

CORPORATE NET-ZERO STANDARD VERSION 2.0 SECOND PUBLIC CONSULTATION DRAFT: SURVEY QUESTIONS

November 2025

Introduction

Welcome to the Science Based Targets initiative's (SBTi) public consultation survey. Thank you for taking part in the SBTi's Corporate Net-Zero Standard V2 Second Public Consultation.

Following the [Standard Operating Procedure for Development of SBTi Standards](#), this SBTi public consultation invites external stakeholders to provide feedback on the revised Corporate Net-Zero Standard Version 2.0 draft. The goal of this consultation is to ensure the revised draft is clear, practical, and aligned with stakeholder needs.

Whether you complete the entire survey or focus on the sections most relevant to you, your feedback is critical to the development of the Standard and your input will help shape the final version of the document.

Getting started

- This survey may take up to 2 hours to complete, but may take much less time, depending on the topics you choose to cover.
- The consultation period will be open from November 6, 2025 until December 8, 2025 at 9:00AM GMT.
- Your progress will be saved automatically as you complete the survey.
- You can download a PDF version of the survey [here](#) to review offline before responding.
- For definitions of technical terms, please reference the "Key Terms" section of the Standard, and the online [SBTi Glossary](#).

Submitting your response

You will receive a confirmation once you submit your response.

You can also request a copy of your response by checking the box at the end of the survey.

Important: Please make sure to click "Submit" on the final page of the survey. Only submitted responses can be received and included in the consultation analysis. Responses that are not formally submitted cannot be taken into account.

Survey objectives

The main objectives of this consultation survey are to:

- Gather stakeholder input on the Corporate Net-Zero Standard V2 Second Public Consultation draft to inform the development of the final version of the Standard.
- Elicit feedback on key topics that have emerged through the development process to date.
- Engage stakeholders to strengthen understanding, alignment, and support for the SBTi's Corporate Net-Zero Standard revision.

Your feedback will directly inform the next revision of the Standard.

What to expect from the survey

Materials for reference:

We welcome all stakeholders with an interest in this project development to share valuable feedback on the [Corporate Net-Zero Standard Version 2.0 Second Public Consultation Draft](#).

We also encourage you to refer to the following supplementary material:

1. [Corporate Net-Zero Standard Version 2.0 Second Public Consultation Executive Summary](#)
2. Executive Summary translations into [Arabic](#), [French](#), [Japanese](#), [Korean](#), [Mandarin](#), [Portuguese](#), and [Spanish](#)
3. [Launch video](#)
4. [Digital consultation guide](#)
5. [Methods documentation](#)
6. [Pathways documentation](#)
7. Explanatory research series:
 - a. [How to use the SBTi Corporate Net-Zero Standard Version 2 alongside other SBTi Standards](#)
 - b. [Deep dive: Evolving approaches to address scope 1 emissions](#)
 - c. [Integrating a decade of learning in voluntary low-carbon energy markets](#)
 - d. [Towards a focused and flexible framework for scope 3 targets](#)
 - e. [Ongoing emissions responsibility: A framework for credible and competitive climate action](#)
 - f. [Nature and CDR: How SBTi's Ongoing Emissions Responsibility framework incentivizes both](#)
8. [Ongoing Emissions Responsibility Tool](#)
9. [Corporate Net-Zero Standard V2 First Public Consultation Feedback Report](#)

Survey structure

- The first section, "About you", collects background information to help SBTi analyze feedback by stakeholder groups.
- All subsequent questions are optional, but we encourage you to respond.

- You will be asked to provide comments on key questions that are critical to informing the further development of the Corporate Net-Zero Standard Version 2.0.

How your input will be used

All feedback will be reviewed and analyzed by the SBTi and used to inform the next revision of the Corporate Net-Zero Standard Version 2.0.

Results of the Corporate Net-Zero Standard Version 2.0 Second Public Consultation will be published in an anonymized and aggregated format. Individual respondents will not be identified and all personal and identifying information will be removed. Answers to questions and written comments may be published.

Responses will be categorized by stakeholder type in order to support analysis. When analyzing the data, it is helpful for the SBTi to know which responses are from which stakeholder group, so we kindly ask you to provide us with information about your organization.

For details on how your data is handled, please refer to the Disclaimer and Data Privacy section below.

Please note

- Feedback submitted outside of this survey, unclear or incomplete submissions, may not be reviewed or considered.
- Respondents are encouraged to provide their own original input to the survey. While we recognize that AI tools may be used for translations or refinements, responses that appear to be entirely AI-generated or bot-generated without original input may not be considered by the SBTi. The SBTi reserves the right to exclude such submissions from analysis.

Need help?

If you have questions regarding this survey or the consultation process, please contact standards@sciencebasedtargets.org.

Thank you for your time and contribution to the development of the Corporate Net-Zero Standard V2.

Your feedback is critical to ensuring that the revised Standard reflects the needs, experiences, and insights of the global stakeholder community. We look forward to receiving your responses.

Disclaimer and data privacy

Please note that any personal data you provide will remain confidential and will be processed in accordance with all relevant SBTi policies, including but not limited to [Data Privacy Policy](#) and all relevant and applicable data protection and data privacy regulations and legislation. All information collected by the SBTi will be used solely for the purposes of this Corporate Net-Zero

Standard Version 2.0 Second Public Consultation, except where participants have provided explicit consent for other uses. The SBTi shall retain information in accordance with its [Data Privacy Policy](#), [Standard Operating Procedure](#), or any regulatory or legislative requirements.

We collect, handle, and safeguard the information provided within this survey in the following way:

- The data collected is used exclusively for the purpose of this consultation, including the evaluation and analysis of submissions.
- Your personal data will be treated with the utmost confidentiality. We will not disclose your personal information without your explicit consent.
- We employ industry-standard security measures to protect your data against unauthorized access, disclosure, alteration, or destruction. We are committed to maintaining the security and integrity of all data collected.
- We will retain your data only for as long as necessary to fulfill the purposes outlined in this consultation unless a longer retention period is necessary for legitimate research and compliance purposes.
- Any information or data that is published based on submissions will be anonymized.

Although reasonable care was taken in the preparation of this survey, the Science Based Targets initiative (SBTi) affirms that the survey is provided without warranty, either expressed or implied, of accuracy, completeness or fitness for purpose. The SBTi hereby further disclaims any liability, direct or indirect, for damages or loss relating to the use of this survey to the fullest extent permitted by law.

The information (including data) contained in this survey is not intended to constitute or form the basis of any advice (financial or otherwise). The SBTi does not accept any liability for any claim or loss arising from any use of or reliance on any data or information.

The contents of this survey are protected by copyright. Information or material from this survey may be reproduced only in unaltered form for personal, non-commercial use. All other rights are reserved. Information or material used from this survey may be used only for the purposes of private study, research, criticism, or review permitted under the Copyright Designs & Patents Act 1988 as amended from time to time ('Copyright Act'). Any reproduction permitted in accordance with the Copyright Act shall acknowledge this survey as the source of any selected passage, extract, diagram, content or other information.

“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.

© SBTi 2025

Table 1 - General introductory questions

General topic	Questions
About you (all mandatory questions, unless explicit)	1. First name* 2. Last name* 3. Job title* 4. Email address* 5. Organization name* 6. Type of organization* <i>[Drop down list of organization type]</i> • Corporate (Private Sector) • Financial Institution • Professional Services & Consultancies • Industry Association & Business Network • Government & Public Sector • State-Owned Enterprise (SOE) • Multilateral & International Organization • Academia, Research Institution & Think Tank • Civil Society & Advocacy NGO • Service-Oriented Non-Profit & Foundation • Non-Profit Business Member Organization • Standard-Setting Body • Media & Journalism • Labor Union & Worker • N/A - Responding as an individual 7. If you are a Corporate, Financial Institution, or Professional Service & Consultancy: What is your company's SBTi status? • My company has a validated net-zero science-based target • My company has a validated near-term science-based target • My company has a commitment to set a science-based target • My company has not committed to set science-based targets and doesn't have a validated target • N/A - Not relevant to me. 8. If you are a Corporate, Financial Institution, or Professional Service & Consultancy: What was your company's net annual turnover in the most recent reporting year (revenue)? • > 450M USD • 50-450M USD • <50M USD • Unsure / do not wish to disclose • N/A - Not relevant to me. 9. If you are a Corporate, Financial Institution, or Professional Service & Consultancy: Select the range that best represents your total number of full-time employees in your most recent reporting year. • More than 1,000 • Between 250 and 1,000 • Fewer than 250 • N/A - Not relevant to me. 10. If you are a Corporate, Financial Institution, or Professional Service & Consultancy: <i>What sector does your company operate in?</i><i>[Drop down list of sector classifications]</i> • Aerospace and Defense • Air Freight Transportation and Logistics • Air Transportation - Airlines • Air Transportation - Airport Services • Automobiles and Components

