SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Standard Operating Procedure (SOP) for the Development and Revision of SBTi Methods, Metrics & Pathways, and the Recognition of Pathways

Version 1.0

October 2026

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ABOUT SBTi

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

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

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

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VERSION CONTROL

Version	Description	Approved by	Adopted by	Publication date
Version 1.0	Initial version of Standard Operating Procedure (SOP) for the Development and Revision of SBTi Methods, Metrics & Pathways, and Recognition of Pathways.	Technical Council	SBTi Board of Trustees	October 30, 2026

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1. INTRODUCTION

Purpose

1. The purpose of this Standard Operating Procedure (SOP) (hereafter referred to as 'this Document') is to set out the process the SBTi follows for developing, maintaining and revising target-setting Methods, Metrics and Pathways as well as recognizing third-party Pathways (fully developed by third-party organizations).

Scope

2. This Document sets out the procedure for developing and revising SBTi methods, metrics and pathways**,** and the other technical outputs referred to in the SBTi Methods, Metrics and Pathways Framework. It covers:
    a. The development of these outputs by the SBTi;
    b. The development of these outputs by the SBTi in collaboration with technical partners; and
    c. The recognition of pathways developed by third-party organizations.

3. This Document sets out the procedure for Sector Specifications developed through the pathway process, as described in **Section 7.** Where both of the following conditions are met, the development, review and approval of a related Sector Specification shall follow the pathway process set out in this Document:
    a. The need for the Sector Specification arises during the development of a new method or pathway under this Document; and,
    b. the substantive normative criteria of the Sector Specification are derived from, or directly dependent on, the technical outputs of that pathway development process.

Mission and Vision

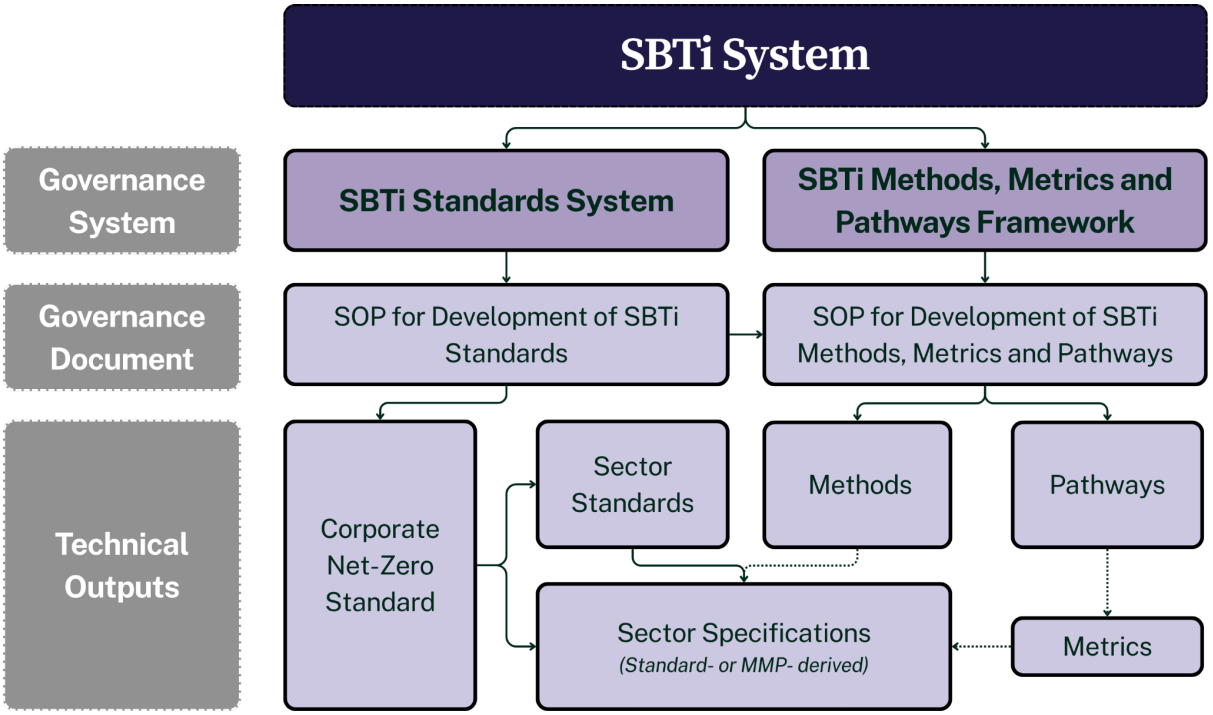
4. Development of SBTi Methods, Metrics and Pathways and any subsequent revision or development or recognition of third-party pathways shall be informed by the SBTi's strategy:[1]
    a. The SBTi's vision is: "By 2050, the world will have transitioned towards a net-zero and equitable economy that serves the needs of the population within the limits of the planet."
    b. The SBTi's mission is: "to accelerate science-based corporate climate action consistent with achieving net-zero by 2050 or sooner, contributing to international efforts aimed at limiting temperature change to 1.5°C by the end of the century".

Background: SBTi System

5. The SBTi System is the integrated framework of normative documents, technical resources, procedures, and governance arrangements through which the SBTi develops, maintains, and applies requirements, methods, and pathways for science-based target setting.

[1] SBTi 2026–2030 Strategy, May 2026

6. The SBTi System includes the **SBTi Standards System** and the **Methods, Metrics and Pathways Framework**, along with the related procedures, decision-making processes, and supporting documents that enable their development, revision, interpretation, and implementation.



SBTi Standards System

7. The SBTi Standards System – comprising the Foundational Standard, Sector Standards, and Sector Specifications – establishes the normative requirements applicable to companies. The development and revision are governed by the Standard Operating Procedure (SOP) for the Development and Revision of SBTi Standards V2 (SOP for SBTi Standards V2).

