



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

PRELIMINARY MINIMUM EVIDENCE REQUIRED FOR CORPORATE NET-ZERO STANDARD VERSION 2.0

Version 1

June 2026

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

The Minimum Evidence Required provided by SBTi are intended to serve as a general guide for organizations seeking validation against the SBTi Corporate Net-Zero Standard Version 2.0. This document outlines key evidence used during the SBTi Services' target validation process and is based on the most current version of the standard at the time of publication. However, they are not exhaustive, and additional requirements may apply depending on the specific circumstances of each validation.

The use of this checklist does not guarantee compliance with the Corporate Net-Zero Standard Version 2.0, nor does it constitute a formal approval of SBTi targets. The actual SBTi target validation process conducted by SBTi Services involves a comprehensive review of all relevant factors, and final decisions are based on a detailed assessment by our qualified team.

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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, and "SBTi Services" refers to SBTi Services Limited, the wholly owned subsidiary of SBTi, a private company registered in England number 15181058.

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VERSION HISTORY

Version	Change/update description	Release date	Effective dates
Version 1	Initial draft of Minimum Evidence Required	June 11, 2026	NA

Reference	Sub-criteria		Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria
			Submission form	Target-setting tool	Supporting documentation	
CNZS-C1. Companies shall obtain internal approval at the highest level of governance to set and submit SBTi targets, and ensure oversight of target implementation at that level.						
C1.1	Accountability	The company's highest governing body (i.e., Board of Directors or equivalent) shall agree to assume overall accountability for SBTi targets, including setting and submitting targets for validation, and overseeing target implementation.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The company provides dated documentation demonstrating that the company's highest governing body has formally assumed accountability for SBTi targets and target implementation oversight. Supporting documentation may include board minutes, committee terms of reference, governance policies, annual reports, executive mandates, or formal resolutions evidencing responsibility for target-setting, target submission, and oversight of implementation activities.
C1.2	Governance disclosure	Companies shall submit and report a description of the governance structures responsible for overseeing and implementing their targets.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides a dated document signed off by the highest governing body and/or leadership team delegated to implement the company's SBTi targets, identifying the highest governing body responsible for external commitments, alongside the job titles and relevant details of the leadership team delegated to implement the company's SBTi targets.</p> <p>This documentation outlines the process and timeline by which approval was obtained, includes an organizational chart of the company's governance structure, and is signed off by the highest governing body and/or leadership team delegated to implement the company's SBTi targets.</p> <p>Supporting documentation may include board meeting minutes recording the formal approval of SBTi targets, sustainability charter defining the governance structure, or corporate governance reports identifying the highest governing body and its remit in relation to external climate targets.</p>
C1.3	Review mechanisms	Companies shall establish documented processes for reporting progress, periodic review and adjustment of targets to reflect evolving science, company performance, and best practice.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides a dated document signed off by the highest governing body and/or leadership team delegated to implement the company's SBTi targets, outlining the mechanisms in place for the continuous review of SBTi target accountability and for reporting progress, covering the frequency and process for review and adjustment.</p> <p>Supporting documentation substantiating periodic review processes may include meeting minutes in which review mechanisms were established, a dedicated document setting out the company's review procedures, sustainability committee charter outlining review mechanisms in place, third-party assurance report confirming the integrity of review processes, and/or terms or reference for governance bodies responsible for SBTi targets oversight.</p> <p>Supporting documentation substantiating processes for reporting progress may include internal progress reports or dashboards tracking performance against SBTi targets, board or committee meeting minutes in which progress reporting processes were established, and/or evidence of past progress disclosures such as CDP submissions, annual reports, or sustainability reports.</p>
CNZS-C2. Companies shall develop and maintain a transition plan that demonstrates how they will implement their science-based targets.						
C2.1	Plan content	<p>Transition plans shall describe the actions and corresponding timeframes required to implement the company's targets in a manner consistent with reaching net-zero by no later than 2050. The plan shall include the following:</p> <p>a. Target details: All SBTi-validated science-based targets, including any targets validated under applicable SBTi Sector Standards.</p> <p>b. Scope: Transition plans shall include all emissions sources and activities covered by the company's validated targets.*</p> <p>c. Actions: A description of the actions expected to meet near-term targets, indicative actions over the medium term (approximately 10 years), and, for Category A companies and companies using applicable scope 1 methods, a high-level roadmap over the long-term towards net-zero.**</p> <p>d. Assumptions and dependencies: Key assumptions and external dependencies that could materially affect the company's ability to implement its targets, and describe the actions they will take to actively manage those dependencies.</p> <p>e. Unabated fossil fuel phase out: If relevant, a commitment to phase out revenue from products and services from the use of unabated fossil fuels in line with net-zero pathways.***</p> <p>f. Emissions-intensive activity plan: If companies have identified Emissions-intensive activities (EIAs) in their value chain, they shall develop a plan to decarbonize these emissions.</p> <p><i>*For example, Category A companies are required to cover scope 1-3 targets; Category B companies that have set near-term targets for scopes 1 and 2 are only required to cover those targets.</i></p> <p><i>**Companies setting near-term scope 1 emissions intensity or asset transition targets are subject to additional long-term target and transition planning requirements.</i></p> <p><i>***This means that emissions from unabated fossil fuel use are reduced as far as possible, leaving only a limited level of residual emissions.</i></p>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides a transition plan as a dated document, which may be in a draft format, and the plan describes decarbonization levers planned over each element listed in CNZS-2.1, (a) through (e) for the target timeframe. Elements listed in CNZS-C2.1, (c) should be described for the next 10 years and until the chosen net-zero year.</p> <p>For Category A companies who have identified emissions-intensive activities (EIAs) in their value chain as per CNZS-C6, the transition plan of the company addresses decarbonization levers planned for EIAs for the target timeframe.</p> <p><i>The SBTi validates the presence of a transition plan and confirms that it includes the required elements set out in this criterion. However, this does not constitute an assessment or endorsement of the overall quality, completeness, or feasibility of the transition plan, including its compliance with applicable legal or regulatory requirements. Responsibility for the design, implementation, and delivery of the transition plan rests with the company.</i></p>

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C2.2	Approval	Transition plans shall be formally approved and adopted by the company's highest governing body (e.g., the Board of Directors or an equivalent body).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The transition plan is provided as a dated document, signed off and timestamped by the company's highest governing body, as confirmed in CNZS-C1.1, and the company provides supporting documentation, such as board minutes, formal resolutions, governance records, or public disclosures, substantiating its formal approval.</p> <p>Where the transition plan is in a draft format and has not yet been formally approved by the time of Target Validation completion, the company provides confirmation within the submission form that this will be done in advance of publicly reporting the transition plan.</p>
C2.3	Company strategy	Companies shall ensure that their transition plans are aligned with or integrated into their corporate strategies.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides dated documentation demonstrating that the transition plan is aligned with or integrated into the company's corporate strategy and internal policies. Supporting documentation may include annual reports, corporate strategy documents, board- or executive-level policy directives, capital allocation plans, or other governance records evidencing integration into strategic decision-making processes.</p> <p>Where the transition plan has not yet been formally integrated into the company's corporate strategies by the time of Target Validation completion, the company provides confirmation within the submission form that this will be done in advance of publicly reporting the transition plan.</p>
C2.4	Plan disclosure (Category A only)	<p>Category A companies shall publish a disclosure of their transition plan, including, at a minimum, the elements described in CNZS-C2.1, within 15 months of completing Target Validation, or sooner if required for compliance with applicable national or sub-national regulatory frameworks.*</p> <p><i>*Companies are recommended to obtain independent legal advice to ensure compliance with applicable regulatory requirements regarding transition plan publication.</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>If the company has a published transition plan aligned with CNZS-C2.1 through CNZS-C2.3, the company provides its transition plan both as a link to the public location where it is published, and a dated document copy at Target Validation. No later than 5 years after the original publication date of its transition plan, the company provides a link and document copy of the revised transition plan to the SBTi.</p> <p>If the company does not have a transition plan published aligned with CNZS-C2.1 through CNZS-C2.3 by the time of Target Validation completion, the company provides information within the submission with the scheduled publication date. The company also provides scheduled publication date of these reporting elements will be no later than 15 months from the date of Target Validation completion.</p> <p>For companies using scope 1 emission intensity reduction and/or asset transition plans, the company publicly reports their transition plan at Target Validation completion, in line with CNZS-C10.3.</p>
C2.5	Regular review	<p>Companies shall review their transition plans at least every five years and update them as necessary.</p> <p><i>*For existing plans available at the time of Target Validation, the review cycle is calculated from the plan's original publication date.</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides information within the submission form of scheduled dates for their next transition plan review, and provides confirmation via a checkbox that processes are in place for periodic review and updating where necessary. Supporting documentation may include transition plans, annual reports, governance records, board or executive review records, or internal policies describing review and update procedures.</p> <p>The company further provides information within the submission form of scheduled dates for their next transition plan review, and provides confirmation that processes are in place for periodic review.</p> <p>At Target Validation for subsequent cycles, the company submits a revised transition plan that reflects the latest updates against points (a) to (f) of CNZS-C2.1.</p> <p>The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p>

