



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

MANDATORY FIVE-YEAR REVIEW GUIDANCE

Version 1

July 2025



sciencebasedtargets.org



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ABOUT SBTi

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.

We develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emissions reductions targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest.

The SBTi is incorporated as a UK charity, with a subsidiary SBTi Services Limited, which hosts our target validation services. Partner organizations who facilitated SBTi's growth and development are CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).

DISCLAIMER

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“Science Based Targets initiative” and “SBTi” refer to the Science Based Targets initiative, a private company registered in England number 14960097 and registered as a UK Charity number 1205768.

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VERSION HISTORY

Version	Change/update description	Release date	Effective dates
Version 1	<ul style="list-style-type: none">Initial document	July 18, 2025	December 18, 2025

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PURPOSE OF THIS GUIDANCE

This document outlines the mandatory five-year review process for companies participating in the SBTi system that wish to retain an active target status on the SBTi Target Dashboard. The mandatory review ensures alignment with the latest SBTi Criteria and Standards, enabling companies to maintain an active status and uphold their science-based targets (hereafter referred to as ‘targets’).

Scope

This document provides explanatory information on a pre-existing SBTi requirement and does not introduce any new or normative elements.

This guidance applies to all organizations classified as corporate or small-to-medium enterprises (SMEs) with validated targets under SBTi Criteria and Standards (referred to as ‘companies’ within the SBTi system). Financial institutions and specific target types, such as net-zero, forest, land, and agriculture (FLAG), and no-deforestation commitments, are excluded from this review guidance at this time.

Further information for financial institutions will be provided after the release of the Financial Institutions Net-Zero Standard.

Any draft or under public consultation elements from the Corporate Net-Zero Standard Version 2 are outside the scope of this document.

Validity and revision

Once the [Corporate Net-Zero Standard Version 2](#) is published, this document will be reviewed and updated for any changes necessary.

This document has been approved by the SBTi Executive Leadership team and shall be reviewed at a minimum annually by the SBTi and SBTi Services based on feedback from stakeholders and other streams of input.

Responsibilities

The drafting of this document has been a combined effort of SBTi and SBTi Services. Document ownership sits with SBTi, and the operationalization is through SBTi Services.

SBTi Services is a wholly-owned subsidiary of the SBTi, responsible for the target validation and update process, as well as maintaining the companies’ commitment and target statuses on the SBTi Target Dashboard.

Complaints

Complaints arising from the content of the SBTi mandatory five-year review can be submitted in two formats. Complaints on the SBTi Criteria and Standards should follow the [SBTi Complaints Procedure](#) available on the SBTi website.

Complaints arising during the actual target review and update process or the outcome thereof (i.e., regarding the actions or decisions taken by SBTi Services) shall first be

addressed to SBTi Services, using the SBTi Services [Complaints Standard Operating Procedure](#).

References and definitions

Target Review: The act of reviewing previously validated science-based targets against the latest version of the SBTi Criteria. If not in line with the latest version of the SBTi Criteria, a target update is required.

Target Update: To change, edit, or bring up to date a previously validated science-based target, either entirely or in part, due to a triggered event.

For a full list of definitions, please refer to the [SBTi Glossary](#).

Relevant references:

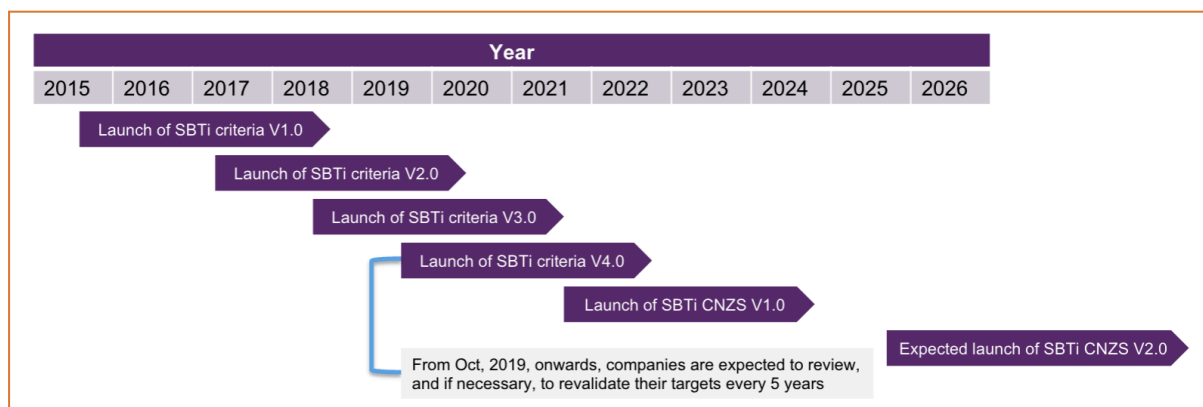
- [Commitment Compliance Policy](#)
- [SBTi Corporate Near-Term Criteria](#)
- [SBTi Corporate Net-Zero Standard](#)
- [SBTi communications guide for companies and financial institutions taking action](#)
- [SBTi Target Dashboard](#)
- [SBTi sector-specific guidelines](#)

1. MANDATORY FIVE-YEAR REVIEW

1.1 Overview of the review

To date, companies in the SBTi system have set targets under different versions of the SBTi Near-Term Criteria as illustrated in *Figure 1*, and since its initial publication, under different versions of the SBTi Corporate Net-Zero Standard (CNZS). These targets may have different timeframes and target years.

Figure 1. Validity of the SBTi Criteria and Standards



The mandatory five-year review was first introduced as criterion 22 of [SBTi Criteria 4.0](#) (released in April 2019, and mandatory from October 2019), see Figure 2. The specific criterion number and wording may differ across versions of the SBTi Criteria over time. In the current version of the [SBTi Corporate Near-Term Criteria](#), it is included as criterion 26, see Figure 3.

Figure 2. Extract of the SBTi Near-Term Criteria V4.0, Criterion 22

C22 - Mandatory target recalculation:

To ensure consistency with the most recent climate science and best practices, targets must be reviewed, and if necessary, recalculated and revalidated, at a minimum every 5 years. The latest year in which companies with already approved targets must revalidate is 2025. Companies with an approved target that requires recalculation must follow the most recently applicable criteria at the time of resubmission.

Figure 3. Extract of the SBTi Near-Term Criterion V5.2, Criterion 26

C26 - Mandatory target review:

Companies shall review all active targets, at a minimum, every 5 years to ensure consistency with the latest SBTi criteria. If targets do not meet SBTi criteria, then they shall be updated and revalidated. Companies with targets approved in 2020 or earlier shall review all active targets by 2025. Companies shall follow the most recent applicable criteria at the time of resubmission.

The mandatory review ensures targets remain aligned with the latest SBTi Criteria and Standards. Companies with targets validated in or before 2020 are subject to review starting in 2025, and targets validated after 2020 will follow a five-year cycle.

As the SBTi system is voluntary, the mandatory five-year review is a requirement only for companies wishing to continue in the SBTi system. Companies may decide to opt out of the SBTi system; however, they will be required to adhere to the target status rules outlined in the applicable guidance at that time (see Section 3).

1.2 Process overview

Companies must complete the mandatory five-year review and submit evidence within six months of the trigger date. Any associated target updates must be submitted to SBTi Services within 12 months of that trigger date. The following section provides further details and examples of the process.

1.2.1 Trigger date

Companies shall review their validated targets every five years, confirming conformance with the latest SBTi Criteria and Standards - see Annex 1 for worked examples.

The trigger date shall commence at the end of the month, five years after the initial validation publication of one or more targets or the most recent complete scope 1, 2, and 3 target update (see note below). This timeline expectation applies to individual and sub-targets. For example, a company validation for scope 1, scope 2, and scope 3 targets is published on June 15, 2023, the five-year mandatory review trigger date would be June 30, 2028.

