



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# SBTi 2026-2030 STRATEGY:

Catalyzing Corporate Action

[sciencebasedtargets.org](https://sciencebasedtargets.org)

# SBTi 2026–2030 STRATEGY: CATALYZING CORPORATE ACTION

The world has changed significantly since the Science Based Targets initiative (SBTi) was established ten years ago. This strategy sets out how we will maximize our impact in a changing world, drawing on a decade of learning and a widely consulted Theory of Change. It is intended for companies in our network and those yet to join, as well as partner organizations and governments developing regulatory approaches and policy frameworks.

Business as usual is not an option. **This strategy marks a clear shift—from setting ambition to enabling delivery, and from validator to transition partner.**

The approach we set out will add value to companies while enabling them to contribute to international climate objectives.

We have far exceeded expectations from a decade ago, becoming the global standard for corporate climate action. Over 10,000 companies worldwide have set science-based targets, and a further 2,000 have committed to do so.

Our network continues to grow: around 3,100 companies set targets in 2025, with similar growth expected in 2026 based on our current pipeline. Growth is strongest in Asia. While the United States has withdrawn from the Paris Agreement, companies there continue to see value in managing transition risk, with only a negligible number leaving the SBTi framework and around 270 companies having had targets validated in 2025.

This strategy is designed to retain existing companies and expand our network, so as to maximize our impact.

The rationale for setting targets has evolved. Science-based targets are now a means to manage transition risk, strengthen business resilience, remain competitive, and create value in a carbon-constrained world. Evidence suggests that companies with targets benefit from increased strategic focus, efficiency gains, strengthened investor and customer perception, and faster emissions reductions compared to companies without targets.



**We have listened to feedback from companies and partners and will maintain the SBTi's widely recognized status as the 'gold standard' for corporate climate action, evolving our approach through four major shifts:**

1. While a generalized approach to target-setting was appropriate in the first phase, we will now move towards more **tailored approaches across sectors and geographies**, based on what companies can influence, and ensure interoperability with other frameworks.
2. Building on our success getting thousands of companies to set ambitious emissions reduction targets, we will now **pivot towards implementation**, with a stronger emphasis on **data transparency** and **system-level assessment of progress and challenges**.
3. To address fragmentation in the ecosystem, which results in duplication and burden for companies, we will **strengthen partnerships and ensure joined-up approaches**.
4. We will maximize our impact, expanding our emissions coverage through **growing our network in high-emitting regions and sectors**.

Working with the SBTi should make your business stronger, not just more credible. We will remain a trusted partner for financial institutions, customers, and regulators—giving companies in our network a real advantage in accessing capital, winning customers, and navigating a demanding regulatory environment.

We will back that up with something new: actionable data on what is working across our network, peer learning, pre-competitive collaboration, and active engagement with governments on the systemic barriers that no single company can resolve alone.

**The goal is simple: working with the SBTi should be something your board sees as a strategic asset.**



For companies that may not meet their targets despite using all available levers and making strong progress in reducing emissions, we clarify that targets are set on a **best-efforts basis** in a context of uncertainty and dependency—particularly for Scope 3 emissions.

Where gaps arise, companies should be transparent, explaining where they have made progress and where there have been barriers to implementation, and stating how they will contribute to addressing those barriers—including through facilitation by the SBTi. Towards the end of the target cycle, they should set new targets to ensure ongoing alignment between the current state and net-zero pathways. In taking these steps, companies can continue working with the SBTi, making credible claims about progress toward net-zero, and avoiding greenwashing risk.

Ambition will be upheld through strong guardrails: annual progress reporting that brings transparency and scrutiny where key actions are well-understood and can be benchmarked, alongside third-party assurance of five-year reviews and performance criteria for setting new targets. Moreover, it is in companies' commercial interests to pursue ambition to the fullest extent.

Across all our activities, we will listen and understand with purpose, building on the positive experience of developing this strategy and engaging on the Corporate Net-Zero Standard Version 2. In 2026, we will engage through sector dialogues and broad consultation on our approach to progress assessment. We will establish standing sectoral and thematic groups to enable companies to share learning and solve problems in a pre-competitive space, and, where needed, escalate issues to the policy level.