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CNZS-C3.	Companies shall define organizational and operational boundaries to which all applicable SBTi Standards criteria shall be applied.					
C3.1	Boundary definition	Organizational and operational boundaries shall be defined in alignment with applicable GHG Protocol Standards, using the most recent and effective versions available, or as required for compliance with applicable national or sub-national regulatory frameworks.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Within the submission form, the company provides information of the consolidation approach used to define its organizational and operational boundaries, aligned with one of the three approaches in the GHG Protocol Corporate Standard (equity share, financial control, or operational control).</p> <p>Where a specific regulatory requirement mandates an organizational boundary definition that diverges from the GHG Protocol, the company provides a dated document copy to the publicly available reporting (such as national or regional legislation governing GHG reporting framework or official government guidance documentation issued by environmental regulators) with page reference substantiating that requirement.</p>
C3.2	Group-level boundary	<p>Companies shall establish their organizational boundary at the ultimate parent company level. If subsidiaries operate as distinct businesses, they may establish their organizational boundary at the subsidiary level, provided they can justify that approach.*</p> <p><i>*As set out in Section A.4, company categorization thresholds are determined based on the consolidated group, regardless of the level at which the organizational boundary is set. This ensures comparability and fairness across large corporate groups.</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Within the submission form, the company provides confirmation whether targets are submitted at the ultimate parent company level and that all subsidiaries are included within the organizational boundary under the chosen consolidation approach, supported by documentation of the group corporate structure (such as corporate organizational chart, corporate registry filings, annual report or financial statements in which information about all legal entities within the organizational boundary is detailed).</p> <p>Where targets are submitted at the subsidiary level rather than at the ultimate parent company level, the company shall provide a documented justification demonstrating why target-setting at the subsidiary level provides a more appropriate basis for accountability, target implementation, and performance assessment than a boundary established at the ultimate parent company level. The justification demonstrates that the approach is not being used to exclude material emissions sources or activities, or to selectively focus on business units with more favorable decarbonization pathways. Evidence may include governance arrangements, ownership structures, decision-making authorities, transition plans, financial reporting structures, and documentation demonstrating why a subsidiary-level boundary provides a more meaningful basis for target implementation and accountability than a parent-level boundary.</p>
C3.3	Subsidiary coverage	Companies shall include the activities of all subsidiaries within their organizational boundary. Where a subsidiary sets its own target, it shall also include the activities of any subsidiaries within its own organizational boundary.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The company provides a dated document copy of the list of all legal entities comprised within the organizational boundary, supported by confirmation that all listed entities are included in the target submission.
C3.4	Parent disclosure	If a company setting targets is a subsidiary, it shall submit the full legal name of its ultimate parent company as part of the Target Validation process.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where targets are submitted at the subsidiary level, the company provides the full legal name of the ultimate parent, explaining why the target is not being submitted at group level.
C3.5	Reporting	Companies shall report the selected consolidation approach used to define organizational boundaries in the next reporting cycle following Target Validation.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C3.5, and the scheduled publication date of these reporting elements is no later than 15 months from the date of Target Validation completion.</p> <p>Throughout the target timeframe, for each reporting element as per CNZS-C3.5, the company provides:</p> <ul style="list-style-type: none"> - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. <p>The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p>
CNZS-C4.	Companies shall select a target base year that accurately reflects the company's structure and activities.*					
<i>*A target base year is not necessarily the same as an inventory base year. The inventory base year, as defined by the GHG Protocol (2004), is "a historic datum against which a company's emissions are tracked over time." In contrast, the target base year is the reference year chosen when setting targets.</i>						
C4.1	Near-term target base year	Companies shall select the most recent year for which comprehensive emissions and other applicable data are available as the target base year for near-term targets.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The company selects a near-term target base year that is no earlier than 2 years prior to the date of submission and has the latest available and comprehensive data on emissions and other applicable data. For example, a company submitting in 2027 is expected to utilise 2026 or 2025 as the target base year for target setting.
C4.2	Target base year for subsequent target cycles	In each subsequent target cycle, companies shall set a new target base year corresponding to the most recent year for which comprehensive data are available at the time of renewal.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	At the time of subsequent Target Validations, the company selects a new target base year that is no earlier than 2 years prior to the Target Validation submission and which is the most recent year with comprehensive data on emissions and other applicable data. For example, a company submitting in 2030 is expected to utilise 2029 or 2028 as the target base year for target setting.
C4.3	Most recent year exception	Where the most recent year does not accurately reflect the company's structure and activities, companies shall select a different target base year that is representative of the company's structure and activities, and shall report the justification for doing so in the next reporting cycle following Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Where the company chooses a different base year than the most recent year of reporting, the company provides confirmation that it will publicly disclose the justification behind the base year selection no later than 12 months after the end of the reporting cycle following Target Validation completion, covering:</p> <ul style="list-style-type: none"> - Detailed clarification on most recent year anomalies (including indication on GHG emissions impact) and why the most recent year is not reflective and cannot be selected as the target base year. - Evidence that the selected base year is more representative of current-day normal business operations and company's structure than the most recent 2 years.
C4.4	Consistency across targets	Companies shall apply the target base year consistently across near-term targets.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The company nominates the same target base year across all near-term targets within the submission.

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C4.5	Earlier base year communication	Companies may communicate their targets relative to an earlier reference year (e.g., inventory base year), provided that the equivalent ambition relative to that reference year has been reviewed and confirmed during validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where the company chooses to publicly report validated targets relative to an earlier reference year than the target base year, the company provides target information as per CNZS-C18.2 within the submission form. The company further provides calculation methodologies, demonstrating that the target ambition communicated relative to the earlier inventory base year represents the same level of ambition as the target expressed relative to the target base year. The calculations also demonstrate that target coverage is equivalent across both reference years.
CNZS-C5. Companies shall account and report a GHG emissions inventory aligned with the GHG Protocol Standards.						
C5.1	GHG Protocol Standards	Companies shall account and report their GHG inventory in accordance with the GHG Protocol standards and guidance, using the most recent and effective versions available.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides the GHG emissions calculation methodologies underpinning the reported figures, including references to the applicable GHG Protocol standards and guidance (and their respective versions), and confirmation that the target base year GHG inventory was prepared in accordance with the most recent and effective versions of those standards and guidance, including but not limited to : - The GHG Protocol Corporate Accounting and Reporting Standard - The GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard - The GHG Protocol Scope 2 Guidance - The GHG Protocol Scope 3 Calculation Guidance - The GHG Protocol Land Sector and Removals Standard
C5.2	Scope coverage	Category A and Category B companies shall account and report scope 1 and scope 2 emissions, and Category A companies shall also report scope 3 emissions within their GHG inventory.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides the full scope 1 and 2 GHG emissions inventory for the target base year. Category A companies additionally provide scope 3 GHG emissions, as well as a further breakdown of emissions per scope 3 category.
C5.3	GHG coverage	Companies shall include all GHGs covered under the Kyoto Protocol, including carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), sulfur hexafluoride (SF ₆), nitrogen trifluoride (NF ₃), and the groups of hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs) within their GHG emissions inventory.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Within the submission form, the company provides GHG emissions figures in tCO ₂ e and provides confirmation that all GHGs (CO ₂ , CH ₄ , N ₂ O, SF ₆ , NG ₃ , HFCs and PFCs), irrespective of materiality, were included in the company's GHG inventory. This is supported by dated documentation substantiating the company's GHG emissions calculations and demonstrating that reported figures encompass all seven gases. Supporting documentation may include GHG inventory reports and/or comparable documentation demonstrating that calculation methodologies underpin all GHGs.
C5.4	Inventory accounting approach	Companies shall account for and report a physical GHG inventory. Where applicable, companies shall separately account for and report actions and market instruments that are not reflected in the physical GHG inventory, in accordance with relevant GHG accounting standards, where available. All such actions and market instruments shall meet the integrity criteria set out in Section 4.2 of the Target Implementation chapter.* <i>*Targeted amendments to GHG accounting aspects in the standard, and any associated transitional arrangements related to updates of the GHG Protocol, will be considered upon conclusion of the GHG Protocol revision process.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Within the submission form, the company provides the physical GHG inventory. The company further provides dated documentation demonstrating that its GHG inventory is prepared as a physical GHG inventory, with emissions allocated based on physical relationships and the physical flows of goods and services to the reporting entity. Where the company reports outcomes associated with actions or market instruments using accounting approaches other than the physical GHG inventory, it demonstrates that these are accounted for and disclosed separately using the applicable accounting methodology. Physical inventory results, market-adjusted inventory results, and consequentially quantified outcomes are reported as distinct disclosures and shall not be aggregated, netted, or otherwise used to modify the reported physical GHG inventory. Where actions or market instruments are reported separately from the physical GHG inventory, the company provides documentation demonstrating that they have been assessed against, and comply with, the applicable integrity criteria set out in Section 4.2 of the Target Implementation chapter. Supporting documentation may include: - GHG inventory report and methodology statement; - Organizational and operational boundary documentation; - Emissions calculation procedures and activity data sources; - Scope 2 location-based and, where applicable, market-based accounting documentation; - Chain-of-custody documentation where physical traceability or shared-pool accounting is used; - Separate market-adjusted inventory statements, where reported; - Separate disclosures for consequentially quantified outcomes from actions, projects, or interventions; - Documentation explaining the accounting methodology used for each separate statement or disclosure; - Records demonstrating that results from different accounting approaches have not been netted or aggregated into the physical GHG inventory; and - Evidence that separately reported actions and market instruments meet applicable integrity criteria, such as quantification, attribution, temporal alignment, unique identification, and double-counting prevention.
C5.5	Land, bioenergy, and removals	Companies shall account for and report forest, land, and agriculture (FLAG) emissions, bioenergy emissions, and both biogenic and technological removals in line with the GHG Protocol Land Sector and Removals Standard (LSRS), ensuring separation of emissions and removals and following all requirements related to GHG credits.* <i>*Until the GHG Protocol LSRS provides applicable accounting guidance for forestry emissions, companies may use an alternative methodology, provided that the methods and the underlying assumptions are robust and transparently reported.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides distinct GHG emissions figures attributed to land-related emissions and removals in line with the GHG Protocol Land Sector and Removals Standard (GHG Protocol LSRS), reported within the submission form but separately from the main E&I inventory. Until forthcoming guidance is developed by the GHG Protocol to address forestry sector GHG accounting, forestry companies may continue using the GHG Protocol Land Sector and Removals Guidance.