NOTE: In the case a company has multiple active targets with different five-year period cycles (i.e., with different starting and ending dates), then the beginning of the review period for all active targets corresponds to the publication date of initial validation of the oldest currently active target or the most recent target validation publication date of each target where all the company targets were updated. For example, assuming a company has the below targets, the mandatory target review would be due in 2026, based on the 2021 complete validation.

- *Mar 2021: First validation covering all scopes, base year of 2020 and target year of 2028.*
- *Jan 2022: Update validation for scope 1 ambition only.*
- *Aug 2023: Update validation for scope 2 ambition only.*
- *Mar 31, 2026: Mandatory five-year review is triggered.*
- *Sept 30, 2026: Mandatory five-year review submission is due.*

1.2.2 Submission deadline

Results of the mandatory five-year review (see section 1.3) must be submitted to SBTi Services within six months of the trigger date.

In the below example, the submission deadline is before July 2027:

- *Jan 2021: First validation covering all scopes, base year of 2020 and target year of 2028.*
- *Jan 2022: Update validation for scope 1 ambition only.*
- *Jan 2023: Update validation for scope 2 ambition only.*
- *Jan 31, 2026: Mandatory five-year review is triggered.*
- *Jul 31, 2026: Mandatory five-year review submission is due.*

1.2.3 Review extension

Companies nearing their target year, within 24 months of the trigger date, may extend their review period to align with updating their next set of targets. Any extension requests should be made within the six-month review period to targetstatus@sbtiservices.com.

In the below example, the company is eligible to request a review extension:

- *Jul 2021: First validation covering all scopes, base year of 2020 and target year of 2028.*
- *Jan 2022: Update validation for scope 1 ambition only.*
- *Jan 2023: Update validation for scope 2 ambition only.*
- *Jul 31, 2026: Mandatory five-year review is triggered.*
- *Jan 31, 2027: Mandatory five-year review submission is due, but since the target year is 2028, the company is eligible for the review extension. The company will set a complete set of new targets before the end of 2029 to maintain active status in the SBTi system.*

1.2.4 Completed cycle

All targets validated under previous versions of SBTi Criteria and Standards will undergo review until all targets have been updated to the latest version of the SBTi Criteria and Standards, including the forthcoming Corporate Net-Zero Standard Version 2.

1.3 Review process

Companies must submit evidence (see Annex 2 for an example) of conformance with the latest SBTi Criteria and Standards within six months of the trigger date. SBTi Services will review the submissions within 30 business days of the submission date, identifying any deviations from the current SBTi Criteria and Standards. Only targets deviating from the latest SBTi Criteria and Standards need to proceed through the update process (see Section 2), which is required 12 months from the trigger date. Targets not requiring an update or active targets set under the latest version of SBTi Criteria and Standards remain 'as is'.

The following conformance scenarios are expected:

1. Company submits evidence of conformance, SBTi Services confirms.
2. Company submits evidence that the targets are not in conformance and understands that targets require an update. SBTi Services confirms.
3. Company submits evidence that the targets are not in conformance and understands that targets require an update. SBTi Services determines that no update is necessary and the review is completed.
4. Company submits evidence of conformance, SBTi Services determines conformance is not met and rejects submission. An update is triggered for the company.

Evidence of conformance is sent to SBTi Services using Annex 2 as an example of how conformance will be assessed.

2. TARGET UPDATE

2.1 Update requirements

To maintain an active status in the SBTi system, companies must set new targets and comply with any additional SBTi requirements. Conformance to the update requirements must be submitted within 12 months of the trigger date.

- **Requirement 1:** Companies must set new targets aligned with the latest SBTi Criteria and Standards. This includes any updated core requirements in Near-Term Criteria versions and sector-specific guidance. See [SBTi Near-Term Criteria V5.2](#), criterion 26 in Section 1.1.
- **Requirement 2:** Address any specific requirements in SBTi-communicated policies, guidance, or exceptions. It is the company's responsibility to assess relevancy of any SBTi requirements.

