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DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Addressing ongoing emissions and BVCM Expert Working Group Meeting Minutes

8 May 2025

09:00 - 11:00 BST [Session A]

15.00 - 17.00 BST [Session B]

Virtual



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DISCLAIMER

The meeting notes provided herein are intended to capture the discussions, decisions, and actions taken during the meeting to the best of the note-taker's ability. While efforts have been made to accurately represent the proceedings, it is essential to acknowledge that these minutes are a summary and may not capture every detail or nuance of the discussions held.

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Meeting minutes are subject to revision and amendment. The content may be updated or modified based on corrections, additions, or clarifications deemed necessary by the SBTi.

Session decisions which are deemed interim, unresolved items or confidential will not be shared publicly to protect the confidentiality of the Standard before publication and to prevent sending premature signals to the market.

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

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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 Session A and Session B meetings.

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.

Session A

- | | |
|---|---|
| 1. Aisha Rodriguez, VCMi | 7. Omonigho Erigha, Persistent Energy Capital |
| 2. Billie Wilcox Brooke, ISEAL | 8. Robert Höglund, Marginal Carbon AB |
| 3. Daniel Schneiders, Bayer AG | 9. Sophie Louise Gladov, Ørsted |
| 4. Elijah Innes-Wimsatt, Conservation International | 10. Tim Clairs, Forest Integrity |
| 5. Gilles Dufrasne, European Commission | |
| 6. Nicolas Kreibich, Wuppertal Institute | |

Session B

- | | |
|---|--|
| 1. Abigail Paris, As You Sow | 7. Nathan Truitt, American Forest Foundation |
| 2. Cindy Chiang, Netflix | 8. Sunita Purushottam, Mahindra Lifespaces |
| 3. Giulia Carbone, WBCSD | |
| 4. Jacqueline Persson, Oxfam | |
| 5. Melissa Chavana, SIG Combibloc | |
| 6. Morten Rossé, Lombard Odier Asset Managers | |

SBTi

1. Alice Farrelly (BVCM SME, SBTi)
2. Scarlett Benson (BVCM EWG Lead, SBTi)
3. Verner Viisainen, Impact Research and Evidence Manager, SBTi) - Observer

Technical Council

1. Doreen Stabinsky TC Member - Observer

1. Meeting agenda

1. Welcome, housekeeping, and session overview
2. Recap of Session I
3. Introduction to polarity thinking
4. Group exercise: drafting proto-criteria
5. Breakout group discussions
6. Plenary feedback and group reflections
7. Next steps and revised schedule

Note: Please refer to the meeting slide deck for accompanying material

2. Meeting Objectives

The session aimed to:

- Advance the EWG's discussion on "what counts" toward recognition for addressing ongoing emissions through Beyond Value Chain Mitigation (BVCM).
- Build alignment among EWG members where possible, while clearly identifying and communicating areas of divergence.
- Undertake a group exercise to draft proto-criteria to define what counts as valid action for addressing ongoing emissions via BVCM.
- Apply a polarity thinking lens to navigate and manage key tensions that merge in the proto-criteria - such as near-term vs. long-term impact, flexibility vs. prescriptiveness, simplicity vs. verifiability, and innovation vs. standardization - to support the development of a future-fit criteria for addressing ongoing emissions.

3. Agenda Overview

1. Welcome, housekeeping, and session overview
2. Recap of Session I
3. Introduction to polarity thinking
4. Group exercise: drafting proto-criteria
5. Breakout group discussions
6. Plenary feedback and group reflections
7. Next steps and revised schedule

4. Welcome and housekeeping

- The session was opened by the SBTi team, with informal greetings followed by a reminder about recording, confidentiality, and antitrust policies.
- No new conflicts of interest were raised.
- Google Docs was used to support group collaboration; participants were offered help with access.
- A revised and more spaced-out meeting schedule was announced in response to participant feedback for more time between sessions.

5. Recap of Session I

Outcome Anchors Recap

The group previously workshopped “Outcome Anchors” to guide thinking on BVCM impact. Through thematic analysis on the groups’ inputs, the following outcome anchors emerged:

1. Operational Feasibility
2. Mobilizing Scaled Finance and Impact
3. Climate Outcomes
4. Integrity and Credibility
5. Ambition and Systemic Progress
6. Justice and Co-Benefits

6. Polarity Thinking Introduction

- The SBTi team introduced polarity thinking as a tool to navigate complex trade-offs, showing how opposing ideas can be balanced rather than resolved.
- Examples were provided, including:
 - “Exercise vs. Rest” (illustrative metaphor),
 - BVCM Goal 1 (near-term mitigation) vs. Goal 2 (long-term systemic investment).
- The idea is to leverage both sides of a tension for a more robust standard, and to avoid falling into either/or traps.