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C5.6	<p>Minimum boundary for scope 3 categories (categories 1 to 14)</p> <p>Companies shall define and report scope 3 emissions according to the minimum boundaries for scope 3 categories described in Table 5.4 of the GHG Protocol Corporate Value Chain (Scope 3) Standard.</p> <p>a. WTW transport emissions: In addition to the minimum boundary defined in Table 5.4, companies shall account for and report all transportation-related scope 3 emissions on a well-to-wheel or well-to-wake (WTW) basis.</p> <p>b. Optional scope 3 emissions: Where companies account for scope 3 emissions outside the minimum boundary, these emissions shall be reported separately and shall not be included in the determination of significant scope 3 categories (CNZS-C5.7).</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides confirmation that the minimum boundary for each scope 3 category is defined in accordance with Table 5.4 of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.</p> <p>a. The company further provides confirmation that any transport emissions are reported on a well-to-wheel (and well-to-wake for aviation and maritime transport) basis, and substantiates this through information on the emissions factors applied, which encompass well-to-wheel and well-to-wake emissions.</p> <p>b. The company provides distinct GHG emissions figures for any optional scope 3 emissions.</p> <p>This is supported by dated documentation substantiating the company's alignment with the minimum boundary as defined by the GHG Protocol. Supporting documentation may include GHG inventory reports or corporate carbon footprint reports.</p>
C5.7	<p>Significant scope 3 categories (Category A only)</p> <p>Companies shall determine and report the scope 3 categories, as defined in the GHG Protocol Corporate Value Chain (Scope 3) Standard, that account for 5% or more of scope 3 categories 1 to 14 based on the physical GHG inventory.*</p> <p><i>*The target boundary for scope 3 target-setting is based on significant scope 3 categories and is presented in CNZS-C14, which describes some allowable exclusions within significant categories.</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Category A companies provide scope 3 GHG inventory broken down per category, and the submission form will identify which scope 3 categories breach the 5% threshold over total scope 3 category 1-14 emissions. The company provides written information on key activities included in the GHG inventory figures of significant scope 3 categories.</p>
C5.8	<p>Total electricity consumption</p> <p>Companies shall report their total consumption of electricity.*</p> <p><i>*Including from generation sources controlled by the company (scope 1) and from generation sources not controlled by the company (scope 2).</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The company provides quantified company-wide electricity consumption figures for the target base year encompassing:</p> <ul style="list-style-type: none"> - All electricity generated from sources controlled by the company (scope 1 direct GHG emissions sourced from on-site electricity generation plants within the company's ownership or control, as per the chosen consolidation approach) - All electricity generated from sources not controlled by the company (scope 2 indirect GHG emissions sourced from the generation or purchased electricity consumed by the company, acquired from the grid or third-party suppliers, where the generating source is outside the company's ownership or control as per the chosen consolidation approach).
C5.9	<p>Low-carbon electricity (LCE)</p> <p>Companies shall calculate and report the percentage of total electricity consumption* that meets the threshold to be considered low-carbon, and, where applicable, the criteria in Sections 4.2 and 4.3 of the Target Implementation chapter.</p> <p><i>*Including from generation sources controlled by the company (scope 1) and from generation sources not controlled by the company (scope 2).</i></p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Within the submission form, the company provides the percentage of low-carbon electricity consumed, contracted or matched, over total electricity consumed, contracted or matched. The company provides the range of emissions intensity at which LCE was claimed, and the provided range is below the 0.048 kg CO₂/kWh threshold.</p> <p>The company provides dated documentation demonstrating how total electricity consumption and the percentage of electricity consumption meeting the low-carbon electricity threshold have been calculated and reported. Where low-carbon electricity is supported by contracts, certificates, or other market instruments, the company shall demonstrate that these instruments meet the applicable criteria in Sections 4.2 and 4.3 of the Target Implementation chapter.</p> <p>Supporting documentation may include:</p> <ul style="list-style-type: none"> - Electricity consumption data by site, region, grid, or activity pool; - Calculation worksheets showing total electricity consumption and the percentage classified as low-carbon; - Emissions factor or generation source documentation used to determine whether electricity meets the low-carbon threshold; - Power purchase agreements, supplier contracts, tariffs, or direct line/on-site generation records; - Energy attribute certificate records, including certificate type, volume, vintage, geography, retirement/cancellation evidence, and registry documentation; - Evidence of temporal and geographic matching, where applicable; - Documentation showing how electricity consumption was matched with eligible low-carbon electricity attributes; - Records demonstrating compliance with relevant integrity criteria, including unique attribution, double-counting prevention, and market instrument eligibility; and - Internal methodology notes explaining assumptions, data sources, exclusions, and quality checks.
C5.10	<p>Data gaps and limitations</p> <p>Companies shall report material data gaps, methodological limitations, uncertainties, and the use of estimates or proxy data in preparing the GHG inventory.</p>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C5.10. The scheduled publication date of these reporting elements will be no later than 15 months from the date of target validation completion.</p> <p>Throughout the target timeframe, for each reporting element as per CNZS-C5.10, the company provides:</p> <ul style="list-style-type: none"> - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. <p>The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p>

Reference	Sub-criteria		Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria
			Submission form	Target-setting tool	Supporting documentation	
C5.11	Reporting timeframe	Companies shall report the information required by C5.1-C5.10 in the next reporting cycle following Target Validation, and consent to the relevant information being publicly displayed on the SBTi Dashboard within six months of completing Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C5.1-C5.10. The scheduled publication date of these reporting elements will be no later than 15 months from the date of target validation completion.</p> <p>Throughout the target timeframe, for each reporting element as per CNZS-C5.1-C5.10, the company provides:</p> <ul style="list-style-type: none"> - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. <p>The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p> <p>Within the submission form, the company provides consent for relevant information to being publicly reported on the SBTi Dashboard no later than 6 months after the date of recalculation completion.</p>
CNZS-C6. Companies shall identify and quantify emissions from emissions-intensive activities (EIAs) within their value chain.						
C6.1	Exposure to EIAs	Companies shall identify emissions-intensive activities listed in Table A.1 that are present in their value chain.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Within the submission form, the company provides confirmation of all the emission-intensive activities that are present in their value chain, irrespective of the magnitude. The company additionally provides information on the screening process for identifying EIAs, including calculation methods and type of data used (e.g. spend-based averages, emissions factors used, supplier-specific data).</p> <p>For each identified EIA, the company specifies its applicable category(ies). Where an EIA has been determined to be absent from the value chain, the company provides an explanation of the analysis conducted to establish its irrelevance, demonstrating that all EIAs were screened in accordance with CNZS-C6.2.</p>
C6.2	Quantification of EIA emissions	Companies shall quantify scope 3 physical GHG inventory emissions from emissions-intensive activities using the best available data. Where this quantification cannot be completed at the time of Target Validation, companies shall explain which EIAs have not been quantified, describe the data limitations, and complete the quantification in the next update to their transition plan. Companies shall not assume the absence of an EIA without having conducted the relevant analysis.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>For each identified emission-intensive activity, the company provides the absolute GHG emissions based on the physical inventory and discloses calculation methods, type of data used and any assumptions or gaps in the data. GHG emissions figures reported at the EIA level are consistent with the scope 3 GHG inventory submitted under CNZS-C5, and EIA-level emissions represent a subset of, and do not exceed the corresponding scope 3 category totals.</p> <p>The company provides confirmation that all EIAs will be quantified in the next revised transition plan. The date of publication for the next reporting update of its EIA plan within the transition plan is specified by the company within the submission form, and in line with CNZS-C2.4.</p> <p>Where the company cannot provide full quantification of EIAs, the company provides details on EIAs which were not quantified, as well as data limitations.</p>
C6.3	Identification of significant EIAs	Companies shall consider an emissions-intensive activity significant if it represents 5% or more of total scope 3 emissions in the physical GHG inventory, irrespective of the scope 3 category or categories in which it is reported. Companies may aggregate EIAs across scope 3 categories where the same EIA occurs across multiple categories.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>Based on GHG emissions data provided as per CNZS-C5 in the submission form, the company identifies significant EIAs which represent 5% or more of total scope 3 emissions based on the physical inventory.</p> <p>To calculate that the significance threshold has been exceeded, the company provides</p> <ul style="list-style-type: none"> - GHG emissions data for each individual EIA, which consists of the numerator; - Total scope 3 GHG emissions (categories 1-14) as per CNZS-C5, which consists of the denominator; - The resulting percentage will be calculated in the submission form. Where an EIA is found in multiple scope 3 categories and the company chooses to aggregate these, the company provides a breakdown of the EIA emissions by category, and indicates where the aggregation has occurred across categories to exceed the 5% threshold. Any EIA that is close to the 5% threshold (i.e. between 4% and 5%) will be flagged for additional scrutiny to check the denominator has been applied correctly.
C6.4	Reporting significant EIAs	For each identified significant emissions-intensive activity, companies shall report both the associated absolute emissions and the percentage of total scope 3 emissions they represent in the physical GHG inventory.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<p>The company provides confirmation that the following information on significant EIAs will be publicly reported no later than 12 months after the end of the reporting cycle following Target Validation completion:</p> <ul style="list-style-type: none"> - Absolute emissions using physical inventory - Percentage compared to total scope 3 emissions under physical inventory
C6.5	Reporting timeframe	Companies shall report this information in the next reporting cycle following Target Validation. Where the company can credibly demonstrate that this is not feasible, it shall report the information in the second reporting cycle following Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C5.1-C5.10. The scheduled publication date of these reporting elements will be no later than 15 months from the date of target validation completion.</p> <p>Throughout the target timeframe, for each reporting element as per CNZS-C5.1-C5.10, the company provides:</p> <ul style="list-style-type: none"> - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. <p>Where the company can credibly demonstrate that this is not feasible, it shall report the information in the second reporting cycle following Target Validation.</p> <p>The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p>
CNZS-C7. Companies shall obtain independent third-party assurance of the target base year GHG emissions inventory and associated required metrics.						