2.2 Non-compliance

Companies have up to 12 months from the triggered date of the mandatory five-year review to address any gaps and achieve all target update requirements (including six months from the triggered date for the review to be completed). If a company fails to fulfill one or more of the update requirements, or extends past the allocated time period, the company's target status will be updated accordingly, as detailed in Section 3.

Please see example below:

- *Aug 2021: First validation covering all scopes, base year of 2020 and target year of 2030.*
- *Dec 2022: Update validation for scope 1 and 2 ambition only.*
- *Aug 31, 2026: Mandatory five-year review is triggered.*
- *Feb 28, 2027: Mandatory five-year review submission is due.*
- *Aug 31, 2027: Target update submission is due if required.*

2.3 Update extension

Companies may request an extension to update their targets from SBTi Services, permitted only when anticipating the release of an [SBTi sector-specific](#) Standard which is mandatory for them to use. The company may extend its target update until the publication of the SBTi sector-specific Standard, up to 18 additional months from the original update due date, but cannot exceed this period.

Note that the mandatory five-year review is still required to be completed within six months of the trigger date. However, companies may request extensions within this period.

SBTi Services may grant extensions on a case-by-case basis.

An example of the update extension is below:

- *Aug 2020: First validation covering all scopes, base year of 2019 and target year of 2030.*
- *Dec 31, 2025: Mandatory five-year review year is triggered*
- *Feb 2026: Mandatory review evidence is submitted, which includes an extension request to update targets in line with a mandatory sector-specific Standard, expected to be published in early 2027.*
- *Mar 2026: SBTi Services confirms the original targets are no longer in line with the latest SBTi Criteria and Standards, and target updates are required. SBTi Services grants extension for a maximum of 18 months.*

3. STATUS UPDATES

To ensure transparency and accountability, SBTi Services maintains the SBTi Target Dashboard, reflecting the status of companies' targets and commitments. This will include the conformance with the review and update requirements in this guidance.

Current company-level statuses of '*Committed*,' '*Commitment Removed*,' and '*Targets Set*' are displayed to inform stakeholders of each company's standing in the SBTi system. This document adds new and updated company target statuses to better reflect the company's position in the SBTi system, complementing the rules and procedures around the '*Committed*' and '*Commitment Removed*' statuses operationalized through the [Commitment Compliance Policy](#).

3.1 Updated status categories

New statuses, such as '*Previous Targets*,' are introduced to recognize companies that opt out of the SBTi system while preserving credit for past targets set. This status is included in particular as the mandatory five-year review is the first point in the SBTi system cycle in which companies may opt out.

All company-level and target-level statuses can be found in [SBTi Commitment and Target Statuses](#), where this guidance aims to explain the interaction between the review and update processes and target statuses displayed.

3.1.1 Company-level status '*Targets Set*'

Within a company-level status of '*Targets Set*,' a company must have a full suite of active and approved targets. The following target-level statuses are possible:

- '*Active*': Assigned upon a successful validation of a target.
- '*Extended*': Assigned following the extension rules, see Sections 1.2.3 and 2.3.
- '*Updated*': After updating targets to align with the latest SBTi Criteria and Standards, the company's previous targets are assigned as updated.

3.1.2 Company-level status '*Previous Targets*'

The introduction of a company-level status of '*Previous Targets*' preserves credit for past targets set. More information can be found in [SBTi Commitment and Target Statuses](#).

The following target-level statuses are possible:

- *'Expired'*: Assigned when the update deadline or target year has surpassed without new targets submitted for validation.
- *'Inactive'*: Assigned for the following cases:
 - Part of a target or a sub-target is 'expired'.
 - Required sector-specific targets are not set, impacting the further suite of targets.
- *'Withdrawn'*: Assigned when the company formally requested to withdraw the previously published targets.
- *'Removed'*: Assigned when the company's target is removed either temporarily or permanently by SBTi Services.
- *'Archived'*: Assigned when the company is no longer in the form originally validated.

