

Data Quality, Assurance & Claims Session 2

Ambition Claims Part 2 + Intro to Performance Claims

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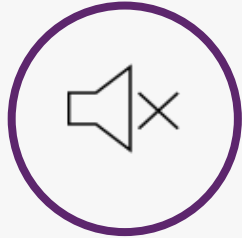
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ARE THERE ANY COI THAT THE SBTi SHOULD BE AWARE OF?

VIDEO-CONFERENCE GUIDELINES

Participant guidelines



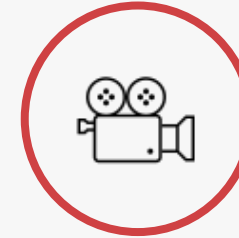
Mute during presentations



Use the chat box



Use the raise hand function



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Notes from us



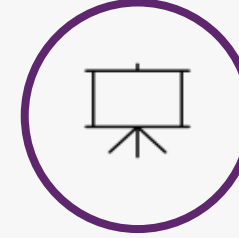
Treat info as confidential



Meeting is being recorded

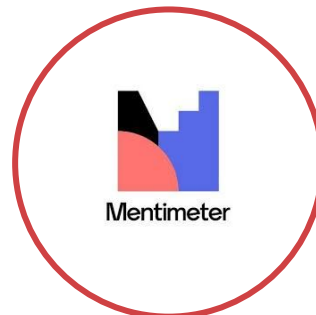


We will follow up with minutes



..And we will follow up with slides!

Finally, please have your devices ready to use...



Introduction | Our goal for today is to refine the overall approach to ambition claims and recognition, and kick off initial discussions related to performance claims

Today's questions

... and outcomes

1. How can we design a recognition framework that recognises different levels of ambition?

Preferences on ambition recognition

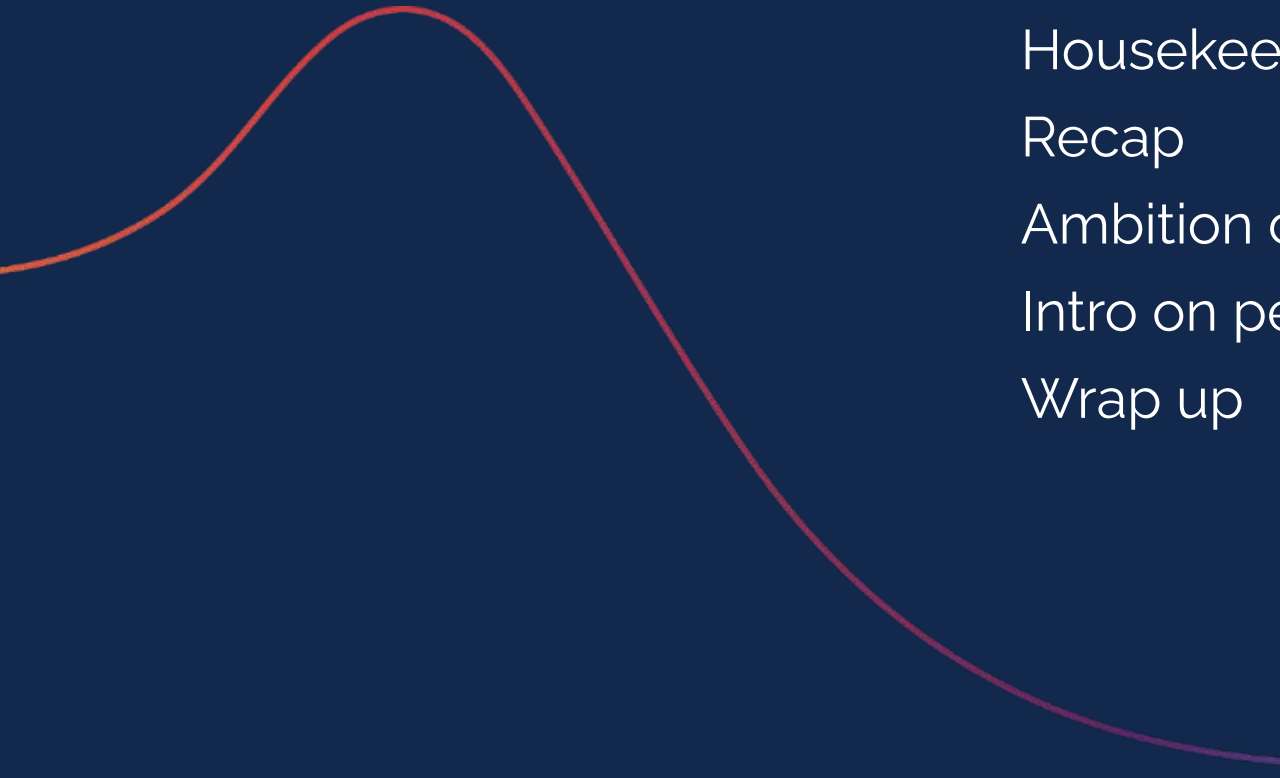
2. How can we recognize companies for exceeding requirements and/or implementing optional elements of the Standard?