Reference	Sub-criteria	Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria	
		Submission form	Target-setting tool	Supporting documentation		
C7.1	Assurance coverage	Assurance shall cover scope 1, scope 2, and scope 3 emissions for the target base year, low-carbon electricity calculations, emissions from significant EIAs, and any other metrics used for target-setting.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The company provides a dated document copy of the signed assurance statement, where it is clearly stated that the assurance covers 100% of the GHG emissions within scope 1, scope 2, and scope 3 for the target base year, low-carbon electricity calculations, emissions from significant EIAs, and any other metrics used for target-setting.
C7.2	Assurance level	Companies shall obtain independent third-party assurance at a minimum level of limited assurance.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The company provides a dated document copy of the signed assurance statement, where it is clearly stated that the company has obtained limited assurance, at a minimum, for all data as per CNZS-C7.1.
C7.3	Assurance body	Assurance shall be conducted by an accredited independent third-party in accordance with internationally recognized assurance standards.* <i>*The SBTi will develop criteria and processes for recognizing third-party frameworks, standards and programs, where applicable. Where no recognized frameworks are available, the SBTi Assurance Framework will define the scope of assurance to be used in the process by the third-party assurance provider.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides written information on credentials of the third-party assurance provider, outlining the independence of the assurance provider. The company also provides details of the accreditation body of the assurance provider, and justification for how this accreditation body meets internationally recognized standards. Evidence includes at least one of the following: - Public directories from the IAF or listed national accreditation bodies. - ISO accreditation certificates demonstrating the date and coverage of ISO 14065. - Evidence of accreditation received, or completion of a successful annual audit, within the past 12 months.
C7.4	Reporting	Companies shall report the following information in relation to their assurance process: a. Time period b. Scope, including boundaries, emissions covered, and specific exclusions or limitations c. The methodology and standards used by the provider, along with any assumptions and data limitations d. The type of assurance (e.g., limited, reasonable, or high) e. A summary of findings, including any recommendations from the provider.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	The company provides confirmation that the following elements related to the assurance process will be reported: a. Time period demonstrating alignment between the assurance and target base-year periods b. Scope, including boundaries, emissions covered, and specific exclusions or limitations, which is to include 100% coverage of scope 1, 2, and 3 GHG emissions. c. The methodology and standards used by the provider, which is to be GHG Protocol, including a high-level description of assumptions or data limitations d. The type of assurance (either limited, reasonable, or high) e. A summary of findings, including any recommendations from the provider. The company further provides information about the location of the planned publication (company website, sustainability report) and the date of publication is at the time of publicly announcing the targets. At the end-of-cycle assessment, at subsequent Target Validations, or at any point as determined under the SBTi Assurance Framework (whichever occurs earliest), the company shares the publicly available location where information related to third party assurance as per CNZS C7.4 (a) through (e) were published when announcing the targets validated in the previous target cycle.
C7.5	Reporting timeframe	Companies shall report the information in C7.4 in the next reporting cycle following the Target Validation, and give consent for the level of assurance to be publicly displayed on the SBTi Dashboard within 6 months after completing Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C7.4, and the scheduled publication date of these reporting elements is no later than 15 months from the date of target validation completion. Throughout the target timeframe, for each reporting element as per CNZS-C7.4, the company provides: - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements. Within the submission form, the company provides consent for relevant information to being publicly reported on the SBTi Dashboard no later than 6 months after the date of recalculation completion.
CNZS-C8.	Companies shall recalculate their target base year GHG emissions inventory and associated required metrics in response to significant changes.					
C8.1	Ongoing evaluation	Companies shall evaluate whether a recalculation is required when any of the following events occur at any time during the target timeframe: a. Changes in organizational or operational boundaries (e.g., mergers, acquisitions, or divestments). b. Changes in the consolidation approach (e.g., from the equity share approach to the operational control approach). c. Changes in company activities that cause emissions to shift across scopes. d. Changes in company activities that cause emissions to shift across scope 3 categories.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	At Target Validation, the company provides a dated document describing its internal target base year GHG emissions recalculation policy, demonstrating that events (a) through (d) listed in CNZS C8.1 are captured in their recalculation policy.
C8.2	End-of-cycle evaluation	At the end of the target cycle, companies shall evaluate whether a recalculation is required due to the following events that may have occurred at any time during the target timeframe: a. Changes to methodologies used and/or data quality improvements. b. Data or calculation errors.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For subsequent Target Validations, the company provides a qualitative overview of any of events (a) through (d) listed in CNZS-C8.2 that have occurred in the most recent target cycle. The company further provides a dated document describing its (revised) internal target base year GHG emissions recalculation policy.

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C8.3	Significance threshold Companies shall apply a 5% significance threshold to determine whether recalculation is required; this threshold is met when the cumulative effect of identified changes results in a variation of 5% or more in total emissions for any individual scope (scope 1, 2, or 3) in the target base year. For scope 3, companies shall also assess whether changes cause any category to newly meet or cease to meet the 5% threshold for target coverage.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company's internal recalculation policy provided at Target Validation as per CNZS-C8.1 applies a significance threshold of 5% to determine whether recalculation is required.</p> <p>For subsequent Target Validations, the company provides quantified changes in emissions (in tCO2e) related to any event(s) mentioned in CNZS-C8.1 and/or CNZS-C8.2 within the submission form. Where the cumulative impact of the event(s) result in a variation of 5% or more for scope 1, 2, and/or 3 individually, the company provides a recalculated target base year GHG emissions inventory. Positive changes and negative changes in emissions terms are not netted out, but the associated percentage change of each are added together to determine the cumulative total.</p> <p>The company additionally assesses whether any such changes cause a scope 3 category to newly exceed the 5% significance threshold, with any newly significant categories required to be brought within the target boundary if not already covered in the previous target cycle.</p>
C8.4	Base year recalculation Where the significance threshold is exceeded, companies shall: a. Recalculate the target base year GHG emissions inventory; and b. Update any associated required metrics accordingly.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	At End-of-cycle assessment, at the SBTi review stage and/or at a target revalidation, where any event(s) detailed in CNZS C8.1 and/or CNZS-C8.2 cumulatively trigger the significance threshold, the company provides recalculated target base year GHG emissions and updated associated metrics where relevant at the end of the current target cycle.
C8.5	SBTi review Where recalculation is required, companies shall submit the revised target base year GHG emissions inventory and other metrics to the SBTi for review. As part of this process, the SBTi-recognized validation body shall assess whether the company's existing targets remain conformant with the Corporate Net-Zero Standard and any applicable SBTi Sector Standards (see CNZS-C20).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides revised target base year calculations, and calculations are assessed as conformant with effective version of the SBTi Corporate Net Zero Standard and other applicable Sector Standards by the SBTi-recognized validation body.
C8.6	Assurance Companies shall obtain independent third-party assurance for the recalculated GHG emissions inventory and other metrics at a minimum level of limited assurance in accordance with CNZS-C7.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Where the company is a Category A company, the company provides a dated document copy of its signed assurance statement provided by an independent third-party verifier for the target base year GHG emissions recalculation and other metrics, in line with CNZS-C7.
C8.7	Reporting Companies shall: a. Report any target base year recalculations and the reasons for such recalculations in the next reporting cycle following the recalculation. b. Provide consent for relevant information to be publicly displayed on the SBTi Dashboard within six months of completing the recalculation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C8.7. The scheduled publication date of these reporting elements will be no later than 15 months from the date of target validation completion.</p> <p>Throughout the target timeframe, for each reporting element as per CNZS-C8.7, the company provides: - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p> <p>Within the submission form, the company provides consent for relevant information to being publicly reported on the SBTi Dashboard no later than 6 months after the date of recalculation completion.</p>

