

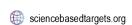
# SBTi Corporate Net-Zero Standard Expert Working Group (EWG) Meeting Minutes

Data Quality, Data Assurance & Claims - Session 1

17 April 2025 - 16:00-18:00 CEST

Virtual

**PUBLIC** 







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As per Clause 6 in the Terms of Reference: Members serve on the EWG in their individual capacity as technical experts. Therefore members shall not appoint delegates to carry out their functions as EWG members or share invitation links. In exceptional circumstances, for example due to illness, the SBTi may grant permission for a delegate to represent an EWG member. EWG members shall submit a written request to the SBTi in advance at standards@sciencebasedtargets.org.

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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.

- 1. Akshita Gupta, Greengage Environmental Ltd.
- 2. Brad Schallert, Winrock International
- 3. Claire Wigg, Exponential Roadmap Initiative
- 4. Dan Magrath, Gold Standard
- 5. Florian Pothin, Toovalu / University of Rennes
- 6. Laura Mora, Ecoverify
- 7. Laurence Opie, Green Guarantee Company

- 8. Martha Stevenson, WWF
- 9. Max Eichelbaum, RSB -Roundtable on Sustainable **Biomaterials**
- 10. Paola Delgado Luna, Accountability Accelerator
- 11. Patrick Mallet, ISEAL
- 12. Sangwon Suh, Watershed
- 13. Stephanie Glazer, RMHC. Inc.
- 14. Tatiana Boldyreva, CDP
- 15. Vita Jarolimkova, SRT Group

### **SBTi**

- 1. Erin Lasher (MRV Technical Manager, SBTi)
- 2. Emma Watson (Head of Corporate Standards, SBTi)
- 3. Guy Davis (Legal Counsel, SBTi) -Observer
- 4. Paulina Tarrant (Stakeholder Engagement Senior Manager, SBTi) - Observer

# Meeting agenda

Housekeeping	10 min
Introductions	15 min
Context setting	10 min
Q&A	15 min
Exercise - group vision	30 min
Exercise - ambition claims	30 min

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

# 1. Welcome & Introductions

Each attendee introduced themselves. The group includes 21 experts from around the world representing NGOs, corporates, standards setters, and consultancies.

# 2. Meeting Objectives

The session aimed to:

- Introduce the aims and scope of the working group.
- Provide context on the evolution of claims and data quality expectations in the SBTi Net-Zero Standard.
- Clarify the group's role in shaping ambition claims and their substantiation requirements.
- Launch a collaborative process to identify risks, opportunities, and priorities related to claims.

# 3. Housekeeping

- All materials and discussions are confidential and should not be shared outside the group without permission.
- Participants were reminded of antitrust rules and instructed not to disclose sensitive or company-specific data.
- Members were asked to declare any new or undeclared conflicts of interest.
- Miro and Mentimeter were introduced for use later in the session.

# 4. Context setting

### **Data Quality and Assurance:**

- Version 2 draft introduces limited assurance requirements and traceability targets.
- Scope 1, 2, and relevant scope 3 emissions must receive limited assurance using accepted verification standards.
- Public disclosure of assurance results and traceability progress is required.

### **Claims Framework Overview:**

- Four types of claims introduced:
  - Application signaling intent to participate in the SBTi.
  - Ambition confirmation of validated targets.
  - Conformance confirmation of target progress post-assessment.
  - **Renewal** confirmation of updated, continued commitments.
- All claims must be:
  - Accurate
  - Transparent
  - o Verifiable
- The draft Standard has ambiguity around claims, leaving space for the public consultation and this EWG to shape future clarity.

# 5. Q&A

### **Traceability Definition:**

 Clarification requested; standard includes this term, but some found it unfamiliar in the carbon accounting context.

### **Progress and Nonconformity:**

 Queries arose around performance tracking, interim assessments, and consequences for nonconformity.

### Interaction with other EWGs:

• Concern around overlapping responsibilities and the need for clear dependencies and sequencing across EWGs.

### **GHGP Coordination:**

Discussions ongoing about aligning with the Greenhouse Gas Protocol's developments (especially around uncertainty).

# 6. Exercise - group vision

Mentimeter was used to map challenges. Key themes were:

- Lack of credibility, traceability, and integrity in current claims.
- Risk of greenwashing and consumer misunderstanding.
- Absence of differentiation and incentives for leading performers.
- Difficulty in communicating the uncertainty in data (especially Scope 3).
- Complexity of multi-audience communication (consumers, investors, regulators).
- Concerns over companies misusing "SBTi-aligned" language without validation.

Mentimeter was used to map a group vision:

- A claims system that is:
  - Accurate, verifiable, and credible.
  - Aligned with planetary goals, yet reflective of sectoral and regional realities.
  - Simple yet meaningful across diverse audiences.
  - Supportive of action, enabling ambition without penalizing transparency.

Emphasis was placed on making claims understandable and differentiated while maintaining technical rigor.

## 7. Exercise - ambition claims

Three subtypes reviewed:

- Temperature alignment
  - Scientifically difficult to substantiate due to Earth system uncertainties.
  - Suggested approach: companies conform to SBTi-defined alignment criteria.
  - General agreement on decoupling global temperature from single company actions.
- Paris alignment
  - Seen as a middle-ground claim.
  - Raised need for clarity around alignment definition and use cases.
- Recognition for going beyond minimum ambition
  - Highly supported for creating incentives and differentiation.
  - Concerns over fairness across sectors and potential disincentives if requirements are unrealistic.
  - Balance needed between ambition and authenticity.

Possible additional claim types:

- Full responsibility for all emissions
- Sector pathway alignment
- Methane and high-impact gases claims
- Stacked claims

# 8. Actions & Next Steps

- Next meeting: cross-group informational session (TBD).
- Third session to focus on the legal/regulatory landscape of claims.
- SBTi is revisiting the scheduling and pacing of these sessions.
- Pre-reading for future sessions will be shared at least five days in advance.