8. The Methods, Metrics and Pathways Framework provides the relevant normative technical foundations necessary for setting targets. The development and revision of these are governed by this Document.
9. The relevant Standard requires both applicability and eligibility criteria (see Annex 1) to be met for any target-setting Method, Metric or Pathway. These are defined via the Methods, Metrics and Pathways Framework as follows:

    a. **Applicability:** The technical scope and boundaries of a target-setting method, metric or pathway shall be defined within its corresponding Specification Sheet.
    b. **Eligibility:** The development of pathways shall satisfy the Eligibility Criteria for pathways found in the Pathway Procedures Document.

SBTi Standards System and Methods, Metrics and Pathways Framework

10. The SBTi Methods, Metrics and Pathways represent the technical foundations of target setting within the SBTi Standards System.
    a. **Method:** A mathematical formula or algorithm used to determine the benchmark, threshold, or desired climate performance of an entity or activity, from an eligible pathway. Target-setting methods shall be classified according to the specific indicator or allocation principle used to derive targets and track progress over time.
    b. **Metric:** A target-setting metric is a quantifiable indicator used to assess, manage, compare, and communicate the past, current or intended climate-related performance of an entity or activity. Metrics provide the common, objective data necessary for scientific reporting, policy formulation, financial risk management, and corporate accountability.
    c. **Pathways:** A quantitative trajectory of change in a climate-relevant variable over time, based on an internally consistent set of assumptions. SBTi pathways are intended to be science-based and derived from robust scenarios and mitigation pathways consistent with reaching net-zero emissions by 2050, or earlier, in line with the objectives set out in the Paris Agreement.

11. Methods, metrics and pathways do not in themselves create normative requirements unless the Standard requires use of a particular method or pathway, in which case these are considered normative. The development of all methods, metrics and pathways is governed by this Document.

2. DEFINITIONS

The definitions of the current version of the Standard Operating Procedure (SOP) for the Development and Revision of SBTi Standards apply. In addition, the following definitions apply to terms used throughout this Document. In addition to those definitions, or when duplicated, the definitions listed below take precedence when referring to this Document.

12. **Applicability:** The technical scope and boundaries that determine where a target-setting method or pathway can be used, as specified in its corresponding Specification Sheet (see definition for Sector Specification below).

13. **Eligibility Criteria:** The requirements or criteria that determine whether a pathway qualifies for development, recognition, or use within the SBTi System.

14. **Non-substantive revision:** A revision that does not change the intent or applicability of a Standard or instrument, does not introduce or alter normative obligations, and does not carry significant risk; it may include editorial corrections, clarifications, technical corrections, administrative updates, or other very limited changes.

15. **Project:** Refers to the development of an additional method, metric or pathway, the substantive revision of an existing SBTi method, metric or pathway, or the formal evaluation and recognition of a third-party pathway.

16. **SBTi Methods, Metrics and Pathways Framework:** The set of all methods, metrics and pathways recognized by the SBTi that can be used in setting science-based targets.

17. **SBTi Scientific & Technical Advisory Network (STAN)** has an Expert Advisory function and consists of an agile, on-demand roster of external technical and climate science experts appointed in their individual capacities to provide targeted, independent evaluation of the technical foundations of the Methods, Metrics and Pathways framework. The STAN serves exclusively in an advisory capacity to ensure scientific rigour, as well as support broad consensus, and actionability; it holds no formal decision-making or governance authority. The STAN members shall strictly adhere to the ToR, SBTi Code of Conduct, conflict of interest protocols, antitrust and data handling policies, ensuring that unpublished methodologies, deliberations and draft findings remain confidential.

18. **SBTi-recognized Validation Body (hereafter referred to as 'Validation Body'):** A qualified assurance provider recognized by SBTi to perform conformity assessments of target submissions against applicable SBTi Standards; where SBTi Services is the recognized provider, it acts in this role.

19. **Sector Specification:** A normative extension to the Foundational Standard that adds, modifies, or supersedes sector-specific criteria while remaining interoperable with the Foundational Standard. It is not a standalone Standard, but each set of Sector Specifications for a sector are presented in their own Sector **Specification Sheet** clearly outlining how they interact with the Foundational Standard.

20. **Substantive Revision:** Revisions that change the intent or applicability of the Standard or instrument, or significantly impacts the manner in which entities conform with the Standard or instrument, or involve significant risk.

21. **Technical Foundations:** The collection of metrics, methods and pathways that are the basis for calculation of science-based targets and thus are critical, research-backed foundations of the SBTi's standards for science-based target setting.

3. ROLES AND RESPONSIBILITIES

22. Please refer to the technical governance roles and responsibilities described in the Standard Operating Procedure (SOP) for the Development and Revision of SBTi Standards. The same roles and responsibilities shall apply but in some instances are expanded where necessary for this document, as summarized below.

SBTi Technical Council

23. In relation to the methods, metrics and pathways processes, the Technical Council is responsible for:

a. Reviewing, approving and recognizing the specific mitigation pathways, target-setting methods, and analytical frameworks that inform the development of emission and non-emission benchmarks across all SBTi Standards.
b. Reviewing and approving the technical pathway eligibility criteria used to evaluate pathways.
c. Approving this Document for submission to the Board for final adoption.
d. May engage with the Technical Department and advisory groups to support deliberations on Projects following this Document.

SBTi Scientific & Technical Advisory Network

24. In relation to the methods, metrics and pathways processes, the SBTi Scientific and Technical Advisory Network is responsible for:
    a. Providing targeted, independent evaluation of the technical foundations of the Methods, Metrics and Pathways Framework.
    b. Serving exclusively in an advisory capacity to ensure scientific rigor, as well as supporting broad consensus, and actionability; the STAN holds no formal decision-making or governance authority.
    c. The network members shall strictly adhere to the SBTi Code of Conduct, conflict of interest protocols, antitrust and data handling policies, ensuring that unpublished methodologies, deliberations and draft findings remain confidential.