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CNZS-C9.	Companies shall set targets for emissions from their operations and value chain that are consistent with science-based net-zero pathways.					
C9.1	Separation of scopes	Category A companies shall set separate scope 1, 2, and 3 targets. Category B companies shall set separate scope 1 and 2 targets.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The targets submitted by the company do not combine scope 1, scope 2 or scope 3 emissions. The company may aggregate targets for communication purposes as per CNZS-C9.9, but separate individual targets are submitted for each scope, with individual ambition claim, target metric, target ambition, and target coverage.
C9.2	Near-term target timeframe	Near-term targets shall cover a five-year period beginning at the start of the most recent reporting period at the time of submission for validation. a. Initial Target Validation: Companies may optionally set targets that cover a period of less than five years to align with their business or reporting cycle when setting targets for the first time under the Corporate Net-Zero Standard V2.0. b. Subsequent Target Validations: For subsequent target cycles, near-term targets shall cover the subsequent five-year period beginning in the year immediately following the previous target year.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The company submits the target year for its near-term targets within the target-setting tool. a. For an initial Target Validation, the target date falls no more than five years from the start of the company's most recent reporting period. If the company opts for a shorter timeframe, it provides written justification for that decision within the submission form. b. For subsequent Target Validations, the target date is exactly five years from the start of the year immediately following the previous target year, ensuring continuity across target cycles. For example, a company submitting targets for the first time under CNZS V2.0 in 2027 with 2026 as the target base year may use 2028, 2029, 2030 or 2031 as the near-term target year. A written justification is provided if the company does not choose 2031 as the target year. For the subsequent Target Validation, if 2031 was chosen as the previous target year, the company is required to use 2037 as the new near-term target base year.
C9.3	Long-term target timeframe	Long-term targets shall be set for 2050 at the latest.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The company submits a target date that is no later than 2050 for their long-term targets, when applicable. For target metrics requiring an earlier target date, the target date is no later than the year specified in the SBTi Corporate Net Zero Standard Version 2.0: Methods Metrics and Pathways (MMPs).
C9.4	Inventory basis for target-setting	Companies shall determine target ambition based on the physical GHG inventory, including the location-based method for scope 2.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Within the submission form, the company submits a physical GHG inventory in line with CNZS-C5 for all scopes, including a location-based GHG inventory for scope 2. The company's submitted targets and base year performance figures used to determine target ambition in the SBTi target-setting tool match with the figures from the physical GHG inventory provided in the submission form.
C9.5	Target, metrics, methods and pathways	Companies shall set targets using applicable and eligible SBTi metrics, methods, and pathways, and shall apply them consistently throughout the target timeframe.* <i>*Additional science-based target-setting methods and pathways may be proposed to the SBTi for consideration in accordance with applicable procedures (forthcoming).</i>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	All targets submitted by the company are in line with the SBTi Corporate Net Zero Standard Version 2.0: Methods Metrics and Pathways (MMPs), as reflected in the SBTi target-setting tool. Within the submission form, the company provides confirmation that throughout the target timeframe, the company will maintain the same metrics, methods, and pathways for each target as those used at Target Validation.
C9.6	Target ambition	Targets shall be set to meet performance levels aligned with eligible net-zero pathways for the relevant year.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The target ambition per target submitted by the company meets, at a minimum, the ambition specified for each applicable metric within the SBTi Corporate Net Zero Standard Version 2.0: Methods Metrics and Pathways (MMPs) as reflected in the SBTi Target Setting Tool.
C9.7	Target dependencies	Companies shall submit a description of the dependencies (e.g., technology readiness, supply chain capacity, finance, policy) that could materially affect the company's ability to implement its targets.* <i>*Disclosure of dependencies is for transparency purposes and does not alter the company's responsibility to pursue its targets on a best-efforts basis. Material dependencies are also addressed in the company's transition plan (see CNZS-C2.1.d), including actions to manage associated risks.</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Within the submission form, the company provides information on dependencies that could materially affect the company's ability to implement targets. The nature (such as technology readiness, financing conditions, or legal and regulatory frameworks) of the dependency is specified, and the company provides a written description on the geographical scope of locations affected and the timeframe over which the dependency is expected to apply. At subsequent Target Validations and in line with CNZS-C36.6, the company provides information on actions taken to overcome dependencies disclosed at initial Target Validation, substantiated by dated documentation (for example: progress and risk assessment reports, signed supplier letters describing dependencies, regulatory policies, etc).
C9.8	Separation of FLAG targets	Where companies set FLAG targets, these shall be set and reported separately from non-FLAG targets and shall not be aggregated within a single target.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Where the company sets targets on FLAG emissions, the company provides disaggregated FLAG targets, substantiating that these are solely covering FLAG emissions, and not E&I emissions, including an overview of the emissions sources within each target boundary. The company's submitted targets substantiate that E&I targets are solely covering E&I emissions, and do not include FLAG emissions.
C9.9	Target aggregation	Companies may aggregate targets within or across scopes for communication purposes, provided the targets are based on the same metric (e.g., emissions). These targets shall not constitute a separate target for assessing progress.* <i>*See CNZS-C19 for requirements in relation to consolidating scope 3 targets.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For companies that aggregate targets within or across scopes, the company provides target information for each individual target separately. This enables verification that only targets expressed using the same metric have been aggregated and ensures that progress is assessed by SBTi Services against each individual target rather than against the aggregated figure.
C9.10	Maintaining net-zero performance	Where companies have already reached the net-zero benchmark for a portion of activities or emissions sources within their operations or value chain, they shall maintain or further improve that level of performance year on year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If a company claims to have achieved net-zero aligned performance for a portion of activities or emission sources within their value chain, they will substantiate this by providing product- or activity-specific primary data supporting the net-zero aligned state, demonstrating that the benchmark(s) as per SBTi Corporate Net Zero Standard Version 2.0: Methods Metrics and Pathways (MMPs) has been met. In such cases, the targets submitted by the company over net-zero aligned activities will instead be set to maintain net-zero performance.
CNZS-C10.	Companies shall set near-term scope 1 targets for emissions from sources owned or controlled by the company.					
C10.1	Coverage	Near-term targets shall cover 100% of scope 1 emissions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Within the target-setting tool, the GHG emissions stated as included within the target coverage of the company's near-term scope 1 target(s) are equal to 100% of total scope 1 GHG emissions reported as per CNZS-C5. Within the submission form, the company further provides confirmation that no activities nor emissions were excluded from the scope 1 inventory and target boundary.

Reference	Sub-criteria	Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria	
		Submission form	Target-setting tool	Supporting documentation		
C10.2	Target-setting options	Companies shall set one or more near-term targets using any of the following options: a. Scope 1 absolute emissions reduction: Targets to reduce absolute scope 1 emissions on a linear trajectory to residual levels by 2050 at the latest. b. Scope 1 emission intensity reduction: Targets to reduce scope 1 emissions intensity from applicable sector activities to reach residual levels by 2050 at the latest. c. Asset transition targets: Targets to reduce scope 1 emissions in line with a trajectory defined by an Asset Decarbonization Plan. The plan shall set out a schedule to abate, retire, or decommission GHG-emitting assets in a manner consistent with reaching net-zero emissions by 2050 or earlier, using pre-determined milestones (e.g., timeline to phase out investment in new GHG-emitting assets and operation of existing assets) and/or a carbon budget derived from a reference science-based pathway(s).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Within the target-setting tool, the company specifies its choice of near-term target-setting method to address scope 1 emissions, which will be targets associated with scope 1 absolute emissions reduction, scope 1 emission intensity reduction, and/or Asset transition targets.</p> <p>a. For companies choosing to reduce absolute scope 1 emissions until the net-zero year, the company uses the linear trajectory method for covered emissions.</p> <p>b. For companies choosing to reduce intensity-based scope 1 emissions until the net-zero year, the company uses a Sectoral Decarbonization Approach for applicable sector activities.</p> <p>c. For companies choosing to set Asset transition targets over scope 1 emissions, the company uses one or both of the following approaches in line with a trajectory defined by an Asset Decarbonization Plan: i. Science-based milestones to abate, retire or decommission GHG-emitting assets no later than the company net-zero year. ii. Science-based carbon budget established using sector- or activity-specific pathways.</p> <p>Within the submission form or as supporting documentation, the company provides the following information on the asset transition plan: - Asset transition timelines, specifying when emissions-generating assets will be abated, retired, or commissioned, supported by relevant investment data (e.g. committed capital expenditure) and, where applicable, public disclosures on asset phase-out or transition planning. - Asset-level emissions forecasts, covering projected annual emissions from the target base year to the net-zero year. - Decarbonisation strategy at asset level, including planned actions, their expected timing, associated emissions reductions, and the level of certainty of each action. - Key asset characteristics, such as type, age, expected lifetime, sector classification, geographic location, and ownership structure. - Financial and governance context, including decarbonisation-related capital expenditure, accountability arrangements, and key risks or dependencies (e.g. policy, technology, or grid assumptions). - Verification and methodology information, including the basis for emissions calculations and whether asset-level data has been independently assured.</p> <p><i>The Minimum Evidence Required for the asset transition plan is currently under consultation and subject to revision.</i></p> <p>The minimum ambition of the scope 1 target(s) is identified using the SBTi Target Setting Tool, which is attached to the submission. The company's submitted target ambition matches or supersedes the minimum ambition identified in the Target Setting Tool, substantiating that the submitted targets are aligned with the minimum requirements.</p>
C10.3	Transition plan disclosure	Where companies set scope 1 near-term emissions intensity reduction or asset transition targets, a transition plan shall be published at the time of Target Validation.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For companies setting scope 1 near-term targets using the emissions intensity reduction and/or asset transition targets, the company provides its transition plan as a dated document signed by the highest governing body of the company, encompassing elements listed in CNZS-C2.1, (a) through (f) no later than the date of target submission to the SBTi, so that this can be reviewed as part of the SBTi validation process. The company further provides a dated document to the public location where the transition plan has been reported.
C10.4	Target aggregation	Companies that set more than one scope 1 near-term target shall aggregate those targets into a single consolidated scope 1 emissions target. This target is for communication purposes only and shall not constitute a separate target for assessing progress.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For companies setting more than one scope 1 near-term target, the company calculates the weighted combined ambition and reflects the calculations of the combined target aggregation in the submission form. The company further provides confirmation that progress will be assessed against each individual target separately, rather than against any aggregated figure.
CNZS-C11.	Companies setting near-term scope 1 emissions intensity or asset transition targets shall set long-term scope 1 targets to reduce emissions from sources owned or controlled by the company to residual levels by 2050 at the latest.					
C11.1	Applicability	Companies setting near-term scope 1 emissions intensity or asset transition near-term targets shall set long-term scope 1 targets.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Where the company is a Category A company and uses the emissions intensity and/or Asset transition approach(es) for its scope 1 near-term target(s), the company includes a scope 1 long-term target within its SBTi submission.</p> <p>Where the company is a Category B company or is a Category A company using exclusively the absolute emissions reduction approach for its scope 1 near-term target, the company can choose to set optional scope 1 long-term targets.</p>
C11.2	Coverage	Long-term targets shall cover 100% of scope 1 emissions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Within the target-setting tool, the GHG emissions stated as included within the coverage of the company's long-term scope 1 target(s) are equal to 100% of total scope 1 GHG emissions reported as per CNZS-C5. Within the submission form, the company further provides confirmation that no activities or emissions were excluded from the scope 1 target boundary.
C11.3	Target ambition	Long-term scope 1 targets shall be set to reach residual levels in line with applicable net-zero pathways.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The minimum ambition of the scope 1 long-term target(s) is/are identified using the SBTi Target Setting Tool, which is attached to the submission. The company's submitted target ambition matches or supersedes the minimum ambition identified in the Target Setting Tool, substantiating that the submitted targets are aligned with the minimum requirements.
C11.4	Target aggregation	Companies that set more than one scope 1 long-term target shall aggregate those targets into a single consolidated scope 1 emissions target. This target is only for communication purposes and shall not constitute a separate target for assessing target progress.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For companies setting more than one scope 1 long-term target, the company calculates the weighted combined ambition and reflects the calculations of the combined target aggregation in the submission form.
CNZS-C12.	Companies shall set near-term scope 2 targets for emissions from their purchased and consumed electricity, heat, steam, and cooling.*					
	<i>*"Purchased" refers to energy that is purchased or otherwise brought into the organization boundary.</i>					
C12.1	Coverage	Near-term targets shall cover 100% of scope 2 emissions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The GHG emissions included within the coverage of the company's near-term scope 2 target(s) represent 100% of total scope 2 emissions reported under CNZS-C5, as substantiated by the submitted targets and base year performance figures used in the SBTi target-setting tool, which align with the physical GHG inventory provided in the submission form.</p> <p>Within the submission form, the company further provides confirmation that no activities nor emissions were excluded from the scope 2 inventory and target boundary.</p>