General topic	Questions
	• Banks, Diverse Financials, Insurance • Building Products • Chemicals • Construction and Engineering • Construction Materials • Consumer Durables, Household and Personal Products • Containers and Packaging • Education Services • Electric Utilities and Independent Power Producers and Energy Traders (including fossil, alternative and nuclear energy) • Electrical Equipment and Machinery • Food and Beverage Processing • Food and Staples Retailing • Food Production - Agricultural Production • Food Production - Animal Source Food Production • Forest and Paper Products - Forestry, Timber, Pulp and Paper, Rubber • Gas Utilities • Ground Transportation - Highways and Railtracks • Ground Transportation - Railroads Transportation • Ground Transportation - Trucking Transportation • Healthcare Equipment and Supplies • Healthcare Providers and Services, and Healthcare Technology • Homebuilding • Hotels, Restaurants and Leisure, and Tourism Services • Media • Mining - Coal • Mining - Iron, Aluminum, Other Metals • Mining - Other (Rare Minerals, Precious Metals and Gems) • NGO • Oil and Gas • Pharmaceuticals, Biotechnology and Life Sciences • Professional Services • Public Agencies • Real Estate • Retailing • Semiconductors and Semiconductors Equipment • Software and Services • Solid Waste Management Utilities • Specialized Consumer Services • Specialized Financial Services, Consumer Finance, Insurance Brokerage Firms • Technology Hardware and Equipment • Telecommunication Services • Textiles, Apparel, Footwear and Luxury Goods • Tires • Tobacco • Trading Companies and Distributors, and Commercial Services and Supplies • Water Transportation - Ports and Services • Water Transportation - Water Transportation • Water Utilities • N/A 11. Are you responding to this survey based on your experience and understanding of:* • Your own organization • A specific client • Your experience with a range of organizations

General topic	Questions
	12. Are you a current or previous SBTi advisory or working group member? [Yes No]* 13. If so, which group (select as many as are relevant) • Scientific Advisory Group • Technical Advisory Group • Corporate Net-Zero Standard V2.0 Expert Working Groups • BVCM Expert Advisory Group • MRV Expert Advisory Group • Net-Zero V1.0 Expert Advisory Group • Financial Institutions Expert Advisory Group • Other sector-specific advisory group 14. Which region is your organization headquartered in? If you are responding in a personal capacity, please select the region where you are based.* • Africa • Asia • Europe • Latin America • North America • Oceania 15. What country is your organization headquartered in? If you are responding in a personal capacity, please select the country where you are based.*<i>[Drop down list of country]</i> • <i>Afghanistan</i> • <i>Albania</i> • <i>Algeria</i> • <i>American Samoa</i> • <i>Andorra</i> • <i>Angola</i> • <i>Anguilla</i> • <i>Antarctica</i> • <i>Antigua and Barbuda</i> • <i>Argentina</i> • <i>Armenia</i> • <i>Aruba</i> • <i>Australia</i> • <i>Austria</i> • <i>Azerbaijan</i> • <i>Bahamas (The)</i> • <i>Bahrain</i> • <i>Bangladesh</i> • <i>Barbados</i> • <i>Belarus</i> • <i>Belgium</i> • <i>Belize</i> • <i>Benin</i> • <i>Bermuda</i> • <i>Bhutan</i> • <i>Bolivia (Plurinational State of)</i> • <i>Bonaire, Sint Eustatius and Saba</i> • <i>Bosnia and Herzegovina</i> • <i>Botswana</i> • <i>Bouvet Island</i> • <i>Brazil</i> • <i>British Indian Ocean Territory (the)</i> • <i>Brunei Darussalam</i> • <i>Bulgaria</i> • <i>Burkina Faso</i>

General topic	Questions
	• <i>Burundi</i> • <i>Cabo Verde</i> • <i>Cambodia</i> • <i>Cameroon</i> • <i>Canada</i> • <i>Cayman Islands (the)</i> • <i>Central African Republic (the)</i> • <i>Chad</i> • <i>Chile</i> • <i>China</i> • <i>Christmas Island</i> • <i>Cocos (Keeling) Islands (the)</i> • <i>Colombia</i> • <i>Comoros (the)</i> • <i>Congo (the Democratic Republic of the)</i> • <i>Congo (the)</i> • <i>Cook Islands (the)</i> • <i>Costa Rica</i> • <i>Croatia</i> • <i>Cuba</i> • <i>Curaçao</i> • <i>Cyprus</i> • <i>Czechia</i> • <i>Côte d'Ivoire</i> • <i>Denmark</i> • <i>Djibouti</i> • <i>Dominica</i> • <i>Dominican Republic (the)</i> • <i>Ecuador</i> • <i>Egypt</i> • <i>El Salvador</i> • <i>Equatorial Guinea</i> • <i>Eritrea</i> • <i>Estonia</i> • <i>Eswatini</i> • <i>Ethiopia</i> • <i>Falkland Islands (the) [Malvinas]</i> • <i>Faroe Islands (the)</i> • <i>Fiji</i> • <i>Finland</i> • <i>France</i> • <i>French Guiana</i> • <i>French Polynesia</i> • <i>French Southern Territories (the)</i> • <i>Gabon</i> • <i>Gambia (the)</i> • <i>Georgia</i> • <i>Germany</i> • <i>Ghana</i> • <i>Gibraltar</i> • <i>Greece</i> • <i>Greenland</i> • <i>Grenada</i> • <i>Guadeloupe</i> • <i>Guam</i> • <i>Guatemala</i> • <i>Guernsey</i>

General topic	Questions
	• <i>Guinea</i> • <i>Guinea-Bissau</i> • <i>Guyana</i> • <i>Haiti</i> • <i>Heard Island and McDonald Islands</i> • <i>Holy See (the)</i> • <i>Honduras</i> • <i>Hong Kong</i> • <i>Hungary</i> • <i>Iceland</i> • <i>India</i> • <i>Indonesia</i> • <i>Iran (Islamic Republic of)</i> • <i>Iraq</i> • <i>Ireland</i> • <i>Isle of Man</i> • <i>Israel</i> • <i>Italy</i> • <i>Jamaica</i> • <i>Japan</i> • <i>Jersey</i> • <i>Jordan</i> • <i>Kazakhstan</i> • <i>Kenya</i> • <i>Kiribati</i> • <i>Korea (the Democratic People's Republic of)</i> • <i>Korea (the Republic of)</i> • <i>Kosovo</i> • <i>Kuwait</i> • <i>Kyrgyzstan</i> • <i>Lao People's Democratic Republic (the)</i> • <i>Latvia</i> • <i>Lebanon</i> • <i>Lesotho</i> • <i>Liberia</i> • <i>Libya</i> • <i>Liechtenstein</i> • <i>Lithuania</i> • <i>Luxembourg</i> • <i>Macao</i> • <i>Madagascar</i> • <i>Malawi</i> • <i>Malaysia</i> • <i>Maldives</i> • <i>Mali</i> • <i>Malta</i> • <i>Marshall Islands (the)</i> • <i>Martinique</i> • <i>Mauritania</i> • <i>Mauritius</i> • <i>Mayotte</i> • <i>Mexico</i> • <i>Micronesia (Federated States of)</i> • <i>Moldova (the Republic of)</i> • <i>Monaco</i> • <i>Mongolia</i> • <i>Montenegro</i>