3.2 Conformance with status rules

Companies choosing to opt out of the SBTi system, not renew targets, or failing to meet SBTi requirements will see their statuses on the SBTi Target Dashboard updated accordingly. This ensures an accurate representation of the company's standing in the SBTi system to stakeholders.

ANNEX 1: WORKED EXAMPLES OF MANDATORY FIVE-YEAR REVIEW

Table 1. Companies with targets set in 2020 or earlier

Validation date	Original near-term criteria validated against	Target year	Mandatory five-year review date	Update required?	New near-term criteria assessed against
2016	V1.0	2025	N/A*	No	N/A*
2017	V1.0 V2.0	2025 2030	N/A* 2025	No Yes	N/A* 5.2
2018	V1.0 V2.0 V3.0	2025 2027 2030 2032	N/A* 2025 2025 2025	No Yes Yes Yes	N/A* 5.2 5.2 5.2
2019	V1.0 V2.0 V3.0 V4.0	2024 2025 2030 2032 2033 2040	N/A* N/A* 2025 2025 2025 and 2030 2025 and 2030	No No Yes Yes Yes Yes	N/A* N/A* 5.2 5.2 5.2 and 2030 criteria version 5.2 and 2030 criteria version
2020	V1.0 V2.0 V3.0 V4.0	2024 2025 2029 2030 2031 2033 2034	N/A* N/A* 2025 2025 2025 2025 and 2030 2025 and 2030	No No Yes Yes Yes Yes Yes	N/A* N/A* 5.2 5.2 5.2 5.2 and 2030 criteria version 5.2 and 2030 criteria version

*N/A for a mandatory five-year review as the target year is 2025 or earlier

ANNEX 2: MANDATORY FIVE-YEAR REVIEW TEMPLATE

Noting that all SBTi Services activities will be conducted in the Validation Portal, more information will be provided on integration at a later stage.

SBTi Corporate Near-Term Criteria V5.2 requirement	Assessment point	Evidence required
Companies shall adhere to the Greenhouse Gas (GHG) Protocol's base year recalculation principles	Companies shall reflect all structural, methodological, and data changes completed since the base year in a recalculated base year inventory. Structural changes completed within two years before the date of submission and changes cumulatively below the 5% recalculation threshold are exempt from this requirement.	Written confirmation
NT C1 - Organizational boundary	Parent companies shall confirm the inclusion of the emissions of all subsidiaries in their targets, or confirm that the exclusion of any subsidiaries is reflected within NT C5.	Written confirmation
NT C2 - Greenhouse gasses	Companies shall confirm all seven GHGs are included in the targets as required by the GHG Protocol Corporate Standard, or confirm that the exclusion of any GHGs is reflected within NT C5.	Written confirmation
NT C3 - Scope 1 and 2	Companies shall confirm the targets cover at least 95% of company-wide scope 1 and 2 emissions as defined by the GHG Protocol Corporate Standard.	Written confirmation
NT C4 - Scope 3	<p>A scope 3 target is set if scope 3 emissions are 40% or more of total scope 1, 2, and 3 emissions.</p> <p>A scope 3 'use of sold products' target is set if the company is involved in the sale or distribution of natural gas and/or other fossil fuels.</p>	Demonstration that total scope 3 emissions equal less than 40% of total emissions, plus written confirmation that there is no involvement in the sale or distribution of fossil fuel products.