SBTi Technical Department

25. In relation to the methods, pathways, and third-party recognition processes, the Technical Department is responsible for:
    a. Developing, revising and maintaining methods, metrics and pathways in accordance with the procedures set out in this document.
    b. Preparing documentation and escalating decisions to the Chief Technical Officer (CTO) in accordance with this document.

26. The CTO may arrange for clear delegation of some Technical Department tasks and/or process and project management oversight to other SBTi teams and/or for the delegation of his or her own responsibilities under this procedure to another SBTi staff person.

SBTi Scheme Integrity and Operations Team

27. The Scheme Integrity and Operations (SIO) team is led by the Chief Integrity & Partnerships Officer (CIPO) responsible for maintaining the integrity and consistency of SBTi's scheme governance framework. In relation to the standard development and revision process, the SIO team is responsible for:
    a. Maintaining, reviewing, and revising this Document, and submitting proposed revisions to the Technical Council for approval and the Board for adoption.
    b. Maintaining associated scheme governance policies referenced in this Document, including the Deviation and Exception Policies.

c. Ensuring that all relevant teams and team leaders understand this Document and their responsibility in applying it.
d. Supporting the Technical Department with interpretation and application of this and other scheme governance documents.
e. Ensuring consistency across standards and scheme policies and assessment of the implications and feasibility of standards content from the perspective of assurance, claims, interoperability, and recognition.
f. In collaboration with the Legal Department, maintaining and operating the SBTi's concerns and complaints system for standard-setting, including defined timelines for acknowledgment, investigation, and resolution of complaints, with escalation as appropriate.
g. Ensuring, by own efforts or by delegation, that records required under this Document are maintained for the minimum period outlined in record-keeping and accessibility and are available for review on request.
h. For guiding periodic assessment of the effectiveness, efficiency, and compliance of the standard-setting and revision processes, as part of SBTi's developing Monitoring, Evaluation and Learning (MEL) Framework and to support organizational effectiveness more generally.

SBTi Executive Leadership Team and CEO

28. The Executive Leadership Team (ELT), led by the Chief Executive Officer (CEO), is the senior management body of SBTi responsible for operational leadership and resource stewardship across the organization.

29. In relation to the standard development process, the ELT is responsible for ensuring adequate funding and resources are available for standard development and revision projects, consistent with the approved Technical Work Plan, and for assessing and mitigating technical project risks.

4. APPROACH TO SBTi METHODS, METRICS AND PATHWAYS DEVELOPMENT

Objective of methods, metrics and pathways

30. The primary objective of developing target setting methods, metrics and pathways is to translate climate outcome goals, such as achieving global net-zero emissions by 2050, into corporate transition trajectories.

31. In alignment with the SBTi Theory of Change, all pathways developed under this SOP will serve as a mechanism to drive systemic decarbonization across four critical impact levers:
    a. **Market Transformation:** Pathways shall define unambiguous benchmarks that are consistent with achieving global net-zero emissions by 2050 or sooner.

b. **Policy and Regulatory Enabling:** Pathway methodologies and corporate adoption data shall demonstrate the real-world feasibility of ambitious climate action.
c. **Capital Mobilization:** Methods must deliver standardized, comparable metrics that financial institutions can seamlessly integrate into lending and investment decisions.
d. **Technological Scaling:** Pathways must encourage fast and deep emission reduction in the near term and provide clear, long-term demand signals that steer research and development (R&D) and capital expenditure (CapEx) toward net-zero-ready innovations.

Principles

32. The Principles to guide SBTi technical development and decision-making processes specified in the Standard Operating Procedure for the Development of SBTi Standards V2 [SOP for SBTi Standards V2 #52], also apply to the development of methods, metrics and pathways.

33. In addition, the Principles for Methods, Metrics and Pathways shall apply: methods, metrics and pathways shall serve as a clear foundation for target setting and shall specify:
    a. **Applicability:** Boundaries shall be explicit so target-validation entities can objectively identify whether they can apply the corresponding Specification Sheets [SOP for SBTi Standards V2 #28].
    b. **Methods:** Rules and mathematical formulas shall allow any entity within scope to calculate and set targets without subjective interpretation.
    c. **Pathways Derivation:** Scientific origins of underlying models, data sources, key terms, and assumptions shall be explicitly cited and defined for transparency.

34. All pathways shall be assessed against the pathway eligibility criteria defined in the Annex of this document, following the steps outlined below in the Drafting: Pathway Assessment section.

Content and structure

35. SBTi Methods, Metrics and Pathways normative documentation shall specify:
    a. The formal status of the document (i.e., whether it is for consultation, approved for target setting or archived), version, and change history;
    b. The date or period of consultation on the draft, if applicable;
    c. The approval date and, for revised versions, any applicable transition period before updated methods, metrics and pathways take effect;
    d. The corresponding version of this Document that has been followed;
    e. SBTi contact information;
    f. Attribution or citation of the intellectual source of content, where relevant;
    g. The date by which the method, metric or pathway will be reviewed;
    h. A list of STAN members and/or advisory or working group members involved;
    i. The objectives, scope, sector boundaries, and technical applicability of the method, metric or pathway; and,

j. A statement to the effect that the approved English language version is authoritative and prevails in the event of inconsistency with a translation.

Requirements

36. The SBTi Methods, Metrics and Pathways Framework shall:
    a. Be applicable to entities operating in corporate and financial sectors, and entities in a specific sector or cluster of subsectors;
    b. Be consistent with the objective of SBTi methods, metrics and pathways stated in this Document;
    c. Be informed by the best available science from authoritative sources, such as Intergovernmental Panel on Climate Change (IPCC), International Energy Agency (IEA) and similar or related sources, and best practice in target setting methods at the time of development;
    d. Include relevant quantitative and qualitative metrics to deliver on the objective of SBTi methods, metrics and pathways standards stated in this document;
    e. Be transparently documented, reproducible and measurable;
    f. Be clearly understood by relevant stakeholders;
    g. Meet or exceed the requirements in the countries where the Standard is applied, including at a minimum meeting all regulatory requirements as applicable;
    h. Be designed to support accurate, specific and transparent claims supported by evidence, avoiding misleading statements or claims;
    i. Be developed in accordance to the process described in this Document; and,
    j. Aim for compatibility with other applicable methods, metrics and pathways.