General topic	Questions
	• <i>Montserrat</i> • <i>Morocco</i> • <i>Mozambique</i> • <i>Myanmar</i> • <i>Namibia</i> • <i>Nauru</i> • <i>Nepal</i> • <i>Netherlands (Kingdom of the)</i> • <i>New Caledonia</i> • <i>New Zealand</i> • <i>Nicaragua</i> • <i>Niger (the)</i> • <i>Nigeria</i> • <i>Niue</i> • <i>Norfolk Island</i> • <i>North Macedonia</i> • <i>Northern Mariana Islands (the)</i> • <i>Norway</i> • <i>Oman</i> • <i>Pakistan</i> • <i>Palau</i> • <i>Palestine, State of</i> • <i>Panama</i> • <i>Papua New Guinea</i> • <i>Paraguay</i> • <i>Peru</i> • <i>Philippines (the)</i> • <i>Pitcairn</i> • <i>Poland</i> • <i>Portugal</i> • <i>Puerto Rico</i> • <i>Qatar</i> • <i>Romania</i> • <i>Russian Federation (the)</i> • <i>Rwanda</i> • <i>Réunion</i> • <i>Saint Barthélemy</i> • <i>Saint Helena, Ascension and Tristan da Cunha</i> • <i>Saint Kitts and Nevis</i> • <i>Saint Lucia</i> • <i>Saint Martin (French part)</i> • <i>Saint Pierre and Miquelon</i> • <i>Saint Vincent and the Grenadines</i> • <i>Samoa</i> • <i>San Marino</i> • <i>Sao Tome and Principe</i> • <i>Saudi Arabia</i> • <i>Senegal</i> • <i>Serbia</i> • <i>Seychelles</i> • <i>Sierra Leone</i> • <i>Singapore</i> • <i>Sint Maarten (Dutch part)</i> • <i>Slovakia</i> • <i>Slovenia</i> • <i>Solomon Islands</i> • <i>Somalia</i>

General topic	Questions
	• <i>South Africa</i> • <i>South Georgia and the South Sandwich Islands</i> • <i>South Sudan</i> • <i>Spain</i> • <i>Sri Lanka</i> • <i>Sudan (the)</i> • <i>Suriname</i> • <i>Svalbard and Jan Mayen</i> • <i>Sweden</i> • <i>Switzerland</i> • <i>Syrian Arab Republic (the)</i> • <i>Taiwan (Province of China)</i> • <i>Tajikistan</i> • <i>Tanzania, the United Republic of</i> • <i>Thailand</i> • <i>Timor-Leste</i> • <i>Togo</i> • <i>Tokelau</i> • <i>Tonga</i> • <i>Trinidad and Tobago</i> • <i>Tunisia</i> • <i>Turkmenistan</i> • <i>Turks and Caicos Islands (the)</i> • <i>Tuvalu</i> • <i>Türkiye</i> • <i>Uganda</i> • <i>Ukraine</i> • <i>United Arab Emirates (the)</i> • <i>United Kingdom of Great Britain and Northern Ireland (the)</i> • <i>United States Minor Outlying Islands (the)</i> • <i>United States of America (the)</i> • <i>Uruguay</i> • <i>Uzbekistan</i> • <i>Vanuatu</i> • <i>Venezuela (Bolivarian Republic of)</i> • <i>Viet Nam</i> • <i>Virgin Islands (British)</i> • <i>Virgin Islands (U.S.)</i> • <i>Wallis and Futuna</i> • <i>Western Sahara*</i> • <i>Yemen</i> • <i>Zambia</i> • <i>Zimbabwe</i> • <i>Åland Islands</i> 16. What countries does your company operate in? “Operate in” refers to the presence of activities and/or emissions that would fall within an organizational boundary for a GHG inventory.* <i>[Select all that apply]</i> • <i>Afghanistan</i> • <i>Albania</i> • <i>Algeria</i> • <i>American Samoa</i> • <i>Andorra</i> • <i>Angola</i> • <i>Anguilla</i> • <i>Antarctica</i> • <i>Antigua and Barbuda</i> • <i>Argentina</i>

General topic	Questions
	• <i>Armenia</i> • <i>Aruba</i> • <i>Australia</i> • <i>Austria</i> • <i>Azerbaijan</i> • <i>Bahamas (The)</i> • <i>Bahrain</i> • <i>Bangladesh</i> • <i>Barbados</i> • <i>Belarus</i> • <i>Belgium</i> • <i>Belize</i> • <i>Benin</i> • <i>Bermuda</i> • <i>Bhutan</i> • <i>Bolivia (Plurinational State of)</i> • <i>Bonaire, Sint Eustatius and Saba</i> • <i>Bosnia and Herzegovina</i> • <i>Botswana</i> • <i>Bouvet Island</i> • <i>Brazil</i> • <i>British Indian Ocean Territory (the)</i> • <i>Brunei Darussalam</i> • <i>Bulgaria</i> • <i>Burkina Faso</i> • <i>Burundi</i> • <i>Cabo Verde</i> • <i>Cambodia</i> • <i>Cameroon</i> • <i>Canada</i> • <i>Cayman Islands (the)</i> • <i>Central African Republic (the)</i> • <i>Chad</i> • <i>Chile</i> • <i>China</i> • <i>Christmas Island</i> • <i>Cocos (Keeling) Islands (the)</i> • <i>Colombia</i> • <i>Comoros (the)</i> • <i>Congo (the Democratic Republic of the)</i> • <i>Congo (the)</i> • <i>Cook Islands (the)</i> • <i>Costa Rica</i> • <i>Croatia</i> • <i>Cuba</i> • <i>Curaçao</i> • <i>Cyprus</i> • <i>Czechia</i> • <i>Côte d'Ivoire</i> • <i>Denmark</i> • <i>Djibouti</i> • <i>Dominica</i> • <i>Dominican Republic (the)</i> • <i>Ecuador</i> • <i>Egypt</i> • <i>El Salvador</i> • <i>Equatorial Guinea</i>

General topic	Questions
	• <i>Eritrea</i> • <i>Estonia</i> • <i>Eswatini</i> • <i>Ethiopia</i> • <i>Falkland Islands (the) [Malvinas]</i> • <i>Faroe Islands (the)</i> • <i>Fiji</i> • <i>Finland</i> • <i>France</i> • <i>French Guiana</i> • <i>French Polynesia</i> • <i>French Southern Territories (the)</i> • <i>Gabon</i> • <i>Gambia (the)</i> • <i>Georgia</i> • <i>Germany</i> • <i>Ghana</i> • <i>Gibraltar</i> • <i>Greece</i> • <i>Greenland</i> • <i>Grenada</i> • <i>Guadeloupe</i> • <i>Guam</i> • <i>Guatemala</i> • <i>Guernsey</i> • <i>Guinea</i> • <i>Guinea-Bissau</i> • <i>Guyana</i> • <i>Haiti</i> • <i>Heard Island and McDonald Islands</i> • <i>Holy See (the)</i> • <i>Honduras</i> • <i>Hong Kong</i> • <i>Hungary</i> • <i>Iceland</i> • <i>India</i> • <i>Indonesia</i> • <i>Iran (Islamic Republic of)</i> • <i>Iraq</i> • <i>Ireland</i> • <i>Isle of Man</i> • <i>Israel</i> • <i>Italy</i> • <i>Jamaica</i> • <i>Japan</i> • <i>Jersey</i> • <i>Jordan</i> • <i>Kazakhstan</i> • <i>Kenya</i> • <i>Kiribati</i> • <i>Korea (the Democratic People's Republic of)</i> • <i>Korea (the Republic of)</i> • <i>Kosovo</i> • <i>Kuwait</i> • <i>Kyrgyzstan</i> • <i>Lao People's Democratic Republic (the)</i> • <i>Latvia</i>

General topic	Questions
	• Lebanon • Lesotho • Liberia • Libya • Liechtenstein • Lithuania • Luxembourg • Macao • Madagascar • Malawi • Malaysia • Maldives • Mali • Malta • Marshall Islands (the) • Martinique • Mauritania • Mauritius • Mayotte • Mexico • Micronesia (Federated States of) • Moldova (the Republic of) • Monaco • Mongolia • Montenegro • Montserrat • Morocco • Mozambique • Myanmar • Namibia • Nauru • Nepal • Netherlands (Kingdom of the) • New Caledonia • New Zealand • Nicaragua • Niger (the) • Nigeria • Niue • Norfolk Island • North Macedonia • Northern Mariana Islands (the) • Norway • Oman • Pakistan • Palau • Palestine, State of • Panama • Papua New Guinea • Paraguay • Peru • Philippines (the) • Pitcairn • Poland • Portugal • Puerto Rico • Qatar