Reference	Sub-criteria		Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria
			Submission form	Target-setting tool	Supporting documentation	
C12.2	Target-setting options	Companies shall set one or more near-term targets using either of the following options: a. Low-carbon electricity (LCE) alignment targets: Targets to increase the percentage of LCE used, contracted, or matched on a linear trajectory in line with an eligible net-zero pathway. b. Scope 2 absolute emissions reduction: Targets to reduce scope 2 absolute emissions on a linear trajectory to a defined residual level that is consistent with an eligible net-zero pathway.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Within the SBTi Target Setting Tool, the company specifies its choice of near-term target-setting method(s) to address scope 2 emissions, which will be targets associated with Low-carbon electricity (LCE) alignment, and/or scope 2 absolute emissions reduction, based on the location-based GHG inventory.</p> <p>Companies with heat, steam and cooling emissions are required to use the absolute emissions reduction approach to address associated emissions.</p> <p>a. For companies choosing to set a low-carbon electricity target, the company substantiates claimed low-carbon electricity consumption through supporting documentation, which can include an emission factor certificate or consumption data from energy suppliers.</p> <p>b. For companies choosing to set a scope 2 absolute emissions reduction target, the company uses the linear trajectory method for covered emissions.</p> <p>The minimum ambition of the scope 2 target(s) is identified using the SBTi Target Setting Tool, which is attached to the submission. The company's submitted target ambition matches or supersedes the minimum ambition identified in the Target Setting Tool, substantiating that the submitted targets are aligned with the minimum requirements.</p>
C12.3	Electricity consumption projections (Category A only)	Companies shall estimate and submit projected electricity consumption over the target timeframe, based on reasonable and transparent assumptions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides company-wide quantified projected electricity consumption figures for each year of the target timeframe, in MWh. These projections are accompanied by a comprehensive disclosure of the underlying calculation methodology and key assumptions (for example: anticipated business growth trajectories, planned energy efficiency initiatives, and any other material factors considered in deriving the projected figures).
C12.4	Scope 2 targets for companies with high electricity demand growth (Category A only)	Companies with projected average annual electricity consumption growth exceeding 20% over the target cycle shall set a scope 2 emissions target, and optionally, an additional LCE alignment target.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For companies with projected average annual electricity consumption growth exceeding 20% over the target cycle, a scope 2 absolute emissions reduction target has been set, at a minimum, as evidenced in the target-setting tool.
CNZS-C13.	Companies that choose to set long-term scope 2 targets shall reduce emissions from their purchased and consumed electricity, heat, steam, and cooling to residual levels by 2050 at the latest.					
C13.1	Coverage	Long-term targets shall cover 100% of scope 2 emissions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The company's long-term scope 2 target(s) are confirmed to cover 100% of total scope 2 emissions reported under CNZS-C5, as substantiated by the submitted targets and base year performance figures used in the SBTi target-setting tool, which align with the physical GHG inventory provided in the submission form.</p> <p>The company further provides confirmation that no activities nor emissions were excluded from the scope 2 inventory and target boundary.</p>
C13.2	Target-setting options	Companies shall set one or more long-term targets using either of the following methods: a. Low-carbon electricity (LCE) alignment targets: Targets to reach 100% of LCE generation used, contracted, or matched at a rate consistent with eligible net-zero pathways. b. Scope 2 absolute emissions reduction: Targets to reach residual levels of scope 2 absolute emissions in line with an eligible net-zero pathway.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Within the SBTi Target Setting Tool, the company specifies its choice of long-term target-setting method(s) to address scope 2 emissions, which will be targets associated with Low-carbon electricity (LCE) alignment, and/or scope 2 absolute emissions reduction, based on the location-based GHG inventory.</p> <p>Companies with heat, steam and cooling emissions are required to use the absolute emissions reduction approach to address associated emissions.</p> <p>a. For companies choosing to set a low-carbon electricity target, the company substantiates claimed low-carbon electricity consumption through supporting documentation, which can include an emission factor certificate or consumption data from energy suppliers.</p> <p>b. For companies choosing to set a scope 2 absolute emissions reduction target, the company uses the linear trajectory method for covered emissions.</p> <p>The minimum ambition of the scope 2 target(s) is identified using the SBTi Target Setting Tool, which is attached to the submission. The company's submitted target ambition matches or supersedes the minimum ambition identified in the Target Setting Tool, substantiating that the submitted targets are aligned with the minimum requirements.</p>
CNZS-C14.	Companies shall set near-term scope 3 targets that cover significant scope 3 categories.					
C14.1	Significant categories	<p>Near-term targets shall cover at least all scope 3 categories that individually represent 5% or more of the company's scope 3 emissions in categories 1 to 14 based on the physical GHG inventory.*</p> <p><i>*This excludes optional emissions sources (except WTW transport emissions), i.e. those outside of the minimum scope 3 boundary.</i></p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For Category A companies, the near-term scope 3 targets cover at a minimum, the emissions for all scope 3 categories equating to 5% or more of total scope 3 emissions minus any specific permitted excluded activities delineated in CNZS-C14.2.

Reference	Sub-criteria	Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria	
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C14.2	Optional exclusions	Companies may exclude the following emissions from their near-term targets, regardless of whether they fall within a significant category: a. Categories 1 and 2 (Purchased goods and services; Capital goods): Cradle-to-gate emissions of second-hand goods. b. Category 3 (Fuel- and energy-related activities): These emissions may be excluded where they are mitigated through reductions in energy consumption under scope 1 or scope 2 targets. Companies shall include Category 3 emissions where required by applicable SBTi Sector Standards. c. Category 7 (Employee commuting): Entire category. d. Category 8 (Upstream leased assets): Emissions from leased assets where the company does not have operational control over the leased asset and has no contractual or practical means to influence its energy use or emissions performance, including through energy procurement decisions, fit-out specifications, or operational practices. e. Category 9 (Downstream transportation and distribution): Emissions from transport activities where the company does not hold contractual or other direct means to influence the fuel type, transportation route, or mode of transport. f. Category 10 (Processing of sold products): Emissions where downstream processing steps are unknown, or the company has no contractual relationship with the processor. g. Category 14 (Franchises): Emissions where either: (i) franchisees operate as independent businesses under license and the franchisor cannot influence facility management; or (ii) franchisees lease space and do not control energy use.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Within the submission form, the company provides information on any activities excluded from the target boundary. Such exclusions are strictly limited to those permissible activities listed in CNZS-C14.2, (a) through (g), and no activities falling outside of these defined activities may be excluded.
C14.3	Reporting and justifying exclusions	For each excluded activity, companies shall report: a. The applicable exclusion condition from CNZS-C14.2 and explain why it applies to their specific circumstances. b. The amount of excluded emissions, both in absolute terms and as a percentage of scope 3 emissions (categories 1-14). c. A description of the actions they intend to take to mitigate these excluded emissions.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	For each activity excluded from the target boundary, the company provides confirmation within the submission form that it will publicly report the following: a. Justification of permissible exclusion: the company provides written justification outlining how all excluded emissions fall within the permissible categories of excluded activities as defined under CNZS-C14.2. b. Quantification of exclusions: the company discloses quantified GHG emissions attributable to each excluded activity, expressed both in absolute terms and as a proportion over total scope 3 emissions. c. Mitigation actions: the company provides a written description of planned actions and measures intended to address and mitigate emissions associated with each excluded activity. At the End-of-Cycle assessment, at subsequent Target Validations, or at any point as determined under the SBTi Assurance Framework (whichever occurs earliest), the company provides a dated document copy of the public location to where information on excluded emissions is reported.
CNZS-C15.	Companies shall set near-term scope 3 targets for value chain emissions using one of the eligible options.					
C15.1	Option 1 - overarching scope 3 absolute emissions reduction target	Target to reduce absolute scope 3 emissions on a linear trajectory to a defined residual level that is consistent with an eligible net-zero pathway.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For companies choosing to set an overarching scope 3 absolute emissions reduction target, the minimum ambition level is in line with the linear trajectory method, identified using the SBTi Target Setting Tool, which is attached to the submission, substantiating that the submitted targets are aligned with the minimum requirements. Where the company opts to set solely an overarching absolute scope 3 emissions reduction target, that target encompasses all significant scope 3 categories.
C15.2	Option 2 - overarching supplier and/or customer alignment target	Target to increase the share of tier 1 suppliers and/or customers (based on emissions, spend, or revenue) that are in-transition or net-zero aligned.* <i>*This target may cover suppliers, customers, or both within a single target and applies to scope 3 categories where the company has direct relationships with identifiable tier 1 suppliers or customers. It does not extend to categories where no such direct relationship exists or where supplier/customer alignment is not a valid option as set out in Table 3. Where targets are set using financial metrics (spend and revenue) companies shall set separate targets for spend (upstream) and revenue (downstream).</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For companies choosing to set an overarching scope 3 supplier and/or customer alignment target, the minimum ambition level is identified using the SBTi Target Setting Tool, which is attached to the submission, substantiating that the submitted targets are aligned with the minimum requirements. The company clearly specifies whether the supplier and/or customer alignment target is measured on the basis of emissions, spend or revenue. Eligible categories for supplier alignment targets are limited to scope 3 categories 1, 2, 4, and 8, while eligible categories for customer alignment targets are restricted to scope 3 categories 9, 10, 11, 12, and 14. Customer alignment targets can only be used by B2B companies. Where the company opts to set solely an overarching scope 3 supplier and/or customer alignment target, all significant scope 3 categories are encompassed in this/those targets.

