SBTi Call to Action Guidelines

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1. About the Science Based Targets initiative

The Science Based Targets initiative (SBTi) champions science-based target setting as a powerful way of boosting companies' competitive advantage in the transition to the low-carbon economy. It is a collaboration between CDP, World Resources Institute (WRI), the World Wide Fund for Nature (WWF), and the United Nations Global Compact (UNGC) and one of the We Mean Business Coalition commitments. The initiative defines and promotes best practice in science-based target setting, offers resources and guidance to reduce barriers to adoption, and independently assesses and approves companies' targets. Learn more about the SBTi on our website.

2. Why join the Science Based Targets initiative?

How can business help prevent dangerous climate change?

The Paris agreement in 2015 saw near 200 of the world's governments commit to prevent dangerous climate change by limiting global warming to well-below 2°C. This signaled an acceleration in the transition to a low-carbon economy. Many companies are already demonstrating they have the skills, expertise and ingenuity to make this a reality - but need ambitious emissions reduction targets that ensure the transformational action they take is aligned with current climate science. Targets adopted by companies to reduce greenhouse gas (GHG) emissions are considered "science-based" if they are in line with what the latest climate science says is necessary to meet the goals of the Paris Agreement—to limit global warming to well-below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C.

The SBTi enables companies to demonstrate their leadership on climate action by publicly committing to science-based GHG reduction targets. As more and more companies join the initiative it will create a critical mass that will drive an increase in science-based target setting throughout the private sector. The overall aim of the initiative is for science-based target setting to become standard business practice and for corporations to play a major role in ensuring we keep global warming to a well-below a 2°C increase.

Benefits of setting science-based targets

In addition to preventing the adverse effects of climate change, science-based targets are advantageous for companies as well. Ambitious targets increase innovation; reduce regulatory uncertainty; strengthen investor confidence and credibility; and improve profitability and competitiveness. For more information on the benefits of setting science-based targets, refer to our 'Why Set a Science Based Target?' page.

Benefits of joining the SBTi Call to Action

The SBTi defines and promotes best practice in science-based target setting and offers resources and guidance to reduce barriers to adoption. The initiative is backed by four of the most prestigious environmental organizations: CDP, UNGC, WRI and WWF. Through the initiative, these partner organizations conduct a comprehensive quality assessment of the targets and provide multiple opportunities to showcase approved targets.