Language & Translations

37. The working language for SBTi Standards is English. As appropriate, the SBTi shall arrange translations of SBTi Standards into languages other than English. Translated versions of a Standard are for information only. In case of doubt the official English language version of the SBTi Standard shall be deemed definitive.

5. OVERVIEW OF PROCESSES IN THIS DOCUMENT

New development

38. The new development process for methods, metrics and pathways is described in this document.

Review of methods, metrics and pathways

39. As methods, metrics and pathways mature and are implemented, necessary revisions and reviews are completed, ensuring that these instruments remain aligned with their objectives and the principles. The regular review cycle of methods, metrics and pathways is outlined in this document. The full set of methods, metrics and pathways will be reviewed at a minimum, every two years following publication.

Revisions

40. The process for making revisions to existing methods, metrics and pathways is outlined in this document, based on their classification as substantive or non-substantive and urgent or non-urgent and on scope of the intended revisions.

6. DEVELOPMENT OF METHODS, METRICS, AND PATHWAYS

This section outlines the development of methods, metrics and pathways, as well as recognition of third-party pathways.

Project Request

Submission of a Project Request

41. A project request may be submitted by stakeholders via the form on the SBTi website or generated internally through:[2]
    a. Routine work planning, strategic adjustments, or work plan prioritization within the Technical Department;
    b. Scheduled biennial review cycles of the existing SBTi Methods, Metrics and Pathways Framework;
    c. The publication of major new climate data, macroeconomic modeling, or updated normative roadmaps by authoritative scientific bodies, including but not limited to the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Agency (IEA);
    d. MEL activities, or documented stakeholder feedback regarding implementation practicality;
    e. Complaints, objections, or formal disputes regarding the development or scientific content of an existing method, metric or pathway; or
    f. The review of exceptions following the Revisions & Variance Management section of this Document.

42. The submitter of the project request, both internal to SBTi and external, shall identify and document the specific need for the new project relative to the existing Methods, Metrics and Pathways Framework. This technical evaluation shall classify the project as one or more of the following:
    a. **New Activity Coverage:** The addition of sectoral granularity to establish a new activity or sectoral definition or distinct activities under an existing sectoral pathway.
    b. **New Geographic Coverage:** The integration of additional geographic granularity relating to a new or existing activity or sectoral definition.
    c. **New Pathway Type:** The development of additional pathway indicators or metric types relating to a new or existing activity or sectoral definition.

[2] This form will be published and added to this document as soon as possible.

d. **Update to Pathway Values:** The updating of an existing quantitative trajectory without modifying its underlying activity coverage, geographic scope, or pathway type.
e. **Update to Obsolete Method/Pathway:** The modification of an existing method, metric or pathway determined to be obsolete due to external scientific, economic, or technological advancements.

43. All Project Requests shall also include:
    a. The rationale for the proposed method, pathway, or third-party recognition project;
    b. The project's scope (including potential implications on existing elements in the framework), objectives, and expected impact across the framework's impact levers;
    c. Materiality (ensuring the proposed project is relevant to a sufficiently large group of companies);
    d. A description of the identified need and an assessment of whether the existing Methods, Metrics and Pathways Framework is inadequate, demonstrating that:
        i. *For Pathways:* The targeted activity faces structural barriers, requires differentiation, requires an additional target type, or the current trajectory has not been reviewed within two years or is rendered obsolete by external scientific advancements;
        ii. *For Methods:* The current calculation approach is structurally unworkable for specific applications, has gone unreviewed for more than two years, or is proven impractical to implement based on documented stakeholder feedback;
    e. Identification and assessment of relevant risks and proposed mitigation measures, where appropriate;
    f. A desk-based landscape analysis summary of relevant literature or other existing pathways or methods, to determine the maturity of the external evidence base; and
    g. Any available objective evidence supporting the request.

44. If the request includes a proposal to recognize a third-party pathway, the project request shall also include:
    a. The rationale for recognizing the third-party's pathway(s), along with proposed scope, objectives, and anticipated impact across the framework's impact levers including how the pathway complements the existing framework and whether other pathways in the SBTi framework are affected.
    b. A detailed justification demonstrating that the existing framework is inadequate or incomplete, verified by demonstrating that the targeted sector or activity faces structural barriers, requires regional or geographic differentiation, demands a net-zero timeline distinct from 2050, or that current trajectories are obsolete.
    c. A prospective third-party, SBTi representative, or external stakeholder shall submit the project request for third-party pathway recognition to the Technical Department using the template available on the SBTi website.

Screening

45. The Technical Department shall conduct a screening of all submitted project requests, both internal and external, to determine if the project request should move forward; to filter out project requests based on completeness of documentation and request template; to ensure the project request does not duplicate existing methods, metrics or pathways; and to ensure the project request satisfies one of the pathway coverage areas [SOP MMP #42].

46. The Technical Department will notify submitters if their project request has not been accepted. Requests that meet the screening criteria will follow the subsequent steps.

Evaluation of Project Requests

47. For project requests to recognize a third-party, the SBTi will request details of the third-party entity's governance structure to assess non-technical eligibility, the underlying data models, technical methodologies, and scientific justifications, ensuring all information necessary to assess compliance with the SBTi pathway eligibility criteria (Annex 1) is provided.

48. The Technical Department shall review the project request for completeness and shall conduct an assessment of relevant implementation, scientific, or reputational risks, proposed mitigation measures, and all available objective supporting evidence.

49. The Technical Department may request further details to ensure completeness of information to conduct the assessment.