SBTi Corporate Near-Term Criteria V5.2 requirement	Assessment point	Evidence required
NT C5 - Scope 1, 2, and 3 allowable exclusions	Total exclusions from the reporting company's scope 1 and 2 inventory and target boundary combined must not exceed 5% of the total scope 1 and 2 emissions calculated, AND total exclusions from the reporting company's scope 3 inventory must not exceed 5% of the total scope 3 emissions calculated.	<p>Confirmation of 0tCO₂e excluded from the previous inventory OR provision of the quantitative list and justification of any exclusions from the scope 1 and 2 inventory in tCO₂e, estimated the emissions in tCO₂e excluded for each scope.</p> <p>Confirmation of 0tCO₂e excluded from the previous inventory, OR quantitatively list and justify any exclusions from the scope 3 inventory estimated as the absolute tCO₂e from the omitted activity/activities per category and provide percentage exclusion relative to scope 3 total.</p>
NT C6 - Scope 3 coverage	Companies shall confirm that scope 3 targets cover a minimum of 67.0% of reported and excluded scope 3 emissions.	Confirmation that coverage is based on excluded plus reported scope 3 emissions, and that coverage below 67.0% has not been rounded up.
NT C7 - Method validity	Targets must be modeled using the latest version of methods and tools approved by the SBTi. Targets modeled using previous versions of the tools or methods may only be submitted to the SBTi for validation within six months of the publication of the revised method or sector-specific tools.	Targets meet the latest version of the methods and tools approved by the SBTi through the mandatory review criteria

SBTi Corporate Near-Term Criteria V5.2 requirement	Assessment point	Evidence required
		here. Companies with SDA targets shall submit the latest version of the SBTi Target-Setting Tool or relevant sector-specific tool to confirm minimum ambition is met.
NT C8 - Scope 2 accounting approach	Companies shall disclose whether they are using a location- or market-based accounting approach as per the GHG Protocol Scope 2 Guidance to calculate base year emissions and to track progress against a science-based target. The GHG Protocol requires measuring and reporting scope 2 emissions using both approaches. However, a single and consistent approach must be used for setting and tracking progress toward a science-based target (e.g., using a location-based approach for both target setting and progress tracking).	A single and consistent approach is used to set and track progress toward the scope 2 target.
NT C9 - Scope 3 inventory	Companies shall complete a scope 3 inventory covering gross scope 3 emissions for all their relevant emissions sources according to the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.	Company review and written confirmation of alignment to SBTi GHG Accounting Criteria Assessment Table for all GHG Protocol scope 3 categories.
NT C10 - Bioenergy accounting	CO ₂ emissions from the combustion, processing and distribution phase of bioenergy - as well as the land-related emissions and removals associated with bioenergy feedstocks - shall be reported alongside a company's GHG inventory. Furthermore, these emissions shall be included in the target boundary when setting a science-based target.	Companies must confirm they have followed the GHG Protocol Guidance on bioenergy accounting and the bioenergy emissions are included in the target boundary.
NT C11 - Carbon credits	Company confirms the use of carbon credits are not counted as emissions reductions toward the progress of companies' near-term science-based targets.	Written confirmation

SBTi Corporate Near-Term Criteria V5.2 requirement	Assessment point	Evidence required
NT C12 - Avoided emissions	Company confirms that avoided emissions are not counted toward near-term science-based emissions reduction targets.	Written confirmation
NT C13 - Base and target years	The choice of base year must be no earlier than 2015. Scope 1 and scope 2 targets must use the same base year.	Evidenced through provision of the previously submitted base year.
NT C15 - Level of ambition for scope 1 and 2 targets	Scope 1 and scope 2 targets are consistent with the level of decarbonization required to keep global temperature increase to 1.5°C compared to pre-industrial temperatures.	Target ambition meets minimum 1.5°C outputs of the SBTi Target-Setting Tool.
NT C17 - Intensity targets for scope 1 and 2	Intensity targets covering scope 1 and 2 emissions are only eligible when they are modeled using an approved 1.5°C sector pathway applicable to companies' business activities. Intensity targets covering scope 1 and/or 2 emissions which are not modeled using an applicable 1.5°C sector pathway are not permitted.	Any intensity targets covering scope 1 and/or 2 are demonstrated to be modeled using an eligible sector pathway.
NT C18 - Level of ambition for scope 3 emissions reduction targets	Scope 3 targets (covering total required scope 3 emissions or individual scope 3 categories) are aligned with methods consistent with the level of decarbonization required to keep global temperature increase well-below 2°C compared to pre-industrial temperatures. Economic intensity targets must use a GEVA metric.	Target ambition meets minimum scope 3 outputs of the SBTi Target-Setting Tool. For economic intensity targets, written confirmation of the type of GEVA metric used.
NT C20 - Combined scope targets	Targets that combine scopes (e.g., 1+2 or 1+2+3) are permitted if the SBTi can review the ambition of the individual target components and confirm that each meets the relevant ambition criteria.	Target components all meet minimum ambition levels and criteria.
NT C22 - Sale,	Companies that sell, transmit, or distribute natural gas (or other fossil fuel	Submission of at least one

