



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

MAIN CHANGES DOCUMENT

Corporate Net-Zero Standard V1.3
Corporate Near-Term Criteria V5.3
and related resources

September 2025

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 (together with SBTi, the “SBTi Group”). 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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1. INTRODUCTION

This document identifies the main changes made to the Corporate Net-Zero Standard and includes a table that explains the key changes made in more detail, following the structure of the revised standard.

The Corporate Net-Zero Standard and Corporate Near-Term Criteria have been revised between May 2025 - August 2025 to produce version V1.3. The purpose of this revision was to correct errors in the accounting requirements for bioenergy, provide clarity on eligible target years and avoid mischaracterization of companies with minimal fossil fuel activities.

The Corporate Net-Zero Standard V1.3 is a minor revision.¹ As per the [Standard Operating Procedure \(SOP\) for Development of SBTi Standards](#) (clause 104), the amendments made are classified as non-substantive and minor under SOP clause 104 a, b, d, e, f, g. The Corporate Net-Zero Standard V1.3 was approved by the Chief Technical Officer on 18 August 2025, as per SOP clause 105.

This document is for information only and is not a normative document for validation purposes. It does not explain the changes of the Corporate Net-Zero Standard completely and therefore does not substitute a comprehensive reading of the Corporate Net-Zero Standard. This document accompanies but is not part of the standard.

2. SUMMARY OF MAIN CHANGES

A high-level summary of the key changes of the Corporate Net-Zero Standard are set out below:

- Clarifications and corrections to bioenergy requirements.
- Removal of footnotes 29 and 35 to provide further clarity on eligible target years.
- Clarification on the applicability of sold, transmitted and/or distributed fossil fuel targets.
- Clarification on long-term target timeframes for companies using the power or maritime pathways.
- Introduction of recommendation to align near-term target years with the mandatory transition to V2.
- Clarification on eligible target-setting methods for companies in the Buildings sector.

3. SCALE OF CHANGES IN V1.3 OF THE CORPORATE NET-ZERO STANDARD

- There are no new criteria and no criteria have been removed.
- 11% (4 in absolute terms) of the criteria of the Corporate Net-Zero Standard have only minor revisions, while 89% (33 in absolute terms) of the criteria of the Corporate Net-Zero Standard have not changed.

¹ The V1.3 minor revision is distinct from the ongoing V2 major revision. For more information regarding the V2 major revision, please refer to the [SBTi website](#).

- 1 recommendation has been added.
- 1 recommendation has been revised.

4. OVERVIEW OF MAIN CHANGES IN V1.3 OF THE CORPORATE NET-ZERO STANDARD

The table below displays the key changes of the revision of V1.3 of the Corporate Net-Zero Standard.

The “Chapter/Document” and “Standard section/criterion number” are sourced from the previous version V1.2 of the Corporate Net-Zero Standard, unless otherwise stated. In the “Type of change” column, the following classifications are used:

- **Minor changes:** Minor alterations, edits, or updates to the document. These changes typically include correcting typographical errors, formatting inconsistencies, grammatical issues or other editorial improvements.
- **Clarifications:** A change that aims to provide an informative explanation of the intent of a requirement of the Standard, clearer or more concise language, improve the organization or structure of the document, or enhance readability without introducing new substantive requirements.
- **Technical corrections:** A change that involves correcting factual inaccuracies, references, or citations within the document. These corrections ensure the accuracy and reliability of the information presented without modifying the document's main content.
- **Editorial or presentational changes:** Changes that focus on improving the document's visual presentation, layout, or style. These changes aim to enhance the document's readability, consistency, or aesthetic appeal without altering its substantive content.
- **Administrative updates:** Administrative changes, such as updating contact information, revising publication dates, or modifying reference numbers. These updates ensure the document remains current and aligned with administrative requirements or organizational policies.
- **Simplification or harmonization:** Changes that simplify or harmonize the language or terminology used in the document, making it more consistent with other related SBTi documents or standards.

Table 1. Summary of changes of V1.3 of the Corporate Net-Zero Standard

Chapter / section	Criterion number	Type of change	Details and rationale of revision
5.2.3	NZ C11 and NT C10 – Bioenergy accounting	Clarification; technical correction	Correction to upstream accounting requirements, criterion eligibility and target coverage. Provides further alignment to GHG Protocol.

5.3.2	NZ C17 and NT C13 – Target year(s)	Clarification	Removal of footnote 29 to provide clarity on eligible target years. Addition of brief clarifying language related to relevant sector pathways' long-term target year requirements.
5.3.3	NZ R6 and NT R7 – 2030 target year	Clarification	Introduction of a recommendation to set all near-term target years as 2030, in order to facilitate a smoother transition to V2.
5.3.4.2	NZ C23 and NT C19 – Supplier or customer engagement targets	Clarification	Removal of footnote 35 to provide clarity on eligible target years.
5.5.1	NZ C37 and NT C22 – Sale, transmission, distribution of oil, natural gas, coal as well as other fossil fuels:	Clarification; technical correction	Introduction of an exception to the mandatory fossil fuel target, if the applicable emissions are immaterial, to avoid mischaracterizing companies with minimal fossil fuel-related emissions as part of the fossil fuel sector.
6	Table 4 – update of eligible target-setting methods for Financial Institutions and companies in the Buildings sector	Clarification	As the Buildings Guidance is now effective and the Financial Institutions Net-Zero Standard has been published, Table 4 has been updated to reflect these updates. Addition of brief clarifying language related to relevant sector pathways' long-term target year requirements.



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