Framework for all types of recognition

3. What are the main issues related to performance claims this group needs to address?

Frame the discussion for our next session

AGENDA



Housekeeping	05 min
Recap	25 min
Ambition claims part 2	65 min
Intro on performance claims	20 min
Wrap up	05 min



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RECAP OF PREVIOUS DISCUSSIONS

RECAP OF PREVIOUS DISCUSSIONS

Review of key takeaways and insights

CNZS V2.0 draft requirements

- Plan to increase traceability
- Obtain limited assurance over emissions within the target boundary
- Ensure all claims are accurate, transparent and verifiable
- Introduction of 4 types of claims
 - Application
 - Ambition
 - Conformance
 - Renewal

Defining the problem and vision

- Problem:
 - Lack of credibility, integrity, consistency and transparency
 - Poor data
 - Greenwashing and misinformation
- Vision:
 - Claims that are simple, clear, practical, credible and verifiable

Ambition claims exercise

- Risks and benefits of:
 - 1.5C alignment
 - Paris alignment
 - Recognition for going beyond the minimum ambition
- Other ideas:
 - Methane claims
 - Sector claims
 - Full responsibility (i.e. 100% coverage)
 - Conformance with SBTi requirements and pathways

Parking lot

- Performance and progress claims
- Stacked claims
- Net-zero aligned claims
- Co-benefits claims
- Outcome claims

MENTI RESULTS

What problems are we trying to solve in relation to claims & data within the SBTi context?



What should we be striving for in relation to data and claims in CNZS V2.0?



REFINED VISION

PROBLEM STATEMENT

As global emissions rise, the SBTi's current focus on temperature-aligned ambition claim, primarily for Scope 1 and 2 targets, does not fully capture companies' broader climate performance. This narrow lens limits transparency, comparability, and accountability, and reduces incentives for companies. The absence of a clear, verifiable, and practical framework increases the risk of greenwashing, undermines trust in climate claims, and hampers progress toward real-world decarbonization.

VISION

CNZS V2.0 will enable companies to make credible climate-related claims by introducing a framework that prioritizes clarity and practicality, ensuring claims are not only scientifically robust and verifiable, but also easy for stakeholders to understand. By aligning with high-integrity standards and regulatory expectations, CNZS V2.0 will build trust, reduce misinformation, and support meaningful climate action that reflects real progress.

Any further feedback?

RECAP OF CROSS-EWG SESSION

Presentation 1: Claims Legal Landscape



Greenwashing and regulatory landscape: Law firm presented an overview of green claims and upcoming developments on EU and UK regulations.



Risk landscape: Law firm presented litigation, regulatory and reputational risks associated with misleading green claims.



Geographic differences: Law firm emphasized that while the main examples in the presentation were in the EU and UK, other geographies (e.g. Canada, Brazil and Australia) have active litigation and regulatory activity in this space. Further, any companies making claims to EU consumers would fall under EU green claims regulations (exceptions TBD).

RECAP OF CROSS-EWG SESSION

Presentation 2: Claims and Chain of Custody



Introduction to ISEAL and Claims resources: ISEAL presented their core resources relating to claims, including the Sustainability Claims Good Practice Guide and its ongoing revision. The need for credible, verifiable claims frameworks grounded in stakeholder engagement, transparency and scientific rigor was underscored.



Claims in relation to CNZS: ISEAL contextualized different types of claims in the CNZS V2 draft, and introduced Action claims as a potential additional type of claim within the SBTi system. Governance, including periodic review of the CNZS claims framework, was also emphasized.



Chain of Custody (CoC): ISEAL presented a summary of their work on CoC models, including key differences between Identity Preservation, Segregation, Controlled Blending, Mass Balance, and Book and Claims systems.