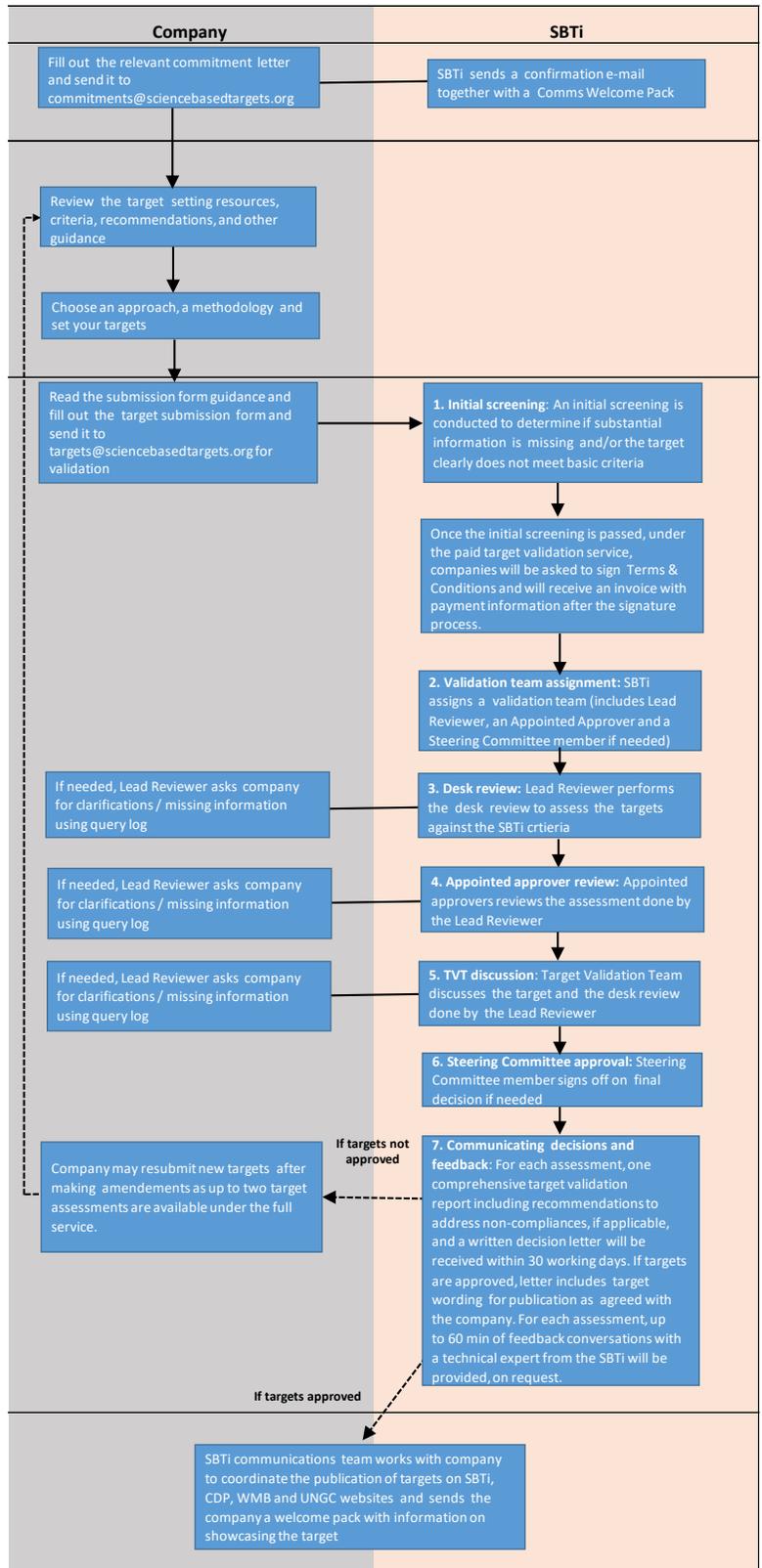**Who can join the Science Based Targets initiative?**

The SBTi promotes corporate climate action and encourages companies from all sectors to demonstrate their leadership by setting science-based emissions reduction targets. The initiative particularly welcomes efforts from the highest emitting sectors as they play a crucial role in ensuring the transition towards a low-carbon economy.

Currently, the initiative engages with companies and public-private enterprises and does not engage with cities, local governments, public sector institutions, educational institutions or other types of non-profit organizations. However, the initiative encourages interested stakeholders to reference science-based target setting methods when developing their greenhouse gas emissions targets.

In addition, the SBTi cannot currently accept targets submitted by companies in certain sectors in which further methodological work is required to validate the level of ambition of the target against a well-below 2°C decarbonization trajectory. This includes financial institutions, oil and gas companies (with exploration/production activities) and companies that receive 50% or more of their revenue from the sale, transmission or distribution of fossil fuels. For the details of how the SBTi defines a financial institution please refer to [this document.](#) Further development work is also being conducted in other sectors (e.g. chemicals) to refine sector-specific guidance and/or improve available reduction pathways. Companies in these and other sectors are encouraged to visit the [Sector Development](#)section on the SBTi website to learn about ongoing sectoral development work and to contact the initiative to learn about opportunities to engage in these efforts.

3. Overview of the SBTi Call to Action process

The infographic below outlines the different steps in the SBTi Call to Action process, from committing to having an approved target announced.

Company	SBTi

Company / **SBTi**

Fill out the relevant commitment letter and send it to commitments@sciencebasedtargets.org

SBTi sends a confirmation e-mail together with a Comms Welcome Pack

Review the target setting resources, criteria, recommendations, and other guidance

Choose an approach, a methodology and set your targets

Read the submission form guidance and fill out the target submission form and send it to targets@sciencebasedtargets.org for validation

1. Initial screening: An initial screening is conducted to determine if substantial information is missing and/or the target clearly does not meet basic criteria

Once the initial screening is passed, under the paid target validation service, companies will be asked to sign Terms & Conditions and will receive an invoice with payment information after the signature process.