50. The review of the project request shall dictate one of three mandatory development paths:
    a. Recognize an existing third-party pathway (where a transparent, credible body of work exists that satisfies the needs, and only in the case when there is one single credible body of work).
    b. Open call for pathway submissions (where the landscape of emerging frameworks is fragmented).
    c. Commission or co-create a new pathway; or develop a new/revise an existing method, metric or pathway in-house (where credible external solutions are absent).

Assessment and approval of a project request

51. The relevant Heads of the Technical Department shall evaluate Project Requests and decide whether to approve the request according to the following criteria:
    a. **Strategic Alignment:** Alignment of the project request with the SBTi's mission, vision, and strategic goals, the objective of SBTi methods, metrics and pathways, and the core pillars of sustainability impact defined in the SBTi 2026–2030 Strategy.
    b. **Impact:** Assessment of the impact of the project request in terms of addressing greenhouse gas emissions from key sectors or activities, as well as its economic outcomes in enabling corporate entities to systematically manage climate transition risks—such as carbon pricing, energy market

shifts, and regulatory compliance—while capturing sustainable commercial advantages.

c. **Need:** Assessment of whether the Project addresses a significant scientific or analytical gap in the available methods, metrics and pathways framework, or resolves documented implementation barriers.
d. **Risks:** Evaluation of potential risks related to the development, recognition, or implementation of the method, metric or pathway, unintended consequences, threats to the achievement of the SBTi objectives and mission, and proposals on how to mitigate or correct them.
e. **Feasibility:** Assessment of the feasibility of implementing the project request based on, among others, the availability of funding and resources, operational capacity, and the technical feasibility to develop or recognize the resource (e.g., the availability of underlying scientific emission scenarios, macroeconomic modeling, or sector-specific datasets).
f. **Others:** As identified by relevant SBTi technical experts in line with this Document.

52. The Project Request which has passed the evaluation is approved by the Chief Technical Officer (CTO).

Project Classification

53. The development of all new methods, metrics and pathways is considered a *substantive project with limited scope*. This implies the project requires decision approvals by a balanced, external body (e.g., the Technical Council) and public consultation with any (public) and affected (targeted) stakeholders to inform decision making (flexibility in public consultation approach).

54. The revision of methods, metrics and pathways may be considered *substantive or non-substantive, with limited scope*.

55. The Technical Department shall identify the project classification and ensure the project request integrates the correct decision-making, approval levels and public stakeholder engagement plans.

56. If a project request is not approved, feedback is provided to the stakeholder that submitted the request. The stakeholder may submit a revised project request incorporating the provided feedback, and this revised project request would follow the same cycle of assessment as described above. Where the evaluation confirms that the current framework already contains an existing method, metric or pathway appropriate to address the request, a new development project shall not be initiated.

Project Initiation

Project planning

57. For approved Project Requests for **Methods, Metrics and Pathways** development [SOP MMP #2], the Technical Department shall prepare an internal-facing Project

Initiation Document that describes key project information including, but not limited to:

a. The rationale for the proposed project;
b. The project's classification, scope [SOP MMP #2.a, b, or c], objectives, and expected impact;
c. A description of the identified need, urgency, level of substantive change to normative requirements, and an assessment of whether it can be addressed through the development of a new sector specification, method or pathway, or a revision of an existing sector specification, method, metric or pathway;
d. An assessment of relevant risks, proposed mitigation measures, where appropriate; and
e. Analysis, research and objective evidence supporting the request.

58. Where the new development or revision of a method, metric or pathway under this document **necessitates the development of a Sector Specification** [SOP MMP #3], the Technical Department shall determine at the initiation stage whether a corresponding Sector Specification is required. Where a Sector Specification is required, this shall be documented in the Project Initiation Document for the pathway. No separate Project Initiation Document for the Sector Specification is required and the process will follow section 7 of this Document (7. Development of sector specifications under the methods, metrics and pathways process).
    a. A summarised Project Initiation Document and Terms of Reference (TOR) for publication will be developed and follow the approvals below, should the Technical Department deem during the process of developing a pathway that a Sector Specification does need to be developed.

59. Where a Sector Specification combines pathway-driven content with criteria that independently modify the Foundational Standard **and** which go beyond what the pathway outputs alone determine, the Technical Department shall assess which element is the primary driver for the development or revision of the Sector Specification.

60. Based on the detailed project requirements contained in the Project Initiation Document, the ELT shall assess funding and resource availability and determine whether to approve the Project Initiation Document.

61. If the decision to proceed with a project is terminated at this stage, feedback is provided to the stakeholder that submitted the request.

62. If the decision is made to proceed with a project, the Technical Department adds the approved project into the Technical Work Plan to be published publicly on the SBTi website during the next scheduled update.

Stakeholder mapping and engagement plan

63. During the project initiation phase, the SBTi shall:

a. Establish a public engagement plan outlining strategies, process (e.g., calls for evidence, public workshops, surveys), and operational timelines throughout the project lifecycle.
b. Ensure this public engagement plan specifies the set of stakeholders that should be invited to provide input to the project. The SBTi has flexibility in the form of additional stakeholder engagement it uses, including but not limited to piloting, focus groups, direct outreach, and open input.
c. As part of this plan, evaluate baseline capacity by reviewing the composition of the Scientific & Technical Advisory Network:
    i. If the baseline network panel provides sufficient relevant expert representation across all scientific and technical dimensions required, additional general stakeholder mapping shall not be required.
    ii. Where specific regional equity, civil society representation, or specialized sector expertise is lacking, execute targeted gap expansion to engage supplemental external entities (e.g., local civil society, academic partners, or under-represented regional actors).
d. Identify whether additional external consultation or external pathway candidates are required, and ensure the engagement plan specifies the engagement steps to be followed:
    i. Open Call for Pathway Submissions: Launch a public call for third parties to submit prospective pathways, complete with technical methodologies, underlying data models, and comprehensive justifications.
    ii. Commission / Co-Create New Pathway [SOP MMP #2b]: Issue a Request for Proposals (RFP) or formalize a co-creation partnership per the SBTi Technical Handbook. If no suitable external partner is appointed, the Technical Department may proceed with in-house development.