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C15.3	<p>Option 3 - category- or activity-specific targets</p> <p>Targets applied to specific scope 3 categories or activities within categories (e.g., steel, cement, chemicals), individually or in combination.* Eligible target-setting options are stated below in three groups and summarized in Table 3, which specifies scope 3 category eligibility.</p> <p>Group A: Upstream emissions for which sector-specific or commodity pathways exist. Applicable for category 1 (Purchased goods and services - commodities for which pathways exist), category 2 (Capital goods - commodities for which pathways exist), category 4 (Upstream transportation and distribution), category 6 (Business travel), and category 9 (Downstream transportation and distribution).** The following options are eligible:</p> <p>a. Scope 3 emissions reduction: Targets to reduce absolute scope 3 emissions or emissions intensity to a defined residual level on a trajectory specified in sector pathways.</p> <p>b. Volume alignment: Targets to increase the share of purchased commodities or transport that are lower-carbon or net-zero aligned.</p> <p>c. Supplier alignment: Targets to increase the share of tier 1 suppliers (based on emissions or spend) that are in-transition or net-zero aligned.</p> <p>Group B: Upstream emissions not covered by targets using Group 1 options. The following options are eligible:</p> <p>d. Scope 3 emissions reduction: Targets to reduce absolute scope 3 emissions on a linear trajectory to a defined residual level that is consistent with an eligible net-zero pathway.</p> <p>e. Supplier alignment: As described in C15.3.c above.</p> <p>Group C: Downstream emissions. The following options are eligible:</p> <p>f. Scope 3 emissions reduction: Targets to reduce absolute scope 3 emissions or emissions intensity to a defined residual level on a trajectory specified in an eligible net-zero pathway.</p> <p>g. Product use alignment: Targets to increase the share of sold products (based on volume or revenue) that are lower-carbon or net-zero aligned.</p> <p>h. Product end-of-life alignment: Targets to increase the share of products (based on volume or revenue) designed with circular end-of-life solutions.</p> <p>i. Customer alignment: Targets to increase the share of tier 1 customers (based on emissions or revenue) that are in transition or net-zero aligned.</p> <p><i>*Targets that use the same method, metric and pathway may be combined across categories.</i></p> <p><i>**Category 9 (Downstream transportation and distribution) is listed under "upstream emissions" as methods are the same as for Category 4 (Upstream transportation and distribution).</i></p>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>For companies choosing to set category-level and/or activity-level targets, the company selects its near-term target-setting method(s) to address scope 3 category and/or activity emissions. At a minimum, the company selects appropriate target-setting method(s) in accordance with Table 3 of the Standard, for each scope 3 category identified as significant as per CNZS-C14.1. The company can choose to set additional targets covering scope 3 categories which are not significant, provided that the chosen target method is aligned with Table 3.</p> <p>The minimum ambition of the scope 3 target is identified using the SBTi Target Setting Tool, which is attached to the submission, substantiating that the submitted targets are aligned with the minimum requirements.</p>

Reference	Sub-criteria	Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria	
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C15.4	Alternative options for use of sold products emissions	<p>Companies shall consider all downstream scope 3 target-setting options. Where they can demonstrate that none of these options can reasonably be applied to category 11 (use of sold products), companies may address an equivalent amount of emissions from a different category* through any of the eligible target-setting options** or apply for an exception*** for this portion of emissions. Through this exception, companies shall:</p> <p>a. Set a long-term target for category 11 emissions to reach residual levels by 2050 at the latest.</p> <p>b. Develop a plan outlining the actions and interim milestones the company will pursue to reduce category 11 emissions over time, consistent with reaching a state of net-zero by 2050 at the latest. This plan shall be included in the transition plan at the time of Target Validation and updated at each subsequent Target Validation.</p> <p>c. Annually report the absolute category 11 emissions and progress against the actions and milestones set out under C15.4.b.</p> <p><i>*For clarity, the volume of emissions addressed in a different category shall be in addition to any applicable target-setting requirements and minimum coverage for that category.</i></p> <p><i>**Additional science-based target-setting methods and pathways may be proposed to the SBTi for consideration in accordance with applicable procedures (forthcoming).</i></p> <p><i>***Any use of this provision is subject to review and approval in accordance with SBTi exceptions procedures (forthcoming). This option is not available to companies that are covered under the SBTi's Fossil Fuel Policy.</i></p>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>For companies opting to apply alternative target option(s) to address use of sold products emissions, the company provides justification within the submission form, demonstrating that all eligible target options were considered (emissions reduction, customer alignment, product use alignment) and for each option, the company provides justification explaining why the option cannot be reasonably applied to its category 11 emissions in the near-term.</p> <p>The company chooses among these two options to address category 11 emissions:</p> <p>i. The company addresses an equivalent amount of emissions from another category through any of the eligible target-setting methods specified as per CNZS-C15.3 (a) through (i). All other minimum target coverage requirements set out in CNZS-C14.1 are already met prior to the setting of this additional target. The emissions covered by this additional target are at a minimum equivalent to amount of category 11 emissions omitted from the target coverage.</p> <p>ii. The company submits a completed exception request form to the Target Validation Team, detailing reasons for exception request. Within this exception request form, the company further confirms the following:</p> <p>a. The company sets a long-term target over category 11 emissions to reach residual levels by 2050, using either the emissions reduction target, the customer alignment target, or the product use alignment target method. The minimum ambition of the target is identified using the SBTi Target Setting Tool, which is attached to the submission, substantiating that the submitted targets are aligned with the minimum requirements.</p> <p>b. The company provides a detailed plan outlining actions and interim milestones pursued to reduce category 11 emissions. The company includes this plan within its transition plan and provides the location where the transition plan is publicly reported no later than the date of target submission to the SBTi, so that this can be reviewed as part of the SBTi validation process.</p> <p>c. Within the submission form, the company provides confirmation that it will publicly report absolute category 11 emissions on an annual basis, as well as progress against actions and milestones described under (b).</p>
CNZS-C16.	Companies that choose to set long-term scope 3 targets shall reduce value chain emissions to residual levels by 2050 at the latest.					
C16.1	Coverage	Long-term targets shall cover 100% of scope 3 emissions.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The GHG emissions stated as included within the coverage of the company's long-term scope 3 target(s) are equal to 100% of total scope 3 GHG emissions reported as per CNZS-C5, as substantiated by the submitted targets and base year performance figures used in the SBTi target-setting tool, which align with the physical GHG inventory provided in the submission form.
C16.2	Target ambition	Scope 3 long-term targets shall be set to reach residual levels in line with applicable net-zero pathways.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The minimum ambition of the scope 3 target(s) is identified using the SBTi Target Setting Tool, which is attached to the submission, substantiating that the submitted targets are aligned with the minimum requirements.
C16.3	Target progress	Long-term alignment targets shall only be met when entities or activities have reached zero or near-zero emissions levels, or when products meet a net-zero compatible intensity threshold or eliminate end-of-life emissions. Long-term emissions targets shall only be met when emissions have reached net-zero according to the physical GHG inventory.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company claims target achievement only once 'net-zero aligned performance' is achieved for alignment targets and intensity targets, and when emissions have reached net-zero for linear trajectory targets according to the physical inventory.
CNZS-C17.	Companies that choose to set a net-zero target shall establish near-term and long-term targets covering scope 1, 2, and 3 emissions, and neutralize any residual emissions.					
C17.1	Near-term targets	Companies (including Category B companies) shall set near-term targets on scope 1, scope 2, and scope 3 emissions in accordance with the Corporate Net-Zero Standard or any applicable SBTi Sector Standard, using any eligible target-setting method.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For the company to be eligible to setting a net-zero target, the company has set near-term targets on scope 1, 2 and 3 emissions in accordance with the Corporate Net-Zero Standard or any applicable SBTi Sector Standard, using an eligible target-setting method, as evidenced in the submission form and target-setting tool.
C17.2	Long-term targets	Companies shall set long-term targets to reach residual scope 1, scope 2, and scope 3 emissions in accordance with the Corporate Net-Zero Standard or any applicable SBTi Sector Standard, using any eligible target-setting method.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For the company to be eligible to setting a net-zero target, the company has set long-term targets on scope 1, 2 and 3 emissions in accordance with the Corporate Net-Zero Standard or any applicable SBTi Sector Standard, using an eligible target-setting method, as evidenced in the submission form and target-setting tool.
C17.3	Long-term target coverage	Long-term targets shall cover 100% of the company's scope 1, scope 2, and scope 3 emissions, as defined by the GHG Protocol and in accordance with the boundary provisions of the Corporate Net-Zero Standard.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For the company to be eligible to setting a net-zero target, the company's long-term targets cover 100% of the company's total scope 1, 2, and 3 emissions, as defined by the GHG Protocol and in accordance with the boundary provisions of CNZS. This is substantiated through the company's submitted targets in the target-setting tool, which match with the figures from the physical GHG inventory provided in the submission form.
C17.4	Net-zero conditions	For the purposes of conformance with Corporate Net-Zero Standard, to reach a state of net-zero, the company shall:	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>The company provides dated documentation demonstrating that scope 1, scope 2, and scope 3 emissions have been reduced to zero or residual levels consistent with eligible net-zero pathways, and that any residual emissions at the net-zero target date and thereafter have been neutralized in accordance with the Corporate Net-Zero Standard.</p> <p>Supporting documentation may include:</p> <ul style="list-style-type: none"> - Target-year GHG inventory covering scopes 1, 2, and 3; - Evidence that remaining emissions are at or below eligible residual emissions levels or pathway benchmarks across scopes 1, 2 and 3 - Documentation of applicable SBTi methods, pathways, and residual emissions thresholds used; - Independent assurance over the target-year GHG inventory and relevant calculations; - Records of residual emissions requiring neutralization; - Documentation of carbon removal purchases or other eligible neutralization measures; - Retirement/cancellation records or registry documentation for removals used for neutralization; - Evidence that removals used for neutralization meet the durability criteria for the net-zero year; - Evidence that neutralization measures meet applicable integrity criteria; and - Public reporting or disclosures describing the company's net-zero status, residual emissions, and neutralization approach.