2. Validation team assignment: SBTi assigns a validation team (includes Lead Reviewer, an Appointed Approver and a Steering Committee member if needed)

If needed, Lead Reviewer asks company for clarifications / missing information using query log

3. Desk review: Lead Reviewer performs the desk review to assess the targets against the SBTi crtieria

If needed, Lead Reviewer asks company for clarifications / missing information using query log

4. Appointed approver review: Appointed approvers reviews the assessment done by the Lead Reviewer

If needed, Lead Reviewer asks company for clarifications / missing information using query log

5. TVT discussion: Target Validation Team discusses the target and the desk review done by the Lead Reviewer

6. Steering Committee approval: Steering Committee member signs off on final decision if needed

If targets not approved

Company may resubmit new targets after making amendements as up to two target assessments are available under the full service.

7. Communicating decisions and feedback: For each assessment, one comprehensive target validation report including recommendations to address non-compliances, if applicable, and a written decision letter will be received within 30 working days. If targets are approved, letter includes target wording for publication as agreed with the company. For each assessment, up to 60 min of feedback conversations with a technical expert from the SBTi will be provided, on request.

If targets approved

SBTi communications team works with company to coordinate the publication of targets on SBTi, CDP, WMB and UNGC websites and sends the company a welcome pack with information on showcasing the target

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Step 1: Commit to set a science-based target

How to commit

Companies that wish to commit to set a science-based target should review and complete the commitment letter and send it to commitments@sciencebasedtargets.org. Signing the commitment letter indicates that your company will work to set a science-based emissions reduction target aligned with the Science Based Targets initiative's Criteria, wherein there are two available temperature ambition pathways, well-below 2°C and 1.5°C.

Please note that the commitment letter outlines a separate process for the oil and gas sector and financial institutions due to the unique nature of these sectors (please see the commitment letter for a definition of these sectors).

Oil and gas sector

The method for assessing oil and gas impacts and targets is being developed. Therefore, we cannot yet review or approve any targets submitted by oil and gas companies. In the interim, we invite such companies to publicly commit to setting science-based scope 1, 2 and 3 targets when a methodology is available by signing the commitment letter. We will also invite all committed oil and gas companies to participate in the consultation process for the method being developed. Once a target setting method is finalized, all committed oil and gas companies will be notified and asked to develop and submit their targets for validation, get them approved and published within two years.

For the purposes of the target validation by the SBTi, "Oil & Gas" includes, but is not limited to, integrated Oil & Gas companies, Integrated Gas companies, Exploration & Production Pure Players, Refining and Marketing Pure Players, Oil Products Distributors, Gas Distribution and Gas Retailers. The SBTi will assess companies on a case-by-case basis to determine whether companies will be classified as Oil & Gas companies for the purpose of SBTi validation, and if so, reserve the right to not move forward with their validation until after the SBTi Oil & Gas sector development has been completed.

Financial institutions

The method for assessing financial institutions' scope 3 impacts against a well-below-2°C emissions trajectory is still being developed. Therefore, we cannot yet review or approve any targets submitted by financial institutions. In the interim, we invite such institutions to publicly commit to setting science-based scope 1, 2 and 3 targets when a methodology is available by signing the commitment letter. We will also invite all committed financial institutions to participate in any process to develop target setting methods for the sector. Once a target setting method is finalized, all committed financial institutions will be notified and asked to develop and submit their targets for validation, get them approved and published within two years.

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[1] Please note that the above infographic does not apply to the target validation route specifically for Small and Medium Enterprises. For more information please see page 12-13 of this document.

<u>**Small and Medium Enterprises**</u>

Small and Medium Enterprises (SMEs) are not required to sign the standard commitment letter but they should use the "Target Setting Letter" specifically designed for SMEs. To learn more on the definition of SMEs and the target setting process, consult the section entitled "Small and Medium Enterprises" on page 12 of this document.

<u>**Business Ambition for 1.5°C**</u>

Companies are urged to aim for the highest level of ambition in their targets setting. The SBTi encourages companies to join the Business Ambition for 1.5°C Call to Action by signing the Business Ambition for 1.5°C Commitment Letter that indicates your intention to align your emissions reduction targets to 1.5°C. For companies not currently committed to the SBTi, the Business Ambition for 1.5°C Commitment Letter constitutes as your commitment to develop and submit emissions reduction targets aligned with the SBTi criteria.

