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DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

SBTi Corporate Net-Zero Standard Expert Working Group (EWG) Meeting Minutes

Data Quality, Data Assurance & Claims – Session 2

12 June 2025 - 09:00-11:00 CEST (Option A)

12 June 2025 - 19:00 - 21:00 CEST (Option B)

Virtual



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Meeting participants

Expert Working Group Members

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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| 1. Akshita Gupta, Greengage Environmental Ltd. | 7. Paola Delgado Luna, Accountability Accelerator |
| 2. Brad Schallert, Winrock International | 8. Patrick Mallet, ISEAL |
| 3. Claire Wigg, Exponential Roadmap Initiative | 9. Sangwon Suh, Watershed |
| 4. Florian Pothin, Toovalu / University of Rennes | 10. Stephanie Glazer, RMHC. Inc. |
| 5. Laura Mora, Ecoverify | 11. Polly Hemming, The Australia Institute |
| 6. Laurence Opie, Green Guarantee Company | 12. Henry Eu (on behalf of Emma Saraff from Asia Clean Energy Coalition) |
| | 13. Aaron Wu, Slaughter and May |
| | 14. Martha Stevenson, WWF US |

SBTi

1. Erin Lasher (MRV Manager, SBTi)
2. Emma Watson (Head of Corporate Standards, SBTi)
3. Alice Farrelly (BVCM SME, SBTi)
4. Fernando Emiliano Arellano (SBTi) - Observer

Meeting agenda

Housekeeping	05 min
Recap	25 min
Ambition claims discussion	65 min
Introduction to performance claims	20 min
Wrap up	05 min

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

1. Overview

Session Context and Objectives

The 2nd session of the EWG on Data & Claims convened in two meetings (Option A and Option B) to advance discussions on:

1. **Ambition Claims:** discussing and refining the recognition framework for different ambition levels.
 - a. Exploring whether and how to acknowledge “above and beyond” actions.
2. **Performance Claims:** identifying challenges and considerations for claims based on achieved results.

Recap of Previous Discussions & Cross-EWG Updates

Key lessons from the 1st session:

- Credibility and clarity were ranked as top priorities for all future claims.
- Initial framework discussed: application, ambition, conformance, and renewal claims.
- Identified need to increase traceability and assurance, particularly for emissions within the target boundary.

Ambition Claims and Recognition Model

- Overview of the current state, including how ambition is displayed on the SBTi's Target Dashboard
- Examples of “above and beyond” actions
 - Voluntary scope 3 targets: Companies setting scope 3 targets where not required.
 - SMEs choosing corporate validation: Small and medium enterprises opting to use the more rigorous corporate validation route.
 - Accelerated targets: Companies pursuing earlier net-zero dates or larger emission reductions than required.
 - Beyond Value Chain Mitigation (BVCM): Companies voluntarily purchasing verified removals or contributing to external mitigation with co-benefits.

Performance Claims

- Performance claims: Overarching statements of quantified progress against validated targets.
- Supporting claim types:
 - Action claims: Specific activities or initiatives taken (e.g., switching to renewable energy).
 - Performance/Attribution claims: Measured outcomes within the company's value chain.
 - Contribution claims: Positive climate actions outside the value chain (e.g., BVCM).

2. Option A Discussion

Ambition claims and recognition

- Strong support for science-based and conformance claims.
- Broad skepticism regarding “Paris alignment” and “temperature alignment” due to public confusion and lack of clarity.
- Recognition should not create a false hierarchy that diminishes companies meeting the minimum.
- Attendees cautioned against introducing badges or tiers that might devalue the SBTi standard.
- Some advocated for backend data availability and transparency dashboards rather than marketing-style recognition.

Key Takeaways

- Transparency-first approach favored over complex tiering.
- Potential recognition for exceeding ambition might be deferred to the performance stage rather than the commitment stage.

3. Option B Discussion

Ambition claims and recognition

- Emphasis on phased claim development: basic claims upon validation, more robust claims available post-publication of a transition plan.
- Concerns about unverifiable ambition claims without evidence of planning or action.
- General support for status disclosure and transparency of target coverage on the dashboard.
- Concern that over-recognition could create green hushing or inequities.
- Agreement that achievement should drive recognition, not merely high-level ambition.
- Participants raised concerns about equity: recognition should not unfairly favor Category A firms.
- Careful balance between motivation and fairness required to avoid discouraging companies in harder-to-abate sectors.

Performance claims

- Provisions for companies growing emissions while providing climate solutions should be considered.
- Preference for supportive corrective action rather than punitive approaches for underperformance.

Key Takeaways

- Recognition should reward verified achievement, not just stated ambition.
- Performance claims must be rigorous, contextualized, and fair to both large and small companies.
- Caution against over-complicating recognition to avoid discouraging participation or creating inequities.

4. Themes Across Both Meetings

Attendees across both Option A and B sessions envisioned a claims framework that:

1. Centers on science-based credibility and verifiable impact.
2. Uses transparency and market-driven recognition rather than SBTi-managed tiers.
3. Rewards real achievement through performance claims, not ambition alone.
4. Integrates equity and fairness, recognizing resource differences across company types.
5. Maintains simplicity and alignment with external regulations to encourage participation and reduce confusion.