**The next five years will be decisive. We look forward to navigating them alongside you—supporting you to build a stronger, more resilient business, and to play your part in achieving the global climate goals we all depend on.**

# FROM AMBITION-SETTER TO TRANSFORMATION PARTNER

## AMBITION TO ACTION



### Approach:

Tailored, sectoral and geographic approaches aligned with commercial realities



### Focus:

Data transparency, and system-level assessment of progress and challenges



### Ecosystem:

Strengthened partnerships and SBTi standards are interoperable with complementary frameworks



### Coverage:

Expanding our network to better support key sectors and regions

**TURNING CLIMATE AMBITION INTO BUSINESS ADVANTAGE**

# OUR NEW OPERATING MODEL: FOCUS ON IMPLEMENTATION, STRENGTHENED PARTNERSHIPS, AND EXPANDED COMPANY NETWORKS

The strategy sets out a new operating model based on two dimensions:  
**Ambition to Action** and **Maximizing Impact**:

## 1: FROM AMBITION TO ACTION — TRANSLATING SCIENCE TO COMMERCIAL CONTEXTS AND PIVOTING TO A FOCUS ON IMPLEMENTATION

We have listened to the private sector about the need to translate science to better align with commercial realities and practical opportunities for emissions reduction, and to focus more on progress and challenges for implementing corporate action on the energy transition and climate.

### ○ **Action-aligned standards and approaches for business decarbonization:**

We are moving from high-level global pathways to a framework that provides a menu of science-based options across very different corporate contexts, including across industry sectors and geographies. This will allow more companies to choose the approaches that best match their specific circumstances.

### ○ **Interoperability with other standards:**

Companies tell us that they want to work to a consistent set of standards. Our approach will be interoperable with accounting standards, initiatives such as the SME Climate Hub of the We Mean Business Coalition, corporate initiatives (such as RE100) and the emerging ISO net-zero standard, Environmental Attribute Certificate schemes (e.g., green steel and cement), and high-integrity carbon credit frameworks. Our approach will recognize other standards, with guidance to be developed this year and published in 2027.

### ○ **Transparency of implementation progress:**

We know there is already good work being done by other organizations around the implementation of the net-zero transition. But companies highlight a gap in real-time, actionable data on what works, what others are doing, and where barriers exist. We will address this by consolidating system-wide data on emissions and investment, developing leading indicators such as capital stock turnover and planned investment, and generating insights across our network. We will use this to provide private benchmarking for companies, and an annual public system assessment identifying where genuine progress is being made, and which actions could unlock further progress. Our focus will be on providing data and insights for others to use—whether organizations working on policy design and dialogue, or consultancies advising individual companies.

## 2: MAXIMIZING IMPACT — STRENGTHENING PARTNERSHIPS AND EXPANDING OUR NETWORK OF COMPANIES

Companies have shared with us that the current net-zero ecosystem can feel fragmented, leading to unnecessary burden on stretched sustainability teams, and there is a lack of a clear narrative about the benefits and challenges of corporate action on the energy transition and climate.

A more coherent and consistent system would allow us to increase our impact, which would be buttressed through expanding the SBTi's network of companies, particularly in high-emitting sectors and regions.

### ○ **Strengthened partnerships and system coherence:**

Our guiding principle is to ensure a coherent, joined-up approach with clear roles for the different organizations across the system. The SBTi will focus on its unique strengths in setting and delivering science-based ambition, while recognizing the comparative advantage of partner organizations. We will provide an evidence-based account of progress, challenges, and business benefits of the corporate net-zero transition, and work with others to amplify this across the system. In different parts of the system, we will ensure that approaches are joined up, so as to avoid placing unnecessary burdens on companies.