Let's do a temperature check menti-poll

10 minutes for poll & discussion

We will come back to this question once the public consultation results have been analyzed, however...



Given the previous discussions and cross-EWG session, which ambition (commitment) claims should be abandoned or further explored at the company and target level?

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Designing a recognition framework for ambition



Context | CNZS V2.0 introduces the concept of company categorization

FROM

Separate route for small and medium companies and no country differentiation

TO

Unique approach with differentiation of companies—based on location and company size—with different requirements to enhance equity and feasibility

Context | Companies are sorted into category A or B based on their size and the location of their headquarters

	Company size				Company location ¹		Based on World Bank classification
	Number of employees #	Net annual turnover \$ or €	Balance sheet \$ or €	Emissions (sc. 1 + 2) tCO ₂ e	High and upper-middle income countries	Low and lower-middle income countries	
Large At least 1 criteria	>1,000	>450M	n/a	n/a	A	A	A medium company is considered to be based in low or lower-middle income country if it's HQ is in a low or lower-income country and it's turnover derived from high or upper-middle income countries is <50M (\$ or€)
Medium At least 2 criteria	250 – 1,000	50 – 450M	>25M	n/a	A	B	
Small At least 2 criteria <u>and</u> under CO ₂ e threshold	<250	<50M	<25M	<10,000	B	B	

Context | Elements for validation of ambition within the CNZS V2.0

✓ Required ≈ Optional

	Category A	Category B
Company-wide public net-zero commitment	✓	✓
Near-term targets (Scope 1 & 2)	✓	✓
Scope 3 inventory and targets	✓	≈
Long-term net-zero targets	✓	≈
Published transition plan 12 months after initial validation	✓	≈
Neutralization of residual emissions	✓	≈
Addressing ongoing emissions (BVCM)	≈	≈

NEAR-TERM STATUS ⓘ

NET-ZERO STATUS ⓘ

🏆 TARGETS SET

⊖ COMMITMENT REMOVED

NEAR-TERM STATUS ⓘ

NET-ZERO STATUS ⓘ

🏆 TARGETS SET

☑️ COMMITTED

TARGETS / COMMITMENTS

ACTION	COMMITMENT TYPE	STATUS	TARGET
Target	NA	NA	Near-term
Target	NA	NA	Near-term
Target	NA	NA	Near-term
Target	NA	NA	Near-term
Target	NA	NA	Near-term
Commitment	BA1.5 Option 2	Extended	NA
Reason for commitment extension or removal: Automakers pathway			
Commitment	Standard	Target set	NA

Context | Target Dashboard

Company-level status options

- Committed
- Targets Set
- Commitment Removed
- N/A

Target-level status options:

- N/A for targets
- Targets Set for fulfilled commitments
- Active for commitments within the 24 month window
- Removed for expired commitments
- Extended for commitments that have received extensions for approved reasons

Discussion | Commitment claims to recognize ambition



What type of information feels important to include for ambition (commitment) claims?

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Context | Companies that go beyond the minimum ambition

Right now companies that go **beyond minimum requirements** are not recognised, for example...

1

SMEs (Category B in V2.0) that opt to use the more stringent corporate route

2

Companies that voluntarily set scope 3 targets where it is not required because scope 3 emissions are <40% of total emissions.

3

Companies that cover significantly more emissions than required

- e.g. 100% scope 3 coverage instead of the minimum 67% (NT) and 90% (LT)

4

Companies that significantly exceed the ambition requirements

- e.g. 80% scope 1+2 ambition by 2030 from 2020 instead of the minimum 42%, or 1.5C scope 3 targets instead of WB2C

Context | Target Dashboard

Case study

Akademiska Hus AB
Sweden, Europe

TARGETS SET

TARGETS SET

Corporate

View less ^

SBTi ID: 40000381

Organization type: Corporate

Sector: Real Estate

Temperature alignment
(based on scope 1 and 2 targets): 1.5°C

Target language:

Overall Net-Zero Target: Akademiska Hus AB commits to reach net-zero greenhouse gas emissions across the value chain by 2040. Near-Term Targets: Akademiska Hus AB commits to reduce absolute scope 1 and 2 GHG emissions 65% by 2030 from a 2019 base year. Akademiska Hus AB also commits to reduce absolute scope 3 GHG emissions 65% within the same timeframe. Long-Term Targets: Akademiska Hus AB commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2040 from a 2019 base year. Akademiska Hus AB also commits to reduce absolute scope 3 GHG emissions 90% within the same timeframe.