Project Terms of Reference

64. The Terms of Reference (TOR) for the development or revision of a method, metric or pathway shall be developed and include:
    a. The proposed scope of the project and its intended geographic application (for pathways only).
    b. An explanation and justification of the need for the method, metric or pathway revision, including how the project complements the existing SBTi Framework.
    c. Clear impact outcomes in environmental, and where relevant and applicable, social, and economic terms that the project seeks to achieve and how those are linked to SBTi's strategy, SBTi Methods, Metrics and Pathways Framework alignment and intended impact.
    d. An assessment of risks in implementing the method, metric or pathway and how to mitigate these, including:
        i. Identification of factors that could have a negative impact on the ability of the project to achieve its outcomes.

ii. Adjustments that will need to be made to other resources in the Methods, Metrics and Pathways Framework, to accommodate the new resource.
iii. Unintended consequences that could arise from its implementation.
iv. Possible mitigation actions that could be taken to address these potential risks.

e. The stakeholders to be engaged during the public consultation period, the length of the public consultation period, the types of engagement approaches to be used, and any additional market input or external pathways to be gathered, as determined in the stakeholder mapping and engagement plan phase.
f. An overview of the classification of the project, the development route and decision-making procedures, including how decisions are made and by whom, consistent with this Document.

65. The draft Terms of Reference may be shared with the Technical Council for information. Members of the Technical Council are welcome to comment and send input to the Technical Department.

66. Projects will be announced on the SBTi website together with a summary of the project process, including the TOR, timelines, and opportunities for stakeholder participation.

Research

67. Depending on the type of project, the nature of the research undertaken varies and includes the collection of input from internal and external sources.

68. Elements of Research may be conducted in consultation with the Scientific & Technical Advisory Network (especially for new pathways being developed in-house or in commission/co-creation).

69. This work is typically undertaken by the Technical Department; it may be outsourced externally under Technical Department management, oversight and the SBTi's final technical decision-making authority in alignment with this Document.

70. These technical foundations should be comprehensively assessed against Principles for the Development of SBTi Standards and Standardized Instruments [SOP MMP #32] and the Principles for Methods, Metrics and Pathways [SOP MMP #33].

71. During the research stage of development, the Research Team may draft a Synthesis Report describing the research process and findings. The Synthesis Report should describe the source of all material characterizing the methods, metrics, or pathways that were assessed, the methodology used to assess the material against the Principles, and the findings of the assessment. The findings should clearly state the outcome of the research in terms of the methods, metrics, or pathways that are proposed for integration into an SBTi Standard.

Drafting

Pathway Assessment

72. All draft pathways shall be assessed against the SBTi Pathway Eligibility Criteria for Acceptance of Pathways into the Methods, Metrics and Pathways Framework document (see Annex 1). This step ensures all pathways, regardless of development approach, are subject to the same high level of scientific scrutiny and governance. Non-Technical Eligibility and due diligence criteria shall be included as an additional assessment for formal recognition of pathways developed by third-party organizations.

73. Pathways Recognition Assessment may occur at different stages:
    a. **For existing pathways:** When a project request concludes that an existing pathway still satisfies the needs, that conclusion must be founded on the eligibility assessment.
    b. **For new and revised pathways (including commission / co-creation and recognition of third-party pathways):** Assessment against Eligibility Criteria must be finalized prior to consultation, and results are communicated in the consultation documentation.

74. In situations where more than one pathway is being considered for recognition, all will be assessed against the Pathway Eligibility Criteria. Each pathway assessed receives an assessment score, following the Eligibility Criteria for Acceptance of Pathways into the Methods, Metrics and Pathways Framework. Where more than one eligible pathway is being evaluated for the Project, the highest-ranked pathway is eligible for use within the SBTi Methods, Metrics and Pathways Framework, and in the case that pathways are ranked evenly (i.e. having exactly the same score), the decision regarding which pathway to take forward will be made through either Scientific & Technical Advisory Network consultation or public consultation.

75. The results of the assessment are integrated into project documentation for publication to support the public consultation.

Public Consultation

76. When a draft method, metric or pathway is ready for public consultation, the Project Team prepares the Consultation Draft documentation for discussion and approval by the Technical Council that includes:
    a. The project ToR, including an overview of the role of the Scientific & Technical Advisory Network and the stakeholder engagement plan outlining the strategy for involving relevant additional stakeholders and a mechanism to receive comments from any interested stakeholder.
    b. A preliminary draft Specification Sheet of the method, metric or pathway to be submitted to consultation. For pathways, this includes the outcome of the pathway assessment against the eligibility criteria.
    c. Any relevant supporting documentation that explains and justifies the basis of the proposed method or pathway. This may include research papers, landscape analysis, feasibility studies and others.

77. Public consultation may commence only after the relevant consultation draft has been approved by the CTO and the Technical Council.

78. The public consultation shall be open to all and be flexible in its format, aiming to gather input from a balanced and diverse group of stakeholders with knowledge or an interest in the subject matter that reflects the viewpoints of different regions and actors within the climate action ecosystem. The SBTi will proactively seek stakeholder contributions and provide appropriate opportunities to contribute, including conducting targeted stakeholder outreach if required (e.g., surveys, focus groups).