General topic	Questions
	• <i>Romania</i> • <i>Russian Federation (the)</i> • <i>Rwanda</i> • <i>Réunion</i> • <i>Saint Barthélemy</i> • <i>Saint Helena, Ascension and Tristan da Cunha</i> • <i>Saint Kitts and Nevis</i> • <i>Saint Lucia</i> • <i>Saint Martin (French part)</i> • <i>Saint Pierre and Miquelon</i> • <i>Saint Vincent and the Grenadines</i> • <i>Samoa</i> • <i>San Marino</i> • <i>Sao Tome and Principe</i> • <i>Saudi Arabia</i> • <i>Senegal</i> • <i>Serbia</i> • <i>Seychelles</i> • <i>Sierra Leone</i> • <i>Singapore</i> • <i>Sint Maarten (Dutch part)</i> • <i>Slovakia</i> • <i>Slovenia</i> • <i>Solomon Islands</i> • <i>Somalia</i> • <i>South Africa</i> • <i>South Georgia and the South Sandwich Islands</i> • <i>South Sudan</i> • <i>Spain</i> • <i>Sri Lanka</i> • <i>Sudan (the)</i> • <i>Suriname</i> • <i>Svalbard and Jan Mayen</i> • <i>Sweden</i> • <i>Switzerland</i> • <i>Syrian Arab Republic (the)</i> • <i>Taiwan (Province of China)</i> • <i>Tajikistan</i> • <i>Tanzania, the United Republic of</i> • <i>Thailand</i> • <i>Timor-Leste</i> • <i>Togo</i> • <i>Tokelau</i> • <i>Tonga</i> • <i>Trinidad and Tobago</i> • <i>Tunisia</i> • <i>Turkmenistan</i> • <i>Turks and Caicos Islands (the)</i> • <i>Tuvalu</i> • <i>Türkiye</i> • <i>Uganda</i> • <i>Ukraine</i> • <i>United Arab Emirates (the)</i> • <i>United Kingdom of Great Britain and Northern Ireland (the)</i> • <i>United States Minor Outlying Islands (the)</i> • <i>United States of America (the)</i> • <i>Uruguay</i>

General topic	Questions
	• <i>Uzbekistan</i> • <i>Vanuatu</i> • <i>Venezuela (Bolivarian Republic of)</i> • <i>Viet Nam</i> • <i>Virgin Islands (British)</i> • <i>Virgin Islands (U.S.)</i> • <i>Wallis and Futuna</i> • <i>Western Sahara*</i> • <i>Yemen</i> • <i>Zambia</i> • <i>Zimbabwe</i> • <i>Åland Islands</i>

Table 2 - Questions related to individual criteria

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
INTRODUCTION					
General questions	N/A	N/A	17. To what extent do you think the Corporate Net-Zero Standard V2.0 is readable and easy to understand? 18. If you somewhat or strongly disagree, explain why. 19. To what extent do you think the Corporate Net-Zero Standard V2.0 is ambitious enough to meaningfully take science-based climate action? 20. If you somewhat or strongly disagree, explain why. 21. To what extent do you think the Corporate Net-Zero Standard V2.0 is actionable? 22. If you somewhat or strongly disagree, explain why. 23. To what extent do you think the Corporate Net-Zero Standard V2.0 will assure the credibility of companies' climate action? 24. If you somewhat or strongly disagree, explain why. 25. To what extent do you think that the draft Corporate Net-Zero Standard V2.0 strives for equity? 26. If you somewhat or strongly disagree, explain why. 27. To what extent do you think that the draft Corporate Net-Zero Standard V2.0 does not compromise environmental sustainability?	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Strongly agree; Somewhat agree; Neutral; Somewhat disagree; Strongly disagree Single textbox for when the respondent disagrees (100 words max)	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			28. If you somewhat or strongly disagree, explain why.		
A.4 Framework of SBTi Standards	N/A	N/A	29. The introduction section outlines the SBTi framework of standards and explains how to use the two cross-sector standards (Corporate Net-Zero Standard V2.0 / Financial Institutions Net-Zero Standard V1.0) and sector standards / sector criteria documents in conjunction. How clear is this explanation? (Select one) a. Very clear b. Clear c. Neutral d. Unclear e. Very unclear 30. How do you suggest we can improve clarity in this section and throughout the Standard on using various SBTi Standards in conjunction?	Multiple choice Single textbox (300 words max)	
1. NET-ZERO AMBITION					
1. Net-zero ambition	Net-zero ambition	CNZS-C1.7	31. If companies were required to publish their net-zero ambition in a publicly accessible location (e.g., on their website or in an annual sustainability report), what impact do you believe this would have? <i>Note: This criterion is optional for Category B companies.</i> (Select all that apply) a. It would enhance transparency. b. It would strengthen credibility for companies pursuing SBTi validation. c. It would enhance accountability. d. It would increase administrative burden. e. It might discourage some companies from	Checkboxes	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			pursuing SBTi validation due to concerns about public scrutiny. f. It could create disproportionate challenges for smaller or resource-limited companies. g. It would have little to no impact. h. Not relevant to me. i. I don't agree with any of the presented options. 32. Is public disclosure of a company's own net-zero ambition important? (Select all that apply) a. It demonstrates transparency and allows external stakeholders to hold companies to account. b. It strengthens trust in corporate commitments and the SBTi process. c. It is useful but not critical. d. It adds little value, as credibility depends more on internal implementation. e. It could expose companies to reputational risk before validation is complete. f. Not relevant to me. g. I don't agree with any of the presented options.	Checkboxes	
2. BASE YEAR ASSESSMENT					
2.2 Determining performance in the target base year	N/A	CNZS-C6.3	33. In relation to bioenergy and bio-based feedstocks, should the provision of evidence demonstrating the sustainability of these materials be immediately mandatory for validation, or would a phased implementation be more appropriate? (Select one) a. Immediately mandatory for all companies. b. Phased implementation beginning with high-impact value-chain actors (e.g., feedstock	Multiple choice	The draft criterion on bioenergy and bio-based feedstocks requires companies using or producing bioenergy and bio-based feedstocks to provide evidence that these materials are sustainably sourced including certification through recognized