DOWNLOAD ALL DATA AS XLS

TARGETS / COMMITMENTS

ACTION	COMMITMENT TYPE	STATUS	TARGET	SCOPE	TARGET CLASSIFICATION	BASE YEAR	TARGET YEAR	DATE PUBLISHED
Target	NA	NA	Net-zero	1+2+3	1.5°C	2019	2040	2024-10-31
Target	NA	NA	Near-term	1+2	1.5°C	2019	2030	2024-10-31
Target	NA	NA	Near-term	3	NA	2019	2030	2024-10-31
Target	NA	NA	Long-term	1+2	1.5°C	2019	2040	2024-10-31
Target	NA	NA	Long-term	3	NA	2019	2040	2024-10-31

Exceeded minimum requirements:

- Scope 1+2 ambition significantly exceeds 1.5C requirement
- Scope 3 ambition significantly exceeds WB2C (and even 1.5C) requirement
- Net-zero target year is before 2050

Problem: This exceptional set of targets looks the same as any other

Context | Target Dashboard

SME Case study

COMPANY	NEAR-TERM STATUS	NET-ZERO STATUS	ORGANIZATION TYPE	
Verstegen Spices & Sauces Netherlands, Europe	TARGETS SET	TARGETS SET	SME	View less
SBTi ID: 40000951 Organization type: SME Sector: Food and Beverage Processing Temperature alignment (based on scope 1 and 2 targets): 1.5°C	Target language: Overall net-zero target: Verstegen Spices & Sauces B.V. commits to reach net-zero greenhouse gas emissions across the value chain by 2050. Near-term targets: Energy & Industry: Verstegen Spices & Sauces B.V. commits to reduce absolute scope 1 and 2 GHG emissions 50.4% by 2030 from a 2018 base year. Verstegen Spices & Sauces B.V. also commits to increase active annual sourcing of renewable electricity from 99.2% in 2018 to 100% by 2030. Verstegen Spices & Sauces further commits to reduce absolute scope 3 GHG emissions from purchased goods and services, waste generated in operations, and end-of-life treatment of sold products 42% by 2030 from a 2022 base year. FLAG: Verstegen Spices & Sauces B.V. commits to reduce absolute scope 3 FLAG GHG emissions 30.3% by 2030 from a 2022 base year.* Verstegen Spices & Sauces B.V. also commits to no-deforestation across its primary deforestation-linked commodities, with a target date of 31 December 2025. *Target includes FLAG emissions and removals. Long-term targets: Energy & Industry: Verstegen Spices & Sauces B.V. commits to reduce absolute scope 1 and 2 GHG emissions 90% by 2035 from a 2018 base year. Verstegen Spices & Sauces B.V. also commits to reduce absolute scope 3 GHG emissions from purchased goods and services, upstream transportation and distribution, waste generated in operations, business travel, employee commuting, and end-of-life treatment of sold products 90% by 2050 from a 2022 base year. FLAG: Verstegen Spices & Sauces B.V. commits to reduce absolute scope 3 FLAG GHG emissions 90.9% by 2050 from a 2022 base year.* *Target includes FLAG emissions and removals.			DOWNLOAD ALL DATA AS XLS










Exceeded minimum requirements:

- SME went through the more stringent corporate route
- SME set near-term scope 3 targets
- SME set FLAG targets

Problem: This SME looks the same as any corporate, except for the Organization Type

Context | Recognizing companies that commit to going beyond the minimum ambition

Initial ideas for recognition include:

-  **Tiered labels based on ambition level (e.g. Bronze, Silver, Gold):** Recognition based on exceeding minimum ambition, or including additional elements like transition plans, removal targets, etc. E.g. a Bronze badge for one optional element, Gold for comprehensive coverage.
-  **Specific Badges for Optional Elements:** Targeted recognition for companies that adopt key **optional components**, such as **Scope 3 targets**, transition plans, or removal targets. E.g. “Scope 3 Leader” or “Transition Plan Verified”
-  **“Champion” or “Leader” status:** A separate distinction for those going significantly beyond the minimum (e.g. top 10% of companies by ambition, pace, or scope).
-  **Contextual Badge:** Honours companies showing **exceptional ambition relative to their capacity, sector, or operating context**. E.g. “Above & Beyond in Region”
-  **Category-specific recognition (e.g. Category B Champion):** Parallel tiers or recognitions within peer groups to reflect context.
-  **Weighted ambition score (quantified recognition using ambition scoring rubric):** Assign scores based on ambition depth, targets validated, and disclosures, potentially displayed as an ambition index.
-  **Transition Acceleration Badge:** Recognition for companies that set targets for dates earlier than required E.g. “Fast Tracker to Net-Zero”
-  **Peer-endorsed or community-nominated recognition:** Recognition that emerges from within networks or sectors — e.g., “Most Influential Peer Leader”, “Sector Trailblazer”.
-  **Case Study Recognition:** Showcases standout companies through **qualitative storytelling**, highlighting innovation, ambition, and implementation strategies.

Discussion | Recognizing companies that commit to optional elements (e.g. BVCM)

This topic will be further discussed with the BVCM EWG, however...



How should companies that commit to optional elements be recognised?

For example, companies that set BVCM targets to address ongoing emissions.

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Discussion | Recognizing Category B companies that implement optional elements



Should Category B companies that commit to optional elements be recognised?

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Discussion | Recognizing companies that go beyond the minimum ambition



How can we incentivize and recognize companies that commit to going beyond minimum ambition requirements?

For example, companies that set earlier target years or strive for emission reductions greater than required by SBTi pathways.

Which ideas for recognizing these companies should be further explored?

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PERFORMANCE CONTEXT SETTING

MRV HISTORY

2022

Cross-topic SBTi survey,
including a section on MRV
topics such as verification
and challenges

2024

Progress against targets
(PAT) qualitative and
quantitative surveys

2015

Communication of intent to
track progress

Call to Action (criteria V1)

Science-Based Target
Setting Manual

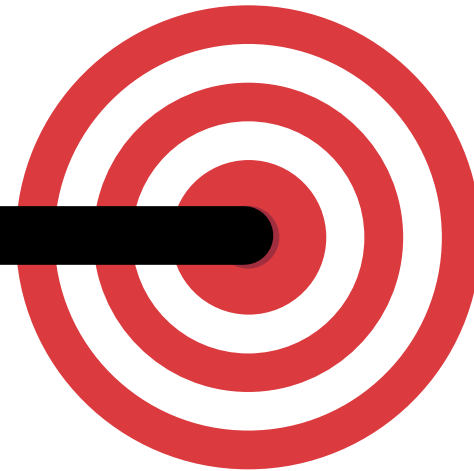
2023

Call for applicants for MRV
EAG

Publication of [Landscape
analysis: Measurement,
Reporting and Verification of
Science-Based Targets](#)

2025

Draft CNZS V2 published
Public consultation + EWGs



Action Claims

- Statement about **actions taken to advance towards targets**
- Reflect actions underway or completed, rather than intent or outcomes
- Important within the broader context of performance reporting

Performance vs. Contribution Claims

- Performance claims are **statements of quantified progress against validated targets**:
 - **Direct, attributable** outcomes
 - Within a company's control or defined value chain
- Contribution claims are **statements of climate action beyond validated targets** (e.g. BVCM, financing removals):
 - A reflection of participation in **shared** outcomes


Credibility

- Claims must be underpinned by reliable data
- Transparency on actions and limitations is needed
- Claims system must be regularly reviewed, particularly in the context of performance
- Assurance is needed

DEFINING THE PROBLEM

FINDING THE RIGHT BALANCE

- **Transparently communicate performance outcomes** while **avoiding blame or stigma** for those who fall short.
- **Recognize legitimate constraints and barriers** without using them as blanket **justifications for underperformance**.
- **Encourage ongoing efforts and improvement** from underperformers while **preventing the normalization of repeated shortfalls**.
- Ensure performance claims are **backed by reliable, robust data** without imposing **excessive reporting burdens** on companies.
- Make performance communication **compelling and easy to understand**, while **guarding against greenwashing or misleading claims**.
- **Convey nuance** in a way that is **clear and accessible**, without resorting to **overly technical language**.



The performance framework must balance transparency, rigor, and clarity to motivate progress, acknowledge constraints, and prevent both greenwashing and disengagement.

Discussion | Pulse check on Performance Claims

10 minutes



What is the #1 issue related to performance claims that you believe SBTi and this EWG need to solve?

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Next steps