We Mean Business

We Mean Business, a coalition of organizations working with thousands of the world's most influential businesses and investors, provides a platform for businesses and investors to be recognized for their climate action. Through the We Mean Business campaign, companies can commit to setting science-based targets as well as other actions such as procure 100% of electricity from renewable sources or put a price on carbon. By default, companies that commit to the Science Based Targets initiative count towards the We Mean Business Campaign. However, companies that commit to set science-based targets through the We Mean Business Commit to Action Campaign are required to sign the SBTi commitment letter to be formally recognized by the initiative.

Companies that have already committed to other closely related We Mean Business initiatives such as RE100 or EP100 are likely well-suited to set a science-based target. Likewise, those committed to science-based targets should consider how committing to 100% renewable power or improving their energy productivity would support their emission reduction efforts.

Benefits of committing

Signing the commitment letter indicates that the company will work towards setting a science-based emission reduction target. If the company already has an emissions reduction target, the letter confirms its interest in having its existing targets verified against a set of criteria developed by the SBTi or developing new targets that will align with these criteria.

After a company submits its commitment letter (either the general commitment letter or the Business Ambition for 1.5°C Commitment Letter) to commitments@sciencebasedtargets.org, it will be recognized as "Committed" on our Companies Taking Action webpage, as well as the We Mean Business and CDP websites. Companies who are engaging in the UN Global Compact will also be recognized on their website. The list of committed companies is updated every week. Companies that have committed will

receive a "Communications Welcome Pack" with more information on how to communicate their commitment.

Step 2: Develop a target

Once a company has signed the commitment letter, it will have up to 24 months to: (i) develop a science-based target aligned with the SBTi criteria, (ii) submit the target to the SBTi for an official validation and (iii) after approval, have the SBTi publish your targets on the relevant websites.

We encourage companies to start this process and submit your targets for validation as early as possible. If a company fails to complete all the above outlined steps by the end of the 24 months, their name will be removed from the SBTi Companies Taking Action webpage and our partners' websites. The SBTi will not grant companies extensions beyond the 24 months' timeline, as independently from a company's commitment status, companies can submit targets for validation and be added to the website with the status "targets set". Please refer to the Expired Commitments Protocol for more information.

The target has to be in line with the criteria that the SBTi considers critical for qualifying a target as "science-based." The SBTi has developed a suite of tools and guidance to help companies understand how to meet these criteria.

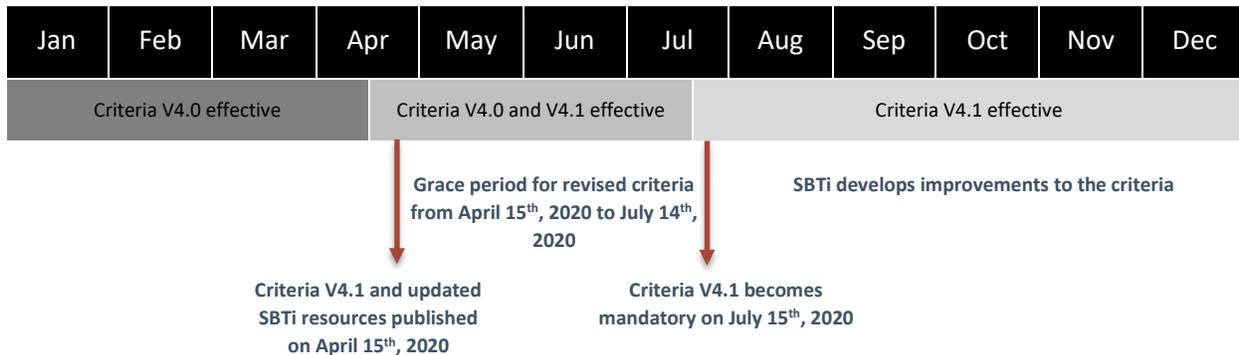## Review the latest target-setting resources

General guidance

Appendix I of this document provides resources on standards for calculating a company's GHG inventory, science-based target setting methods and how to set a science-based target. Companies should review relevant materials to ensure their inventory is calculated properly and is in line with the latest GHG accounting protocols, standards, and recommendations. The SBTi will support companies to understand which resources are available and which are the most appropriate for their needs. To stay up-to-date on our latest resources, events and other developments, companies are encouraged to join our newsletter by clicking 'sign up for updates' on our website, and/or visit our website regularly.