SBTi Corporate Near-Term Criteria V5.2 requirement	Assessment point	Evidence required
transmission, distribution of oil, natural gas, coal, as well as other fossil fuels	products) shall set separate emissions reduction targets for scope 3 category 11 “use of sold products” - covering emissions from the combustion of the sold, transmitted or distributed fossil fuels - that are at a minimum consistent with the level of decarbonization required to keep global temperature increase to 1.5°C compared to pre-industrial temperatures, irrespective of the share of these emissions compared to the total scope 1, 2, and 3 emissions of the company, company's sector classification, or whether fossil fuel sale/distribution is the company's primary business. In order to meet the 67% near-term scope 3 coverage, companies may need to set additional targets covering other scope 3 categories. Customer engagement targets are not eligible for this criterion.	standalone target covering the direct use-phase emissions of the combustion of fossil fuels sold, transmitted or distributed, ambition aligned with an SBTi-approved 1.5°C pathway.
NT C23 - Companies in the fossil fuel production business or with significant revenue from fossil fuel business lines	<p>The SBTi will not currently validate targets for:</p> <ul style="list-style-type: none"> • Companies with any level of direct involvement in exploration, extraction, mining and/or production of oil, natural gas, coal or other fossil fuels, irrespective of percentage revenue generated by these activities. • Companies that derive 50% or more of their revenue from the sale, transmission and distribution of fossil fuels, or by providing equipment or services to fossil fuel companies. • Companies with more than 5% revenue from fossil fuel assets (e.g., coal mine, lignite mine, etc.) for extraction activities with commercial purposes. These companies must follow the applicable sector standards if available. 	Written confirmation and revenue proportion provided if applicable.
NT C24 - Requirements from sector-specific guidance	Companies must follow requirements for target setting and minimum ambition levels as indicated in relevant sector-specific methods and guidance - at the latest, six months after sector guidance publication. A list of the sector-specific guidance and requirements is available in Table 4 of the Corporate Net-Zero Standard.	Companies are responsible for determining if any SBTi sector-specific guidance is applicable and/or mandatory for them to submit targets under.
NT C25 - Frequency	The company shall publicly report its company-wide GHG emissions inventory	Evidence from each reporting

SBTi Corporate Near-Term Criteria V5.2 requirement	Assessment point	Evidence required
	and progress against published targets on an annual basis.	year since the validation date of GHG inventory and progress against the published targets.
NT C27 - Triggered target recalculation	<p>Targets shall be recalculated and revalidated when significant changes occur that could compromise the existing target. The following changes shall trigger a target recalculation:</p> <ul style="list-style-type: none"> • Scope 3 emissions become 40% or more of aggregated scope 1, 2, and 3 emissions. • Changes in the consolidation approach chosen for the GHG inventory. • Emissions of exclusions in the inventory or target boundary change significantly. • Significant changes in company structure and activities (e.g., acquisition, divestiture, merger, insourcing or outsourcing, shifts in goods or service offerings). • Adjustments to data sources or calculation methodologies resulting in significant changes to an organization's total base year emissions or the target boundary base year emissions (e.g., discovery of significant errors or a number of cumulative errors that are collectively significant). • Other significant changes to projections/assumptions used in setting the science-based targets. 	Written confirmation that no triggers have occurred.
Well-to-wheel (WTW) emission reporting	Transport emissions (including but not limited to categories 4, 6, 7, and 9) shall be calculated on a well-to-wheel basis, including for non-transportation industry companies.	Written confirmation