Reference	Sub-criteria	Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria	
		Submission form	Target-setting tool	Supporting documentation		
CNZS-C18.	Companies shall report target information after completing the validation process.					
C18.1	Reporting	Companies shall report the following target information: a. Target type (near-term, long-term, or net-zero) b. Applicable method, metrics, pathways, and activities covered by the method or pathway c. Emissions scope(s) and scope 3 category(ies) covered by the target d. Scope 3 emissions covered by near-term targets, if applicable e. Categories or activities excluded from the scope 3 target boundary with justification, if applicable f. Target base year, if applicable g. Target year h. Target value i. Projected emissions at the target year across all applicable scopes j. Information used to set the target (assuming the data is not commercially sensitive), referencing the version of the SBTi standard and target-setting tool used.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Within the submission form, the company provides confirmation that target information required as per CNZS-C18.1, (a) through (j) will be reported by the company in the next reporting cycle following target validation completion. At the end-of-cycle assessment, at subsequent Target Validations, or at any point as determined under the SBTi Assurance Framework (whichever occurs earliest), the company provides a document copy of the public location where target information as per CNZS-C18.1 is reported, and target information as per CNZS-C18.1, (a) through (j) are publicly reported in an easily accessible location.
C18.2	Reference year communication	In addition to the information under CNZS-C18.1, companies may communicate their targets relative to an earlier reference year (e.g., inventory base year).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For companies that publicly communicate targets relative to an earlier reference year than their submitted target base year, target information is also provided based on the target base year itself, alongside the earlier reference year, within the submission form. Target ambition based on the earlier reference year and the target base year is assessed by the SBTi-recognized validation body as per CNZS-C4.5.
C18.3	Timing	Companies shall report target information in the next reporting cycle following target validation and give consent for relevant information to be publicly displayed on the SBTi Dashboard within six months of completing Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C18.1 and CNZS-C18.2 where applicable, and the scheduled publication date of these reporting elements is no later than 15 months from the date of Target Validation completion. Throughout the target timeframe, for each reporting element as per CNZS-C18.1 and CNZS-C18.2 where applicable, the company provides: - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance's validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements. Within the submission form, the company provides consent for relevant information to being publicly reported on the SBTi Dashboard no later than 6 months after the date of recalculation completion.
CNZS-C19.	Companies that consolidate multiple scope 3 targets into a single "headline ambition" shall ensure that the headline ambition transparently communicates the intended outcome of the consolidated targets.					
C19.1	Methodological consistency	To consolidate across different units, companies shall convert the ambition of all targets to a common emissions unit (tCO2e).	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The company can choose to aggregate scope 3 targets across different categories into a single headline ambition, which is communicated into a common unit of emissions (tCO2e) within the target-setting tool. For any targets originally set in units other than tCO2e, the company provides the corresponding conversion calculations within the submission form.
C19.2	Calculation method	Companies shall calculate the consolidated ambition figure using SBTi methods.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The headline ambition is calculated using the formula outlined in the portal. Weighted combined ambition calculations are provided within the submission form.
C19.3	Consolidation of scope 3 emissions reduction targets	When the headline ambition represents consolidation of individual scope 3 emissions reduction targets, the headline ambition shall communicate the change in total scope 3 emissions over the target timeframe.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For companies choosing to consolidate scope 3 emission targets within the headline ambition, the company provides confirmation that the headline ambition will serve as the basis for communicating the change in total scope 3 emissions over the target timeframe. At each subsequent Target Validation, the company provides consolidated scope 3 emissions covered by the headline ambition, for each year of the target timeframe, expressed both in absolute GHG emissions (tCO2e) and as a percentage change relative to the target base year value.
C19.4	Consolidation of scope 3 emission and non-emission targets	When communicating the consolidation of emissions and non-emission targets, companies shall use language that clearly indicates this figure represents the proportion of their scope 3 emissions expected to be reduced or aligned over the target timeframe.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	For companies choosing to consolidate scope 3 emission and non-emission targets within the headline ambition, the company provides confirmation that the headline ambition will serve as the basis for communicating the proportion of scope 3 emissions expected to be reduced or aligned over the target timeframe. At each subsequent Target Validation, the company provides consolidated scope 3 emissions covered by the headline ambition, for each year of the target timeframe, expressed both in absolute GHG emissions (tCO2e) and as a percentage change relative to the target base year value.
C19.5	Communication	The aggregated "headline ambition" shall be used for communication purposes only and shall not constitute a separate target for progress assessment.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides confirmation that the headline ambition will be used for communication purposes only, and that it will not be assessed as part of the End-of-Cycle assessment. At each subsequent Target Validation, the company assesses progress against each individual target in line with Chapter 5 of the Standard.
C19.6	Overlapping targets	If a company sets multiple targets that cover the same emissions, emissions covered by more than one target shall be counted only once toward the portion of emissions covered by the headline ambition.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Where the company submits targets with overlapping emissions coverage, it identifies those overlaps in the submission form and provides confirmation that the affected emissions have been counted only once, specifying under which target those emissions have been attributed, substantiating deduplication of any existing target coverage overlap.
CNZS-C20.	Companies shall revise their targets where significant changes result in targets that no longer conform to the Corporate Net-Zero Standard or any applicable SBTi Sector Standard.					

Reference	Sub-criteria		Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria
			Submission form	Target-setting tool	Supporting documentation	
C20.1	Target revision	If, following a target base year recalculation (see CNZS-C8) or other significant changes (e.g., changes in company activities that mandate the application of Sector Standards), targets are determined to be non-conformant with the Corporate Net-Zero Standard or any applicable SBTi Sector Standard, companies shall revise those targets and submit them for validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	If target non-conformance with SBTi Standards is identified by the SBTi-recognized validation body as per CNZS-C8.5, the company submits its targets for revalidation no later than 12 months after identifying non-conformance.
C20.2	Effective standard	Companies shall conform to effective versions of the Corporate Net-Zero Standard and any applicable SBTi Sector Standard when revising targets.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	At Target Validation, the company provides revised target calculations to the SBTi, and calculations are conformant with the Standard and other applicable Sector Standards.
C20.3	Reporting	Companies shall report their updated targets and the underlying reasons for the revision in the next reporting cycle following Target Validation, and give consent for relevant information to be publicly displayed on the SBTi Dashboard within six months of completing Target Validation.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>At initial Target Validation, the company provides information within the submission form on its reporting cycle, including scheduled dates for reporting elements as per CNZS-C20.3, and the scheduled publication date of these reporting elements is no later than 15 months from the date of Target Validation completion.</p> <p>Throughout the target timeframe, for each reporting element as per CNZS-C20.3, the company provides:</p> <ul style="list-style-type: none"> - Timely notification to SBTi Services upon public disclosure in line with the reporting schedule defined at initial Target Validation - Dated documentation to the public reporting location, permitting the SBTi-approved validation body to assess compliance with the Standard and confirm that disclosure was made in accordance with the company's scheduled reporting dates. <p>The process for providing evidence and assessing compliance on the reporting of the transition plan after Target Validation completion will be defined in the SBTi Assurance's validation process requirements, followed by dedicated Minimum Evidence Required for reporting requirements.</p> <p>Within the submission form, the company provides consent for relevant information to be publicly reported on the SBTi Dashboard no later than 6 months after the date of recalculation completion.</p>

Reference	Sub-criteria		Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria
			Submission form	Target-setting tool	Supporting documentation	
CNZS-C33.	Companies shall indicate whether they intend to take part in the SBTi's optional Scope 2 Hourly Matching recognition program.					
C33.1	Rationale	Companies that do not intend to take part shall submit an explanation to the SBTi as part of the Target Validation process.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides confirmation as to whether it is taking part in the SBTi's optional scope 2 hourly matching recognition program in the target cycle for which it is submitting targets. Where the company has chosen not to participate, a written justification for non-participation is provided.
C33.2	Public display	Companies shall give consent to publicly display their intent to participate in the SBTi's Scope 2 Hourly Matching recognition program on the SBTi Dashboard within six months after completing Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides written consent through the submission form for its participation or non-participation in the scope 2 hourly matching recognition program to be publicly reported on the SBTi Dashboard, no later than 6 months after the date of Target Validation completion.

Reference	Sub-criteria		Minimum Evidence Required			Condition that the submitting company has to fulfill to be assessed as compliant with the sub-criteria
			Submission form	Target-setting tool	Supporting documentation	
CNZS-C38. Companies shall indicate whether they intend to take part in the optional Ongoing Emissions Responsibility recognition program.						
C38.1	Rationale	Companies that do not intend to take part shall submit an explanation to the SBTi as part of the Target Validation process.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides confirmation as to whether it is taking part in the SBTi's optional Ongoing Emissions Responsibility recognition program in the target cycle for which it is submitting targets. Where the company has chosen not to participate, a written justification for non-participation is provided.
C38.2	Public display	Companies shall give consent to publicly display their intent to participate in the SBTi's Ongoing Emissions Responsibility recognition program on the SBTi Dashboard within six months after completing Target Validation.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The company provides written consent through the submission form for its participation or non-participation in the OER recognition program to be publicly reported on the SBTi Dashboard, no later than 6 months after the date of Target Validation completion.



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