7. Interactive Exercise: Drafting Proto-Criteria

Participants were split into two breakout groups. Their task:

1. Draft proto-criteria (early-stage criteria for testing the implementation of a draft standard) for “what counts” toward BVCM in addressing ongoing emissions. Proto-criteria were to consider the five dimensions:
 - What activity is being supported?

- What outcome is delivered?
 - When does the outcome occur?
 - How certain and measurable is it?
 - How is the activity supported (funding mechanism)?
2. Reflect on how polarity tensions emerged in their criteria and how to manage these tensions, using polarity thinking as a lens.

8. Plenary Feedback and Discussion Themes

Session A

In option A (09.00-11.00 BST, due to a larger group size - the participants were put into breakout groups for an initial discussion and then returned to the plenary for feedback and further discussion).

Group 1

- Emphasized the importance of keeping any future criteria simple, principle-based, and verifiable.
- Explored a range of contribution types that could support climate goals, including external actions such as supporting verified initiatives or donations to environmental causes.
- Reflected on the need for clarity and transparency in how contributions are made and reported.
Considered potential reputational concerns related to different forms of support, including direct donations.
- Raised the idea of blended approaches that could include both external and internal actions, while ensuring alignment with broader climate objectives.
- Identified the importance of effectiveness and accountability in contributions, and discussed possible mechanisms to encourage due diligence.
- Highlighted the need for companies to conduct due diligence when selecting recipients, with a suggestion that third-party verification of outcomes be used where feasible.
- Suggested narrative disclosure as a minimum transparency requirement, particularly where quantitative verification is challenging.
- Discussed the potential usefulness of positive or exclusionary lists to guide corporate contributions, without aiming to define all acceptable activities.
- Acknowledged differing views on the appropriate role of the standard-setting body in assessing effectiveness versus ensuring basic integrity and ambition.
- Reflected on the importance of avoiding outcomes that could inadvertently lead to inefficient allocation of resources, particularly with long-term transformation goals in mind.

Group 2

- Focused discussion on measurability and responsibility in the context of corporate climate contributions.

- Explored the concept of allocating a portion of contributions toward measurable, verifiable outcomes, while allowing flexibility for other forms of support.
- Discussed the relevance of quality standards and verification mechanisms to ensure credibility.
- Considered the value of differentiating between types of claims (e.g., impact-based vs. financial input-based).
- Touched on the idea of increasing transparency in reporting, including aggregated disclosures on investment levels or carbon pricing, while acknowledging practical and confidentiality challenges.
- Reflected on varying levels of readiness across sectors and discussed how future guidance might accommodate differences through tiered or flexible approaches.
- Revisited the importance of maintaining alignment with existing frameworks while ensuring clarity in what is reviewed or validated by the standard-setting body.
- Considered early suggestions such as principle-first approaches or the use of exclusions lists to streamline the process and avoid unintended market signals.

Session B

Due to the smaller group size, participants remained in a single discussion group.

- Participants explored the importance of measurability in contributions and debated whether outcomes should be consistently quantified.
- Discussed phased or tiered approaches to broaden the range of eligible actions over time, starting with verifiable outcomes and gradually incorporating emerging methodologies.
- Reflected on the role of disclosure - suggesting even partial or narrative disclosure could support transparency and comparability.
- Acknowledged the balance between encouraging innovation (e.g., early-stage investment in low-carbon technologies) and ensuring sufficient safeguards.
- Revisited the concept of differentiated claims to distinguish between financial inputs and climate results.
- Considered practical and reputational challenges associated with reporting on emerging or less-standardized contribution types (e.g. forward-looking payments).
- Highlighted that lack of recognition for certain investments (e.g., in innovation infrastructure) might deter long-term support, even if such actions contribute indirectly to mitigation.
- Suggested that flexible funding mechanisms should be permitted, avoiding rigid requirements on financial structures.
- Acknowledged that some companies already engage in climate action beyond strict requirements, and recognition of these efforts could support internal buy-in.
- Raised the idea of aligning criteria with future regulatory expectations to meet investor needs and market credibility.
- Reflected on earlier themes, such as the utility of exclusions lists and eligibility guidance for recipients, as tools for managing complexity and ensuring integrity.
- Strong interest was expressed in exploring tiered or staged recognition models to accommodate a range of corporate actions while maintaining clarity and ambition.

9. Next Steps

- A follow-up survey will be distributed next week, incorporating the themes and tensions identified during the session.
- The survey will be brief and include both multiple choice and open-ended sections.
- The SBTi team will use feedback to iteratively refine proto-criteria proposals.

10. Revised EWG Schedule

The updated timeline includes five more sessions between now and a planned in-person meeting in September:

- 3 June – “How much is enough?” (Part 1)
- 25 June – Integrating “what counts” and “how much”
- 15 July – “Who is eligible?”
- 6 August – Synergies with carbon removals (joint session with CDR EWG)
- 28 August – BVCM claims and data quality
- September (TBD) – In-person synthesis session

Additionally, a cross-EWG session on claims is planned for late May or early June