CDP Questionnaire

Companies can also be recognized for their science-based target setting efforts through the CDP disclosure platform. CDP considers targets approved by the initiative to reflect best practices in science-based target setting. Accordingly, CDP is incentivizing the adoption of science-based targets in its Climate Change Questionnaire. Targets approved by the SBTi earn leadership points, which are the highest scoring level in the questionnaire. For further information, please see CDP's Technical Note. Targets need to be submitted by June 15th, 2020 in order to count for CDP leadership points should the target be approved.

SBTi criteria and recommendations

Targets must meet all the SBTi criteria in order to be approved. The criteria and recommendations were developed using the GHG accounting and mitigation expertise of the SBTi's partner organizations, with support from the SBTi's Technical Advisory Group. Note that the SBTi criteria will be updated on an annual basis as per the timeline below as begun in 2019. Companies should make sure they are using the latest version of the criteria when developing their targets. Please see the timeline for 2020 below.

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec

Criteria V4.0 effective	Criteria V4.0 and V4.1 effective	Criteria V4.1 effective

Grace period for revised criteria from April 15th, 2020 to July 14th, 2020

SBTi develops improvements to the criteria

Criteria V4.1 and updated SBTi resources published on April 15th, 2020

Criteria V4.1 becomes mandatory on July 15th, 2020

Choose an approach and a methodology

Once companies have reviewed the relevant guidance, they need to choose an approach and then a methodology to set their science-based target. The Methods page provides a detailed explanation of the different approaches and methodologies available, as well as recommendations for setting science-based targets. The Science-based Target Setting Manual is updated on an annual basis to reflect current best practices and the SBTi criteria. In addition, please note it is highly recommended that when a company is developing its target, it remains in contact with the initiative to ensure it has the latest information on resources and recommendations.

Companies must also align their science-based targets with the requirements established through sector development work approved by the SBTi and are encouraged to consider additional recommendations. Please visit the Sector Development section for information on the sector-specific existing resources.

Targets do not necessarily have to be developed using one of the listed science-based target setting methods on our website as long as they meet all the SBTi criteria. However, if the target was developed using a recognized or recommended method, it should be noted in the Target Submission Form to help in the target validation process.

> ## Developing a Sector Pathway
>
> The Sectoral Decarbonization Approach (SDA) for science-based target-setting, a method developed by the SBTi partners with support from Navigant, covers a number of sectors. However, it needs to cover additional sectors, and more nuanced trajectories for sectors currently included need to be developed. The Science Based Targets initiative invites interested stakeholders to contribute to the expansion of the SDA methodology as established in the Sector Development Framework, which sets the guidelines to be followed by organizations interested in developing a science-based emissions reduction pathway or sector guidance to be considered for inclusion in the SDA.

Engaging with the SBTi throughout the target development process

It is recommended that when a company is developing its target, it carefully consults relevant resources and remains in contact with the initiative to ensure it has the latest information on resources and recommendations, as there may be refinements before the initiative is able to update the guidance documents. After reviewing all the available resources, companies can send any questions to info@sciencebasedtargets.org. Companies that have sent questions should ensure this address, as well as commitments@sciencebasedtargets.org and targets@sciencebasedtargets.org, are added to their contacts so that emails do not get filed in their spam folder.

Target validations

As of July 2020, the SBTi offers a single, streamlined target validation service. Preliminary validations, offered previous to July 2020, have been combined with our official validation process to create a single validation option. Feedback can be delivered for certain specific scopes or for all scopes and there is an option for this when completing the Target Validation Form. For example, if a financial institution would like to receive feedback on a scope 1 and 2 target while the sector development is being finalized, there is an option to select a validation of "scopes 1 and 2 only". Please note that if a company does not select "All Scopes (complete submission)" the validation result will be a rejection, but specific feedback on the portion that was submitted will be provided. The table below outlines various aspects of the validation process.

Item	Target validation
Who can be assessed	- Any company except financial institutions and most oil and gas companies.
Scope	- Evaluation of a company's target(s) against all SBTi criteria.
Target Submission Form	- Entire submission form must be completed, unless seeking feedback on specific scopes.