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			producers and tier 1 suppliers with greater influence over sourcing practices). c. Phased implementation for all companies. d. Should be a recommendation only. e. Not relevant to me. f. I don't agree with any of the presented options. 34. Where this evidence is not yet available, what additional mechanisms or safeguards could be applied to ensure sustainability and credibility?	Single textbox (100 words max)	schemes where available. This requirement is intended to mitigate the risk of overstating climate benefits by ensuring higher data accuracy and traceability for biomass-based products.
	N/A	CNZS-C7	35. How do you anticipate this assurance requirement for Category A companies would affect their ability to seek validation under the SBTi Standards? (Select one) a. Obtaining assurance could present a significant barrier to entry. b. It may be challenging for some companies but necessary to maintain credibility. c. Assurance requirements are reasonable and should not be a barrier to entry. d. Assurance requirements are essential for credibility. e. Not relevant to me. f. I don't agree with any of the presented options. 36. Should assurance be required for all companies seeking validation under the SBTi Standards, regardless of size? (Select one) a. Yes – It should be required for all companies. b. No – It should remain mandatory only for Category A companies. c. Yes – A phased approach would be appropriate (e.g., extending to Category B	Multiple choice Multiple choice	The draft proposes that large companies in high-income countries (Category A) be required to obtain, at minimum, limited assurance of target-setting metrics, while this remains optional for Category B companies.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			companies by 2035). d. Not relevant to me. e. I don't agree with any of the presented options.		
3. TARGET SETTING					
General	Target setting	CNZS-C10.30 and CNZS-C33.5	37. The SBTi is exploring different design options to ensure there are no gaps between the expiry of validated targets and the start of a new target cycle. Which of the following approaches do you consider preferable? (Rank in order of preference) a. Early renewal option: Companies may set new targets before the end of the current target period. b. Early renewal requirement: Companies are required to set new targets before the end of the current target period. c. Mid-term target requirement: Requiring near- and mid-term targets (e.g., 10-year targets alongside 5-year ones), allowing continued progress while performance against previous targets are assessed. d. Mid-term target recommendation: Encouraging organizations to set near- and mid-term targets (e.g., 10-year targets alongside 5-year ones).	Ranking	The first public consultation draft did not permit target renewal until the existing targets had expired, as new targets were intended to be informed by the performance of the previous ones. This question therefore seeks feedback on whether the approach introduced in the updated draft (allowing early renewal as an option, but not a requirement) is sufficient, or whether alternative solutions should be explored.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
Scope 1 targets	General	CNZS-C11.2.iii	38. What safeguards or requirements do you think are most important to ensure that this new approach maintains ambition and credibility across companies and sectors? (Select all that apply) a. Asset replacement rules (i.e., a benchmark, like technology readiness or availability, to signal when assets should be replaced). b. Transparent reporting on asset replacement timelines. c. Ensuring full consideration of non-asset replacement options (e.g., energy efficiency, fuel switching). d. Ensuring the new approach is consistent with a carbon budget. e. Interim emission reduction targets consistent with the science-based carbon budget and asset decarbonization plan. f. Not relevant to me. g. I don't agree with any of the presented options.	Checkboxes	The SBTi is considering a new approach for setting scope 1 targets that combines a top-down emissions budget with a bottom-up Asset Decarbonization Plan. This approach links implementation directly to a company's emissions budget, ensuring progress remains consistent with its net-zero ambition. Unlike straight-line reduction methods, it is intended to reflect the stepwise nature of decarbonization for capital-intensive activities, where emissions decline as assets are replaced or upgraded over time.
	Target setting	CNZS-C11	39. How should alignment metrics be used for scope 1 target setting? (Select one) a. Used as an alternative to scope 1 emission-reduction targets. b. Used in addition to scope 1 emission-reduction targets. c. Not used for scope 1 target setting.	Multiple choice	Considering the role of non-emissions-based alignment metrics for scope 2 and scope 3 (e.g., share of renewable electricity or supplier engagement coverage), the SBTi is exploring how similar alignment metrics could be used for scope 1. Examples of scope 1 alignment metrics include: • Share of low-carbon space and water heating. • Share of low-carbon process heating.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
					• Electric vehicle share in two/three-wheeler fleets. • Electric vehicle share in light-duty vehicle fleets. • Electric vehicle share in heavy-duty vehicle fleets.
		CNZS-C12	40. Which companies should be required to set long-term scope 1 emissions reduction targets? (Select all that apply) - Only Category A companies with more than 5% of emissions from emissions-intensive activities in heavy industry and transport. - Category A and Category B companies with more than 5% of emissions from emissions-intensive activities in heavy industry and transport. - All Category A companies, regardless of emissions profile. - All companies using the Asset Decarbonization Plan approach. - All companies seeking validation under the SBTi Standards (both Category A and B). - Not relevant to me. - I don't agree with any of the presented options.	Checkboxes	The draft proposes that long-term scope 1 targets be required only for Category A companies with more than 5% of emissions from emissions-intensive activities (as listed in metrics 1e–1k, Table A2 — heavy industry and transport), and for companies using the Asset Decarbonization Plan approach. Other companies are encouraged, but not required, to set long-term scope 1 targets.
Scope 2 targets	Target-setting approaches and coverage	CNZS-C14.1	41. On what basis should companies be able to make exclusions from a low-carbon electricity (LCE) target, if at all? (Select all that apply) - Based on external criteria, i.e., conditions in the market. 5% of electricity consumption to allocate as the company chooses. - Whatever exclusion mechanism is chosen, it	Checkboxes	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			should only be permitted for the first target-setting period. d. No consumption should be excluded. e. Not relevant to me. f. I don't agree with any of the presented options. 42. If you chose 'based on external criteria', which of the following do you think is most appropriate? (Select one) a. The absence of an energy attribute certificate system for electricity in the market. b. The absence of a low-carbon electricity product available through an electricity supplier in the market. c. The absence of both an energy attribute certificate system and an LCE product. d. Not relevant to me. e. I'm not sure. f. I don't agree with any of the presented options. 43. How should energy efficiency be addressed in scope 2 target setting? (Select all that apply) a. All companies should additionally set energy efficiency targets. b. Companies have sufficient economic incentive to improve energy efficiency already and do not need energy efficiency targets. c. Companies are sufficiently regulated with regards to energy efficiency already. d. Not relevant to me.	Multiple choice Checkboxes	
	LCE criteria	CNZS-C16.1 –	44. Do you agree or disagree that a commissioning or re-powering date limit of ten years is appropriate for a	Multiple choice	Voluntary LCE purchasing is often seen as controversial when it

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
		CNZS-C16.6	LCE target, with certain exemptions permissible? See RE100 and 24/7 frameworks for eligible exemptions. (Select one) a. Strongly agree b. Somewhat agree c. Neutral d. Somewhat disagree e. Strongly disagree 45. If you said 'somewhat disagree' or 'strongly disagree', please provide your reasoning. 46. How should a phase-in towards hourly matching start in 2030? (Select one) a. A percentage of the entire impacted LCE portfolio should start hourly matching in 2030. b. A percentage of all impacted sites should switch to hourly matching in 2030. c. All sites in the company's highest-consuming deliverability region should switch to hourly matching in 2030. d. Not relevant to me. e. I don't agree with any of the presented options. 47. Please provide any additional comments to support your response. 48. Should the SBTi provide a standardized list of low-carbon electricity (LCE) procurement types (e.g., on-site generation, power purchase agreements, utility green tariffs, unbundled certificates) to help determine whether company claims are classified as 'purchasing' or 'matching'? (Select one) a. No, companies should determine for	Single textbox (100 words max) Multiple choice Single textbox (100 words max) Multiple choice (select one)	involves decades-old generators that do not depend on the voluntary market to operate. Several voluntary initiatives, regional certifications and regulations include a limit on the age of the projects they allow to participate in LCE purchasing. This creates a stronger signal for new LCE capacity. A phase-in for hourly matching must be carefully considered. The SBTi should avoid encouraging companies to hourly match their LCE purchasing only at the hours where it is cheapest, failing to send a signal for LCE during hours of scarcity. Note 'impacted sites' refers to sites where the company purchases over 100 MWh in physical deliverability regions where total purchasing is over 10 GWh annually. 'LCE purchasing' is a controversial concept due to the complexity of consuming electricity from the grid. In reality, a company or electricity supplier is often matching an 'attribute' from an LCE generator with wholesale

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			themselves whether their LCE procurement constitutes purchasing or matching, without a standardized list. b. No, the SBTi should not define a list of procurement types, but should clearly define the criteria for when LCE is considered to be 'purchased', including what constitutes a physical and/or contractual link, or 'matched'. c. Yes, the SBTi should provide a list of procurement types to guide classification, but should not prescribe a hierarchy among them. d. Yes, the SBTi should provide a list of procurement types and should establish a hierarchy (e.g., indicating which types represent stronger or higher-impact purchasing relationships). e. I'm not sure. f. I don't agree with any of the options. 49. Do you agree or disagree that LCE criteria including physical deliverability, hourly matching, and a facility age limit sufficiently incentivize energy efficiency improvements? (Select one) a. Strongly agree b. Somewhat agree c. Neutral d. Somewhat disagree e. Strongly disagree 50. If you said 'somewhat disagree' or 'strongly disagree', please provide your reasoning.	Multiple choice (select one) Single textbox (100 words max)	electricity, and the end-user does not have a contractual relationship with the LCE generator's electricity (only its attributes). The Standard currently addresses this controversy by distinguishing between when a company is 'purchasing' LCE, rather than only matching LCE attributes to electricity consumption. The SBTi plans to provide more clarity on when low-carbon electricity can be considered "purchased" versus matched with attributes.
Scope 3 target setting	Low-carbon energy alignment	CNZS-C18	51. What should the long-term milestones be for low-carbon energy use by companies' value chains? (Select one)	Multiple choice	The draft Corporate Net-Zero Standard V2 framework introduces an option for