79. The public consultation phase shall be at least 30 calendar days.

80. During the consultation phase, the SBTi is responsible for:
    a. Publishing the draft method, metric or pathway specification sheet for stakeholder consultation on the SBTi website, together with the tools and opportunities for collecting stakeholder input.
    b. Ensuring that the tools for collecting stakeholder input include secure channels, allowing stakeholders the option to submit their feedback confidentially upon request.
    c. Notifying stakeholders, via all relevant communication channels, of the public consultation, inviting comments on a draft method, metric or pathway specification sheet, and keeping stakeholders informed of consultation timelines and potential changes to it.
    d. Monitoring participation and carrying out an analysis of the number and variety of stakeholders that have submitted comments, and determining whether comments have been received from stakeholders that are representative of all the key groups identified in SBTi's initial stakeholder analysis, including any groups that may be considered underrepresented or under-engaged.
    e. Addressing barriers faced by stakeholder groups (e.g., small and medium-sized enterprises (SMEs) in certain regions, local communities, disadvantaged groups) who have been under-engaged or under-represented and proactively seek their contributions.
    f. Providing, where possible and considered appropriate by SBTi, translations of the public consultation documents in relevant languages.
    g. Recording and classifying comments received in order to facilitate analysis and response to the comments.

81. At the end of the public consultation phase, the SBTi is responsible for:
    a. Carrying out an analysis of stakeholder representation to evaluate feedback against key target groups identified in the initial stakeholder analysis.
    b. Assessing whether substantive or unresolved technical issues persist after the consultation rounds, or if insufficient feedback was received in total or from specific stakeholder groups, and if so, provide additional consultation opportunity.

c. Making publicly available all comments received during the consultation or, at a minimum, accurate summaries of these comments, along with an explanation of how each material issue was considered.
d. Notifying the parties who submitted comments and those who opted to receive further communications that the synopsis of comments is publicly available.
e. Redrafting the specification sheets considering the feedback gathered.

82. SBTi may redact comments when there are reasonable grounds to do so, e.g., when there is a misuse of the public consultation (e.g., submission of hateful comments), or if it is necessary to protect personal data or other confidential information.

83. The Technical Department may seek feedback from the Technical Council on the consultation input received, possible risks and mitigating measures.

Pilot Testing

84. The SBTi may issue a public call for relevant companies to voluntarily support piloting the implementation of the draft method, metric, or pathway and/or sector specification. Inputs from pilot testing will inform any adjustment made to the draft, if needed.

Approval

Technical Council

85. When the CTO determines that a method, metric or pathway is in its final draft form, the Project Team prepares the approval documentation package for submission to the Technical Council, including:
    a. A summary of all consultation feedback received and the rationale for the final method/pathway specification sheet.
    b. A formal Technical Council Memo and Technical Council Survey.
    c. Documented responses explaining how Technical Council feedback has been addressed.
    d. Finalized specification sheets and any accompanying pathway deviation documents.

86. After the documentation package is approved by the CTO, it shall be submitted to the Chair and Vice Chair of the Technical Council for review prior to full Technical Council evaluation and approval.

Implementation

Editing and publication

87. Once a final draft method, metric or pathway has been formally adopted, it is edited to ensure clarity. Non-substantive changes made at the editing stage are reviewed and approved by the Head of the Project team within the Technical Department.

88. The SBTi shall publish the approved new or revised method, metric, or pathway on the SBTi website and in any relevant tools and communicate with affected stakeholders, including to validated companies, in a timely manner.

Transition period

89. SBTi may establish a transition period before a new or revised method, metric or pathway becomes effective.

90. Where applicable, a transition period shall be provided for entities with validated targets, targets under validation, or active commitments to allow time to achieve conformity with the revision.

91. The transition period, including its effective date and any transition arrangements, shall be published on the SBTi website.

92. SBTi may provide guidance and/or training across relevant stakeholder groups and regions for which the new or revised standard is relevant.

Monitoring, Evaluation and Learning

93. Once a project has been finalized, the Technical Department shall evaluate the project implementation against the key elements documented in the Project Initiation Document, this includes but not limited to, scope, justification, objectives, deliverables, expected timelines, and a detailed resource plan.

94. Improvement actions related to procedures and organization, templates, and documents, as well as staff and responsibilities will be identified as necessary. Lessons learned from the project will be shared with the SBTi and may be shared with the Technical Council.

95. Once a method, metric or pathway has been published, stakeholders may submit proposals and feedback through designated SBTi feedback channels. The Technical Department shall continuously collect, record, and acknowledge receipt of stakeholder feedback—as well as inputs from target validation bodies and operational teams—for consideration in future framework updates.

96. In all instances, any newly developed, revised, or recognized pathways resulting from this review process shall conform to this document.

Review of Methods, Metrics and Pathways

97. As methods, metrics and pathways mature and are implemented, necessary revisions and reviews are completed, ensuring that these instruments remain aligned with their objectives and principles. The regular review cycle of methods, metrics and pathways is outlined in this document. The full set of methods, metrics and pathways will be reviewed two years following publication.

98. As part of the review, the Technical Department shall get formal confirmation from developers of pathways recognized by this framework, of any revisions that have been made during the period.

Revisions

99. The process for making revisions to existing methods, metrics and pathways is outlined in this document, based on their classification as substantive or non-substantive and urgent or non-urgent and on scope of the intended revisions.

7. DEVELOPMENT OF SECTOR SPECIFICATIONS UNDER THE METHODS, METRICS AND PATHWAYS PROCESS

100. Where a Sector Specification is required in accordance with clause #3 of this document, the process shall provide for:
    a. A single combined round of public consultation covering both the pathway and the Sector Specification.
    b. A single Technical Council approval decision covering both outputs.
    c. Technical Council approval of the combined outputs satisfies the approval requirement for the Sector Specification under the SOP for SBTi Standards V2 #118.

101. When a Sector Specification is needed that combines pathway-driven content with criteria that independently modify the Foundational Standard **and** go beyond what the pathway outputs alone determine, the Technical Department shall assess which element is the primary driver for developing or revising the Sector Specification.
    a. This will be made explicit in the design and justification of the consultation and approval process in the Project Initiation Document and the Terms of Reference.
    b. The process may draw from the processes in the SOP for SBTi Standards V2 and this document. The Terms of Reference in this case will be approved by the CIPO in addition to the CTO.