Reviewed by	- TVT, and if needed TWG or SC
Level of feedback provided	- Detailed feedback is provided. - A final decision letter is issued, together with a target validation report.
Validity of decision	- Approved targets modelled with an old version of tool(s)/method(s) are valid only within six months after the issuance date of the most recent tool(s)/method(s). After that period, the targets must be recalculated using the new tool/method.
Communications	- Companies are assigned an opt-out publication date for the SBTi website one month from their approval date (when deliverables were sent). This is communicated in their approval email. However, should this date not be agreed upon, companies must announce approved targets publicly within six months of the approval date.

Step 3: Submit your target for validation

Official validation of a company's target ensures that it meets a set of rigorous criteria defined by the SBTi. It is the company's responsibility to make the case that the target is science-based and clearly provide appropriate information. The section below provides an overview of the validation process.

Submit the target for an official validation

How company information is treated

The SBTi safeguards the confidentiality of all information provided by the company to assess its targets. This means that information provided will be used in accordance with the target validation service contract that companies are asked to sign before target assessments commence.

The paid target validation service

The SBTi has introduced a paid service for target validations since 2019. With this paid target validation service, the initiative aims to provide a faster target validation process and additional feedback to companies. Detailed information on this can be found in the SBTi's FAQs, section titled "Target Validation Service".

The target validation service is now applied to all companies submitting targets validation (as of February 2019). Companies headquartered in developing countries and emerging economies[3] are eligible for a fee exemption on request. The service offering is summarized in the table below.

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[3] As defined by the Department of Economic and Social Affairs of the United Nations Secretariat in the World Economic Situation and Prospects 2018. See FAQ E7 for more information.

Item	Target validation service
Who can be assessed	- Any company that passes the initial screening. Note that the cost for companies headquartered in developing countries and economies in transition can be waived
Target Submission Form	- Submission form must be completed as required per the validation requested, indicating if the company is using the full service or the resubmission option
Reviewed by	- TVT, and if needed TWG or SC

Level of feedback provided	- Detailed feedback is provided for each round of assessment[4] through a:
	  o Comprehensive target validation report including recommendations to address non-compliances if applicable
	  o Written decision letter
	  o Up to 60 min of feedback conversations with a technical expert from the SBTi, upon request, and prioritized for companies who are not approved

Turnaround times	- Written decision letter and target validation report within 30 working days
Communications	- Assistance with formulating the final wording of a target (if approved)

Target Submission Form

Companies that wish to submit targets to be evaluated should download the latest Target Submission Form and Guidance and fill it out as clearly, completely, and accurately as possible. It is highly recommended that companies consult the guidance available to complete the form, including the target language guidance, before filling out the form. Additional documents should be attached only if they are directly related to the information requested. Companies should reference the specific page numbers, figures, or text that is being referred to in accompanying documents. Missing, unclear, or erroneous information will result in the validation process being delayed.

It is the company's responsibility to ensure the integrity of the information provided. Once the form is completed, companies should send the submission form together with any supporting documents in one email to targets@sciencebasedtargets.org. The submission form should be submitted in **Word format.**

Small and Medium Enterprises

In recognition of the important role SMEs must play in global climate action, as well as, the limited resources available to companies of this size, the Call to Action Campaign has established a separate

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[4] The standard cost of the target validation service is 4950 USD (+ applicable VAT) and includes two rounds of assessments. Each round of assessment includes the following: the submission form is completed by the company; the submitted targets are assessed against the SBTi criteria; a report, a letter, and a feedback call upon request are provided. Please our FAQs page, section titled "Target Validation Service" for more information.

process for these companies.

As defined by the SBTi, a SME is defined as a: "*non-subsidiary, independent company which employs fewer than 500 employees*". SMEs are invited to submit targets through a dedicated target validation route, solely limited to SMEs.

In order to join the SBTi, SMEs shall complete the following steps:

1. Complete the company information details in the [Target Setting Letter](#).
2. Select one of the target options in the Letter.
3. Fill-out the emissions profile section.
4. Complete the contact details, sign the letter and pay the USD 1,000 target fee.
5. Send a digital copy of the letter in PDF format to [targets@sciencebasedtargets.org.](mailto:targets@sciencebasedtargets.org)

After submitting a target setting letter to targets@sciencebasedtargets.org and paying the target fee, a company will be recognized as having approved science-based targets at our [Companies Taking Action webpage](#) as well as on our partners' websites at [We Mean Business](#) and [CDP.](#) Companies who are engaging in the UN Global Compact will also be recognized on this [website](#).