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			a. Reach 100% low-carbon energy by 2050, with no distinction between electricity and heat. b. Reach 100% low-carbon energy by 2050, and 100% low-carbon electricity by 2040 to reflect faster decarbonization of the power sector. c. Set separate targets — 100% low-carbon electricity by 2040 and 100% low-carbon heat by 2050. d. Move faster on electricity — achieve 100% low-carbon electricity by 2035, while maintaining 100% low-carbon heat and overall energy by 2050. e. Not relevant to me. f. I don't agree with any of the presented options. 52. How should companies set their near-term targets (5-year) to align with the long-term milestones above? (Select one) a. Company-determined milestones: Companies set their own 5-year milestones within the overall pathway to reach 100% low-carbon energy. b. Linear alignment: Targets follow a straight-line path from a base year to 100% low-carbon energy. c. SBTi milestones: Targets to meet milestone percentages, e.g., 70% low-carbon energy by 2030, 100% low-carbon electricity by 2040, and 100% low-carbon heat by 2050. d. Not relevant to me. e. I don't agree with any of the presented options.	Multiple choice (select one)	companies to address emissions from upstream and downstream counterparties by increasing the share of low-carbon energy, including heat and electricity. The current proposal outlines a phased approach, with milestones starting at 70% low-carbon energy use by 2030 and progressing to 100% by 2050. A more accelerated trajectory may be feasible and desirable, particularly given that companies are permitted to match their suppliers' consumption with high-quality energy attribute certificates.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
					Research and analysis firms. These questions are intended to get feedback on the proposal for phase out targets for professional services that support fossil fuel activities and the potential threshold for setting revenue-phase out targets.
			55. To what extent do you think Option 1 is suitable or unsuitable for the following products? (Select one per row) - Fossil fuels (coal, oil, gas) - Services that support fossil fuel extraction, processing, distribution, marketing, sales or expansion. - Products that consume fossil fuels (e.g., gas fuel boilers, thermal engines). - Products that contain or form GHGs that are emitted during use phase (i.e., refrigeration, fertilizers).	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Very unsuitable; Somewhat unsuitable; Neutral; Somewhat suitable; Very suitable	As for the other categories, category 11 shall be covered by targets if emissions in this category are greater or equal to 5% of total scope 3 emissions. Two approaches are proposed for addressing the emissions from the use of sold products that consume fossil fuels. - Option 1 – Revenue phase out: Phase out revenue on a linear trajectory from the target base year to 0% by 2050. - Option 2 – Sales alignment plan: Companies demonstrate their measures, timelines and investment plans to phase out sale of fossil fuels and related products/services and grow the share of revenue from net-zero aligned products to 100% by 2050 with 5 year milestones.
			56. To what extent do you think Option 2 is suitable or unsuitable for the following products? (Select one per row) - Fossil fuels (coal, oil, gas) - Services that support fossil fuel extraction, processing, distribution, marketing, sales or expansion - Products that consume fossil fuels	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options:	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			d. Products that contain or form GHGs that are emitted during use phase	Very unsuitable; Somewhat unsuitable; Neutral; Somewhat suitable; Very suitable	

	Activity pools	CNZS-C19	57. The Standard proposes the option of addressing emissions at the activity pool level for hard-to-trace emission sources in the value chain. How important do you believe the following guardrails are for addressing emissions at the activity pool level in a credible manner? (Select one per row) - Demonstration that traceability at the activity level cannot be established, in line with the Standard's conditions. - Accounting and reporting rules (e.g., to ensure companies don't claim emission reductions in their inventories when there's no clear physical or accounting link, in line with the GHG Protocol guidance). - Differentiated claims (e.g., prohibiting claims that suggest direct purchase or value chain decarbonization when the action only involves the purchase of an environmental attribute certificate, rather than the underlying physical commodity). - Quality criteria to ensure that interventions deliver a comparable transformation and climate impact to direct value-chain mitigation. 58. To what extent do you support or oppose the proposed quality criteria for activity pools set out in Box 3. (Select one per row) - Functional equivalence: Goods/services are substitutable and provide the same utility. - Physical connectivity: Demonstrable probability that purchases/services are physically served by the pool. - Geographic and operational clarity: Pools represent real sourcing regions, logistics routes, factory clusters or grids and avoid overly broad or overlapping pools. Boundaries must be disclosed.	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Very unimportant; Somewhat unimportant; Neutral; Somewhat important; Very important Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Strongly support; Somewhat support; Neutral;	An activity pool reflects a physical area or network that serves the reporting entity, with goods or services that can be considered interchangeable. See Box 3 in the draft Standard for more information. By taking action at the pool level, companies may more feasibly address scope 3 emissions within their target boundary. This draft proposes that companies may address emissions covered by targets at the activity pool level by: - Sourcing from pools that meet a specified reference intensity benchmark. - Supplier engagement targets that drive the adoption of science-based targets [or net-zero aligned practices] in the activity pool. - Purchasing aligned commodity and energy EACs from the pool, matched to the annual physical volume of goods or services covered by targets. The SBTi is seeking feedback on: - Additional potential activity pool interventions (e.g., company contributions that directly improve performance of a sourcing pool).
--	----------------	----------	---	--	--

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			d. Temporal relevance: Emissions factors (EFs) quantifying pool performance align to the reporting year. Where unavailable, use data ≤3 years old data with justification and update plans. Short-lived interventions (e.g., fuels) must align with the same reporting period. e. Emissions factors: Use the most representative, minimally disaggregated EF available, together with justification. f. Double-counting safeguards: Apply residual averages for non-participating actors and consider independent registries (or equivalent controls) to manage claims where multiple buyers share a pool. g. Transparency & MRV: Public disclosure of pool boundaries, EF methodology, chain of custody models, allocation rules and reconciliation periods. Third-party verification is required for pooled claims. 59. Are there any additional options for addressing emissions at the activity pool level that the SBTi should consider, and how could performance against these options be credibly demonstrated?	Somewhat oppose; Strongly oppose Single text box (100 words max)	Credibility safeguards for defining pool boundaries and ensuring claims.
	Sector-level intervention	CNZS-C20	60. The Standard proposes interventions at the sector level (e.g., unbundled procurement of commodity or energy EACs from sources that cannot be traced to the company's value chain) as an option when a low-carbon alternative is not yet available in the value-chain of the company. How important do you believe the following guardrails are for addressing emissions at the sector level? (Select one per row) a. Justification for addressing emissions at the sector level.	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Very unimportant;	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			b. Eligibility criteria defining which sectors and activities qualify as hard-to-abate. c. Limits on the portion of emissions addressed through sector-level interventions. d. Accounting and reporting guardrails (e.g., not deducting mitigation outcomes from sector-level interventions from the company's GHG emissions inventory). e. Differentiated claims (e.g., disallowing claims that imply direct value-chain mitigation, such as "low-carbon procurement"). f. Quality criteria to ensure that interventions contribute to sectoral transformation consistent with 1.5°C pathways. 61. To what extent do you agree that Advanced Market Commitments (AMCs) should be incorporated into the Corporate Net-Zero Standard as an eligible form of sector-level intervention for addressing scope 3 emissions? (Select one) a. Strongly agree b. Agree c. Neutral d. Disagree e. Strongly disagree 62. If AMCs are incorporated as an eligible form of sector-specific intervention for addressing scope 3 emissions, how could this be implemented into the Standard to ensure credible outcomes? Please consider safeguards, matching requirements, or design principles.	Somewhat unimportant; Neutral; Somewhat important; Very important Multiple choice Single textbox (100 words max)	Advanced Market Commitments (AMCs) refer to commitments to create predictable demand for emerging low-emission activities relevant to a company's value chain (e.g., advance purchase agreements for green cement or steel).
4. TAKING RESPONSIBILITY FOR ONGOING EMISSIONS					

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
4.2 Optional recognition program	N/A	CNZS-C23; CNZS-C24	63. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> How likely is your organization or client to seek optional recognition for ongoing emissions responsibility? (Select one) a. Very likely b. Somewhat likely c. Neutral d. Somewhat unlikely e. Very unlikely 64. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> If you selected 'Very likely' or 'Somewhat likely' in the previous question, please indicate which recognition level you are likely to pursue. (Select one) a. "Recognized" status (take responsibility for the impact of at least 1% of ongoing scope 1-3 emissions). b. "Leadership" status (take responsibility for the impact of 100% of ongoing scope 1-3 emissions). c. Neither. 65. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> If you selected "Recognized" status, what proportion of your ongoing emissions do you expect to cover in addition to the required 1% of scope 1-3 emissions (i.e., minimum level for recognition)? (Select all that apply) a. Only 1% of total scope 1-3 emissions (i.e., minimum level for recognition). b. All scope 1 and 2 emissions. c. All scope 3 emissions.	Multiple choice Multiple choice Checkboxes	The SBTi has developed a tool and explanatory documents to illustrate the principles of the optional recognition program and the scientific rationale that underpins it. We invite stakeholders to consult these materials to learn about the evolution of SBTi's approach, including the rationale for adopting an integrated Ongoing Emissions Responsibility framework. The tool allows exploration of estimated cost of recognition and post-2035 requirements responsibility levels, based on company data or sector average data. It is encouraged that stakeholders use this tool to inform their response to the relevant responsibility level questions.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			d. Specific emissions sources, e.g., business travel. e. Coverage aligned with best practice within my peer group. f. Other (please specify). 66. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> If you selected “Recognized” status, would introducing a mid-range recognition level focused on 100% coverage of scope 1 and 2 emissions, or 100% coverage of the company’s highest-emitting scope, make you more or less likely to participate at a higher tier? (Select one) a. 100% coverage of scope 1 and 2. b. 100% coverage of highest-emitting scope. c. No. d. Other (please specify).	Multiple choice w/single textbox for option d (max 100 words)	
	N/A	CNZS-C23	67. Do you think the proposed minimum responsibility level for recognition (1% of ongoing scope 1–3 emissions) is appropriate given the desire for wide participation? If not, please indicate what minimum % coverage you consider credible. (Select one) a. No – Too high (may limit participation). b. Yes – The 1% level is appropriate. c. No – Too low, credible level is 5% d. No – Too low, credible level is 10% e. No – Too low, credible level is 20% f. No – Too low, credible level is 25% g. No – Too low, credible level is over 25% h. Not relevant to me. i. I don’t agree with any of the presented options.	Multiple choice	The minimum responsibility for “Recognized” status applies to companies’ scopes 1, 2 and 3 ongoing emissions. This is to incentivize early action toward the coverage that will apply at the net-zero target year from which point companies are required to neutralize all remaining scope 1, 2 and 3 emissions. The 1% minimum responsibility level for recognition was established through feasibility analysis. The SBTi reviewed sectoral emissions data, average