### ○ **Expansion and regional growth:**

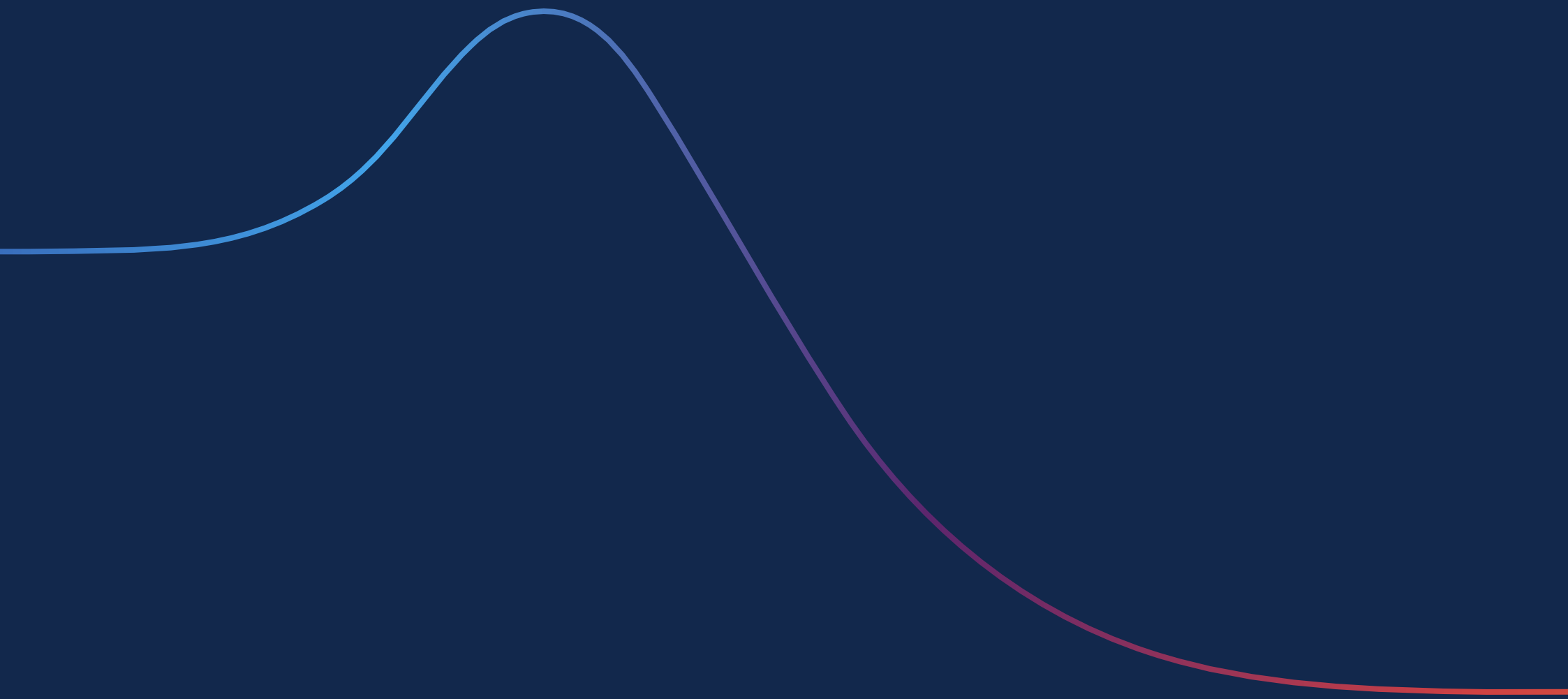
Our impact scales with our network, and we are focused on retaining and expanding our reach. We see particular growth opportunities through supply chains, sector-based approaches in high-emitting industries, market mechanisms that mobilize finance, and deeper engagement with the financial sector on near-term and net-zero approaches. We will harness growth opportunities in Asia and establish a targeted presence in high-emitting countries. In particular, we will establish offices in India and South-East Asia, as we have in Latin America, North America, and Europe. In Africa, we will start to build presence, including through capacity building and partnerships.

We are evolving our approaches to be a corporate transition partner at the leading edge of the net-zero transition. The full strategy sets out more details of the areas above, together with our vision, mission, objectives, success metrics, and next steps on implementation.





DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



**FOR MORE INFORMATION**

[info@sciencebasedtargets.org](mailto:info@sciencebasedtargets.org)