that strengthening clarity and robustness is a priority and suggests that incorporating demonstrated progress, rather than ambition alone, may help to improve credibility.

2.3. Emission intensity target

SBTi explains that the standard currently allows unbundled EACs only for volume-alignment targets, not for emissions-intensity targets, because intensity targets rely on a greenhouse-gas metric that would require blending physical emissions data with certificate-based claims. SBTi notes that mixing these two approaches could be misleading without established scope 3 market-based accounting rules. However, pilot companies have expressed interest in exploring whether EACs could also play a role in intensity alignment, so SBTi sees this as a topic requiring further examination.

[Option A]

Several EWG members express strong support for allowing EACs to be used for emissions-intensity targets, provided they meet robust quality criteria and certification requirements. One member emphasises that self-declaration would not be credible, and notes that existing limited-assurance requirements would already ensure adequate scrutiny of intensity-based metrics. Another member agrees and highlights that enabling EACs for intensity claims would create stronger incentives for companies to invest in genuinely low-carbon, near-net-zero sources rather than merely meeting minimum benchmarks. Others add that where EACs originate within the same activity pool or sourcing region, they should logically count toward intensity alignment, as long as system boundaries are consistent and transparent. Overall, participants agree that permitting EACs for intensity targets—under strict guardrails—would strengthen incentives, improve outcomes, and align with activity-pool logic.

One Observer raised a concern, in relation to FLAG, that intensity-based approaches may unintentionally drive sourcing to low-emission regions for reasons unrelated to farming practices and cause market exclusion of higher-emission geographies.

[Option B]

This topic was only mentioned but not discussed in Option B meeting. Participants were encouraged to submit their views on this topic area through the EAC survey, which poses a question on whether EACs should be permitted for other target methods.

- One EWG member questions why SBTi has fully ruled out absolute scope 3 emissions-reduction targets, noting that some companies—such as major automotive manufacturers—have recently begun adopting absolute reduction targets for 2030 despite previously considering them unfeasible. They seek to understand the rationale for excluding this option entirely, given emerging sector practices and the fact that some companies appear willing and able to set such targets.
 - SBTi responds that the current v2 draft emphasised alignment targets to test whether these methods could provide a sufficient and more granular approach to target-setting, to help address the challenges raised with absolute emission reduction targets in the SBTi's Scope 3 Discussion Paper. Pilot testing is currently underway to test this proposal, and the SBTi will assess the potential role of emission reduction targets informed by pilot test results.

3. Summary and next steps

Topics requiring further clarification and refinement by the SBTi

- **Activity-pool boundaries: balance flexibility with minimum expectations.** SBTi should consider helping companies strike the right balance between:
 - Minimum boundary requirements (e.g., mode + geography), and
 - Flexibility to justify the most appropriate boundary for their supply chain context.

Guidance could include:

- Best-practice recommendations for setting the most disaggregated feasible boundary
- Clear examples across sectors to support consistent interpretation.
- **The role of average intensity alignment:** Some EWG members suggested that using average emissions intensity as the primary route to demonstrate alignment may misrepresent real progress, under-incentivise meaningful intervention, and create risks of sourcing shifts or other unintended consequences. SBTi should consider:
 - Whether the hierarchy of volume-alignment methods unintentionally favours average-intensity, and
 - Whether guidance should elevate targeted interventions that drive genuine decarbonisation within the pool.
 - Close coordination with FLAG on safeguards (e.g., anti-leakage, no “carbon EF shopping”) is recommended.
- **Verification approaches for EAC-type claims involving smallholders:** Full third-party certification is often infeasible for smallholders, while self-declaration lacks credibility. A middle ground between certification and self-declaration is necessary. SBTi should explore a tiered assurance model, such as:
 - Full third-party verification for large actors
 - Second-party programme-level verification for aggregators, traders, or co-ops, and
 - Fit-for-purpose, low-burden verification pathways for smallholders.
- **Use of EACs for intensity targets:** initial EWG support but further assessment needed on whether—and under what safeguards—EACs could contribute to meeting intensity-alignment targets, not only volume-alignment targets.
- **Consider the role and framing of project-level / intervention-level decarbonisation** within pools to incentivise real decarbonisation efforts vs steering sourcing alone. Such interventions must be measurable and should not include avoided emissions.
- **Counterparty alignment at the activity-pool level:** It remains unclear whether supplier/counterparty alignment is workable when traceability is limited and suppliers are small or resource-constrained. SBTi should consider:
 - Whether this method is effective at the pool level,
 - Alternative mechanisms—e.g., defining “net-zero-aligned practices” for smallholders,
 - Potential jurisdictional or programme-level approaches for demonstrating alignment.