102. Drafting: The Sector Specification shall be drafted in accordance with the drafting principles applicable to SBTi Standards [SOP for SBTi Standards V2 #53-54, and #120]. The pathway and Sector Specification content shall be developed concurrently to ensure technical coherence. The Project Initiation Document and Terms of Reference shall explicitly identify the normative criteria of the Foundational Standard and the pathway technical outputs from which each criterion in the Sector Specification is derived.

103. Public Consultation: One round of public consultation, of at least 30 calendar days, shall cover both the pathway documentation and the draft Sector Specification. Consultation materials shall clearly identify both outputs and invite comment on each. This combined consultation round satisfies the consultation requirement for the Sector Specification.

104. Where the Technical Department determines that the Sector Specification content requires a separate or additional consultation round, this decision shall be documented and agreed with the Technical Council in advance.

105. The Technical Council approval decision shall cover the pathway and the Sector Specification as a combined package. The submission shall include a single Basis for Conclusions report addressing both outputs and identifying how the Sector Specification criteria derive from the pathway outputs. Technical Council approval of the combined submission constitutes approval of the Sector Specification for the purposes of SOP for SBTi Standards V2 #118.

106. Following publication, the Sector Specification shall be maintained in accordance with the implementation and maintenance procedures for SBTi Standards set out in SOP for SBTi Standards V2.

8. REVIEW OF METHODS, METRICS AND PATHWAYS

107. To maintain scientific integrity, align with the latest climate science, and provide companies with representative target-setting resources, the SBTi shall conduct a biennial review of its Methods, Metrics and Pathways Framework, as well as evaluate the records of previous project requests.

108. This review shall at a minimum assess:
    a. Adequacy of Existing Pathways: The Technical Department shall document this finding in the corresponding pathway specification after subjecting the existing SBTi pathway to a formal eligibility evaluation.
    b. Adequacy of Existing Methods: The Technical Department shall document the justification within the corresponding Method Specification Sheet.
    c. Continued alignment with the SBTi Standards Principles and Foundations Principles.

109. The outcome of the above review will determine the need to:
    a. Revise an existing SBTi method, metric or pathway;
    b. Develop an additional method, metric or pathway; or
    c. Formally recognize a third-party pathway.

9. REVISIONS, INTERPRETATIONS AND URGENT MEASURES

110. For the subsequent list of sections, the procedures and governance arrangements established in SOP for SBTi Standards V2 shall apply:
    a. Revisions [SOP for SBTi Standards V2, section 8].
        i. Revisions to methods, metrics and pathways of a substantive nature are considered **limited revisions** [SOP for SBTi Standards V2 #58 a.ii & #127] and follow the requirements outlined in the SOP for SBTi

Standards V2 for public consultation and approval as determined by the CTO and the Chair of the Technical Council.

ii. Revisions to methods, metrics and pathways of a non-substantive nature considered **non-substantive revisions**, and follow the requirements outlined in the SOP for SBTi Standards V2 [#128 - #133].

b. Interpretations [SOP for SBTi Standards V2, section 9].
c. Urgent Measures [SOP for SBTi Standards V2, section 10].
d. Withdrawal [SOP for SBTi Standards V2, section 11].

10. CONTINUAL IMPROVEMENT

Review of Procedures

111. This SOP will be reviewed no earlier than 1 year and no later than 5 years following publication to ensure continued alignment with its objectives and SBTi mission and vision.

Stakeholder Concerns and Complaints

112. Please refer to the SBTi Complaints and Appeals Policy for further information on complaints and appeals.

Standards feedback and stakeholder input

113. Any stakeholder may provide feedback on SBTi Standards, Sector Specifications, methods, metrics, pathways, tools and guidance at any time by emailing info@sciencebasedtargets.org or the relevant sector email address listed on the SBTi website.

114. Aggregated stakeholder feedback is considered in the review and revision of Standards, Sector Specifications, and any other normative outputs to inform SBTi's monitoring, evaluation and learning (MEL).

Record-keeping and accessibility

115. The SBTi shall ensure the following documents are made public, at a minimum on the SBTi website:
    a. This Document.
    b. Technical Work Plan.
    c. The Terms of Reference for the technical project.
    d. Synopsis of consultation comments and how they were addressed.
    e. The standard or technical document itself.
    f. How to receive comments, questions or complaints, and the relevant Complaints Policy.

116. The SBTi shall ensure that the final approved version of the SBTi method, metric or pathway and associated Sector Specification are kept for at least ten years for each development process, and are accessible for review on request.

117. The SBTi shall ensure that the following records are kept for at least five years for each technical development process, and are accessible for review on request:
    a. Copies of published consultation drafts of the SBTi method, metrics or pathways circulated for public consultations, and of the final approved version of the SBTi method, metric or pathway.
    b. Names and affiliations of organizations, groups and/or individuals invited to comment on the SBTi method, metric or pathway during each stage of its development or revision, following Data Privacy and Confidentiality Policy as applicable.
    c. Names and affiliations of the members of the Technical Council, Scientific and Technical Advisory Network members, and invited experts who participated in the development, review and revision of the SBTi method, metric or pathway.
    d. Copies of all comments received on all drafts of the SBTi method, metric or pathway circulated for formal review.
    e. A synopsis of the comments received in response to all drafts of the SBTi method, metric or pathway circulated for formal review, together with an explanation of how the comments were subsequently taken into account.
    f. A copy of the policies and procedures that guided the method, metric or pathway development activity at the time.
    g. A description of and explanation for any departures from this document.
    h. All formal decisions of the Technical Council in relation to the development and approval of the SBTi method, metric or pathway.

11. PROCEDURAL DEPARTURES IN EXCEPTIONAL CIRCUMSTANCES

118. Departures from these procedures shall follow the SOP for SBTi Standards V2.

ANNEX 1: PATHWAY ELIGIBILITY CRITERIA

119. The Eligibility Criteria for Acceptance of Pathways into the Methods, Metrics and Pathways Framework shall be made publicly available by the end of Q4 2026, subject to all governance requirements. Please refer to the standards feedback section for any questions or concerns.