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
					carbon credit prices in today's voluntary carbon market, and corporate profit data to assess affordability across industries. This analysis was complemented by a 2023 SBTi survey of companies' existing carbon credit purchases and climate-related expenditures. The results indicated that a 1% of scopes 1-3 contribution represents a meaningful but accessible starting point – high enough to create a signal of responsibility, but low enough to be feasible across diverse sectors and company sizes thus enabling broad uptake of the recognition program. We encourage stakeholders to use the tool the SBTi has developed to inform their response to the relevant responsibility level questions.
4.3 Post-2035 responsibility requirement	N/A	CZNS-C28	68. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> Would introducing a mandatory requirement in 2030 to take responsibility for 1% of scope 1-3 emissions prevent your company from undergoing validation with the SBTi? (Select one) a. No impact – Our company would still plan to seek SBTi validation. b. Some impact – Could reduce interest or readiness to validate. c. Significant impact – Likely to deter our	Multiple choice	Given the rapidly shrinking global carbon budget, there is a need for companies to take responsibility for the impact of their ongoing emissions as soon as possible. However, recognizing the technical, financial, and logistical challenges that an immediate requirement could create, the draft Standard introduces this requirement from 2035 onwards,

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			company from seeking validation. d. Unsure / cannot assess at this stage. e. Not relevant to me. f. I don't agree with any of the presented options.		at which point companies will be required to address their ongoing emissions with removals only.
	Responsibility level	CZNS-C28.1	69. What do you consider to be an appropriate required level of responsibility in 2035 for Category A companies? (Select one) a. 1% of scopes 1-3 is appropriate. b. This should not be required. c. 5% of scopes 1-3 is appropriate. d. 10% of scopes 1-3 is appropriate. e. Over 10% of scopes 1-3 is appropriate. f. Not relevant to me. g. I don't agree with any of the presented options h. Other.	Multiple choice	The SBTi has developed a tool to support this consultation that allows exploration of estimated cost of recognition and post-2035 requirements responsibility levels, based on company data or sector average data. Stakeholders should use this tool to inform their response to the relevant responsibility level questions. Initial feasibility assessments indicate 1% of scopes 1-3 could be a reasonable starting point for mandatory responsibility in 2035. The SBTi is seeking stakeholder feedback on this.
	Box 5	CNZS-C25	70. What are the potential benefits of including illustrative detail on the post-2035 requirement at this stage for companies? (Select all that apply) a. Supports mid-to long term planning. b. Enables earlier alignment of strategies, investments, and resources. c. Helps companies make informed decisions about their SBTi participation. d. Provides clarity for investors and external stakeholders on direction of travel. e. No significant benefit – such details should be	Checkboxes	The SBTi is consulting on what level of illustrative companies would benefit from including in Version 2 with regards to the minimum responsibility for ongoing emissions criteria, even if subject to change. To aid consultation, a detailed list of proposed illustrative criteria are set out in box 5.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			introduced in the next Standard revision. f. Unsure/cannot assess.		
	Box 5	CNZS-C25	71. If you consider there is a benefit in including this illustrative detail now, please indicate how important you consider the inclusion of the following illustrative criteria to be at this stage: a. C28.1. Responsibility level (e.g., starting at a portion of ongoing scope 1–3 emissions in 2035, rising linearly to 100% by 2050). b. C28.2. Eligible activities (requirement to support ex-post short-lived and long-lived removals). c. C28.3. Mitigation outcome share and scaling trajectory (illustrative threshold for long-lived removals and other eligible mitigation outcomes, and the corresponding ramp up pathway). d. C28.4. Temporal consistency (requirement for mitigation outcomes to occur within the same period as the emissions they address). e. C28.5. Shared responsibility for scope 3 emissions (conditions under which responsibility can be shared among value-chain partners). f. C28.6. Reporting requirements (disclosure of required information to the SBTi from 2035).	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Very unimportant; Somewhat unimportant; Neutral; Somewhat important; Very important	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
4.4 Neutralization and state of net-zero	Storage durability	CNZS- C29.2	72. Which durability approach do you consider most appropriate for neutralizing residual emissions at the net-zero target year? (Select one) a. Portfolio approach with a share of more durable and less durable removals aligned with global removals pathway from Paris-aligned scenarios (option presented in draft Standard). b. Like-for-like approach, matching storage durability to the atmospheric lifetime of different greenhouse gases. c. Not relevant to me. d. I don't agree with any of the presented options.	Multiple choice	The proposed requirement that 41% of residual emissions be neutralized through long-lived removals and the remaining through short-lived, long-lived, or combined removals is grounded in scientific modelling rather than normative judgement. This ratio reflects the mix of removals observed in a filtered set of 1.5°C pathways, derived from Integrated Assessment Models (IAMs). These models treat all CO₂ removals as durably stored and represent the carbon cycle in a necessarily simplified form. Accordingly, the framework adopts a portfolio approach aligned with the global mix of long- and short-lived storage implied by these scientific pathways, rather than prescribing sector-specific durability thresholds or like-for-like matching.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
	Responsibility for scope 3 residual emissions	CNZS-C29.4	73. What level of responsibility should companies hold for neutralizing residual scope 3 emissions at the net-zero target year? (Select one) a. No responsibility b. Shared responsibility c. Direct responsibility d. Not relevant to me e. I don't agree with any of the presented options	Multiple choice	The draft Standard proposes that companies ensure all residual scope 3 emissions are neutralized at the net-zero target year and thereafter, either through direct or shared responsibility. The approach acknowledges that scope 3 emissions occur across shared value chains, and that credible neutralization can be achieved collaboratively, provided there is robust evidence that the neutralization has taken place.
	N/A	CNZS-C29	74. <i>[This question will only appear for financial institutions]</i> Is there information or further guidance that would help financial institutions understand how the neutralization requirements in Corporate Net-Zero Standard V2 apply to their counterparties? (Select all that apply) a. No further clarification needed b. Case studies c. Detailed examples of neutralization for counterparties d. Sector-specific guidance e. FAQs or visual summaries 75. Please explain your response.	Checkboxes Single textbox (100 words max)	The Financial Institutions Net-Zero Standard requires Financial Institution counterparties with residual emissions to adhere to the neutralization requirements set out in the Corporate Net-Zero Standard V2 V2.
5. ASSESSING PERFORMANCE AND RENEWING TARGETS					
N/A - broad questions related to performance	N/A - broad questions related to	N/A - broad questions related to	76. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> How willing is your company to publicly disclose the percentage achievement for each target? (Select one)	Multiple choice	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
	performance	performance	a. Very willing b. Somewhat willing c. Neutral d. Somewhat unwilling e. Very unwilling 77. How should the SBTi communicate company performance against targets? (Select all that apply) a. Displaying achievement percentages on the SBTi Target Dashboard is sufficient. b. The SBTi should indicate whether each company has met or not met its target(s). c. The SBTi should provide graded performance categories (e.g., “on track,” “partially met,” “not met”). d. The SBTi should require companies to publish explanations for any underperformance. e. The SBTi should publish aggregate or anonymized summaries of overall progress. f. Not relevant to me. g. I don’t agree with any of the presented options. 78. <i>[This question will only appear for corporates, financial institutions, professional services and consultancies]</i> How could the reporting requirements be made more clear? (Select all that apply) a. Clearer references to Annex B throughout the Standard. b. Additional detail in Annex B. c. Clearer timeframes for reporting. d. Clearer applicability criteria. e. Keep reporting requirements throughout the Standard. f. Use Annex B only as a supplemental	Checkboxes Checkboxes	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			summary. g. Not relevant to me. h. I don't agree with any of the presented options. 79. When gaps in performance are identified, should companies be required, recommended, or permitted to purchase or use removals to address these gaps? Note: Companies would not be permitted to claim that they have met their targets even if removals are used to address the performance gap. (Select one) a. Removals should not be used to address performance gaps. b. Use of removals should be required. c. Use of removals should be recommended. d. Use of removals could be permitted. e. Not relevant to me. f. I don't agree with any of the presented options.	Multiple choice	
6. CLAIMS					
Chapter 6 and Annex D	N/A	N/A	80. Is the information in Chapter 6 and Annex D clear and accessible enough to support the development of claims? (Select one) a. Yes, following Chapter 6 and Annex D I know how to set claims. b. Yes, Chapter 6 and Annex D are clear, but I think more details are needed. c. Yes, Chapter 6 and Annex D are clear, but I would like to have more examples. d. No, I think Chapter 6 or Annex D are not clear. e. No, I need more information beyond Chapter 6 and Annex D. f. Not relevant to me.	Multiple choice	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			g. I don't agree with any of the presented options. 81. Do you foresee any risks or potential misinterpretations arising from proposed claims in Annex D, and what mitigation measures would you suggest to address them (for example, clearer definitions, disclosure requirements, third-party verification, or communication guidance)?	Open text (300 word max)	
ANNEX E: INTEGRITY PRINCIPLES FOR SUBSTANTIATING PROGRESS ON SCOPE 1, 2 AND 3 TARGETS USING EACS					
Annex E: Illustrative integrity principles	EACs for value chain emissions	NA	82. To what extent do you agree or disagree that the integrity principles for energy and commodity environmental attribute certificates (EACs) presented in Annex E provide sufficient guardrails to ensure the certificates meaningfully convey the desired attribute and are transacted in a manner that ensures robust and credible demonstration of performance against targets: (Select one per row) a. For scope 1 b. For scope 2 c. For scope 3 83. Are there any key gaps or missing principles that could strengthen the proposed integrity principles for energy and commodity EACs? 84. For companies that purchase energy and commodity environmental attribute certificates (EACs) or stakeholders that have awareness or experience of EAC markets, to what extent do you consider the principles outlined in Annex E to be reasonable and practicable for guiding the credible use of EACs	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Strongly agree; Somewhat agree; Neutral; Somewhat disagree; Strongly disagree Single textbox (100 words max) Multiple choice	Annex E outlines initial high-level principles for the potential use of commodity and energy environmental attribute certificates (EACs) in contributing toward achievement of alignment targets. These principles have been developed through research and engagement with the Corporate Net-Zero Standard V2 Expert Working Groups, and remain illustrative and provisional. As part of this consultation, the SBTi seeks stakeholder feedback to understand how companies interpret and could apply these principles in practice.

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			toward achievement of science-based targets? <i>Note: Please do not consider carbon credits within the context of this question.</i> (Select one) a. Very reasonable – The principles reflect current market realities, align with established best practices, and can be readily implemented by companies. b. Reasonable – The principles are broadly appropriate and feasible, though some clarification or minor adjustments may be needed. c. Somewhat reasonable – The principles are directionally appropriate but may be difficult to apply in practice or require further technical development. d. Not reasonable – The principles are impractical, inconsistent with how EAC markets currently function, or could lead to unintended consequences. e. Unsure / Not applicable – I do not have sufficient information or experience to assess the reasonableness of the principles. 85. For “somewhat reasonable” or “not reasonable”, please explain.	Single text box (100 words max)	
Annex E: Illustrative integrity principles for ongoing emissions responsibility	Ongoing emissions responsibility: Mitigation impact integrity principles	N/A	86. To what extent do you agree or disagree that the integrity principles for Ongoing Emissions Responsibility Mitigation Impact Contributions (Annex E) provide sufficient guardrails to ensure the program drives additional climate action and reduces the risk of greenwashing? (Select one per row) a. Ex-post delivery b. Robust quantification c. Additionality	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options:	We have intentionally started with what we believe is a complete and robust list, given it is essential to maintain a high bar of integrity to avoid the risk of greenwash. However, we recognize the importance of ensuring that the updated framework is both practical and

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			d. Transparency and disclosure e. Vintage f. Avoidance of leakage g. Risk of reversal safeguards h. Social and environmental safeguards i. Independent verification j. No double issuance or allocation k. Transparency of value distribution 87. Are there any key gaps or missing principles that could strengthen the proposed integrity principles for Ongoing Emissions Responsibility Mitigation Impact contributions?	Strongly agree; Somewhat agree; Neutral; Somewhat disagree; Strongly disagree Single textbox (100 words max)	implementable within the SBTi's validation process
	Ongoing emissions responsibility: Climate finance contribution integrity principles	NA	88. To what extent do you agree or disagree that the integrity principles for Ongoing Emissions Responsibility Climate Finance Contributions presented in Annex B provide sufficient guardrails to ensure the program drives additional climate action and reduces the risk of greenwashing. (Select one per row) a. Clear categorization and avoidance of double counting. b. Additionality. c. Credible pathway to climate impact. d. Delivery safeguards. e. Transparency. f. Environmental and social safeguards. g. Independent review. h. Temporal relevance. 89. Are there any key gaps or missing principles that could strengthen the proposed integrity principles for Ongoing Emissions Responsibility Climate Finance contributions?	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Strongly agree; Somewhat agree; Neutral; Somewhat disagree; Strongly disagree Single textbox (100 words max)	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
	Ongoing emissions responsibility: Neutralization integrity principles	N/A	90. To what extent do you agree or disagree that the proposed integrity principles for neutralization ensure credible, transparent, and verifiable claims at the net-zero target year? a. Ex-post delivery b. Robust quantification c. Additionality d. Transparency and disclosure e. Vintage f. Avoidance of leakage g. Risk of reversal safeguards h. Social and environmental safeguards i. Independent verification j. No double issuance or allocation k. Transparency of value distribution 91. Are there any key gaps or missing principles that could strengthen the proposed integrity principles for neutralization?	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Strongly agree; Somewhat agree; Neutral; Somewhat disagree; Strongly disagree Single textbox (100 words max)	
	N/A	N/A	92. To what extent do you consider the integrity principles outlined in Annex E to be reasonable or unreasonable for each activity type? (Select one per row) a. Mitigation Impact Contribution – Activities that reduce emissions from sources outside the company's value chain. b. Mitigation Impact Contribution – Activities that conserve, protect or enhance natural carbon sinks. c. Mitigation Impact Contribution – Activities that capture and store carbon in storage pools. d. Climate Finance Contribution – Ex-ante (forward-looking) mitigation funding. e. Climate Finance Contribution – Low/zero-carbon R&D and innovation funding.	Matrix, one response allowed per row. Proposed options to the left are rows. Columns are the following likert scale options: Very reasonable; Somewhat reasonable; Neutral; Somewhat unreasonable;	

Section	Sub-section	Criterion	Questions	Survey Monkey Question Type	Context
			f. Climate Finance Contribution – Funding for mitigation-enabling outcomes. g. Climate Finance Contribution – Funding for adaptation and resilience outcomes. h. Climate Finance Contribution – Loss and damage finance. i. Neutralization Integrity Principles.	Very unreasonable	

Table 3 - General closing questions

Questions
93. How did you find out about this Corporate Net-Zero Standard V2 Public Consultation? (Select all that apply) [Drop down list of opportunities] a. Bluesky b. Directly from SBTi staff c. LinkedIn d. News e. SBTi event or webinar f. Other event or webinar g. SBTi newsletter h. SBTi website i. Search engine j. Word of mouth k. X l. Other (please specify)
94. The SBTi would like to keep you informed about major milestones of the Corporate Net-Zero Standard V2, as well as other opportunities to provide feedback. Do you consent to being contacted by the SBTi for this purpose? (Select one) a. Yes b. No

95. If you do not already receive the SBTi newsletter, would you like to sign up to stay informed with the latest news from the SBTi? a. Yes b. No
96. How accessible did you find this survey? (Select one) a. Extremely assessible b. Somewhat accessible c. Neutral d. Not so accessible e. Not at all accessible
97. What other support or adaptations would help you participate effectively in Corporate Net-Zero Standard V2 public consultation?
<i>"Thank you for taking time to complete this Public Consultation survey. Your response has been submitted. Your feedback is crucial in helping us develop a practical and robust standard that supports businesses and drives faster climate action."</i> <i>If you have questions please reach out to standards@sciencebasedtargets.org.</i>