Validation process

Process overview

After the target is submitted, the target validation process follows the steps described below. For processes and timelines regarding validations for CDP scoring, companies can refer to CDP's [Technical Note on SBTs](#). Targets need to be submitted by June 15th, 2020 in order to count for CDP leadership points should the target be approved.

I. Initial screening

A member of the SBTi team performs a review to ensure that the company has properly and completely filled-out the Target Submission Form, and that certain basic SBTi criteria (for example, the timeframe of scope 1, 2 and 3 targets) is met. The form may be sent back to the company outlining sections of the form that are missing and/or unclear. Once the form is deemed complete, a Validation Team is assigned. If basic criteria are not met, the company will receive a decision letter at this point.

The initial screening is performed before the Terms & Conditions are signed and before the invoice is sent to the company, to ensure basic criteria is met. If the initial screening is met, companies will be asked to sign the Terms & Conditions and will receive an invoice with payment information after the signature process.

II. Validation team assignment

The SBTi will assign a validation team for the target which includes a lead reviewer (LR), who is a qualified professional from one of the SBTi's partner organizations, and an appointed approver (AA) who is a qualified professional from a different partner organization as the reviewer. The LR will be the main point of contact between the company and the SBTi. Teams are assigned in a way that ensures that any real or

perceived conflicts of interest are avoided. Note that if the company had submitted a validation previously, the same reviewer will be assigned whenever possible.

III. Desk review

The LR will thoroughly assess the accuracy, relevance, completeness, consistency, and transparency of the information provided by the company in the submission form and any accompanying documents. The LR may send clarifications or information requests to the company summarized in a query log. The company must respond in writing to the query and send it back to the SBTi. After all queries are answered, the LR evaluates the company's target against the SBTi criteria and fills out a target validation report with her/his decision and sends it to the AA.

Please note that queries received from the validation team throughout the process **must be answered by the company within 2 business days** if the company wishes to receive the validation deliverables within the 30 business day timeframe.

IV. Appointed Approver review

The AA reviews the assessment done by the LR and completes the target validation report, confirming that all validation criteria have been assessed. If (s)he agrees with the recommendations from the LR, the LR sends the report for discussion within the Target Validation Team (TVT).

V. TVT discussion and approval

The LR submits the target validation report for discussion to the SBTi's TVT. If needed, the LR may ask the company for further information. Once all comments from the TVT are addressed, the LR forwards the recommendations for final sign-off on the validation outcome. On specific cases where the validation process is particularly complex, the target discussion will be escalated to the Steering Committee for appraisal and final sign-off on the validation outcome.

V. Steering Committee approval (if needed)

For specific cases where reaching a decision is particularly complex, the TVT might request that the Steering Committee provides final sign off on the validation decision. In those cases, the Steering Committee discusses the case and makes the final decision on the target submission.

VI. Communicating decisions and feedback

For each assessment, companies will receive one comprehensive target validation report including recommendations to address non-compliances if applicable, and a written decision letter within 30 working days. Companies will also receive up to 60 min of feedback conversations with a technical expert from the SBTi for each assessment upon request, and this is prioritized for companies who receive a target rejection. These feedback conversations should happen within the 15 business days after the decision or feedback letter is sent.

VII. Submission(s)

Two rounds of assessments will be provided for the cost of USD 4950 (+ applicable VAT). That means a company will be able to submit twice under the same service if needed. For example, if the company's first submission is not approved, it can update its targets considering the recommendations and feedback

received and resubmit for a second round of assessment.

Subsequent resubmissions under the target validation service cost USD 2490 (+ applicable VAT) per submission. Resubmissions will only include *one* target assessment. The resubmission price is available to companies that 1) have submitted at least once using the paid target validation service, 2) already have approved targets but need to update them, and/or 3) were approved through a preliminary validation under the free service.

Step 4: Announce the target

Shortly after the official approval letter is sent, a member of the SBTi communications team will contact the company to coordinate the public announcement of the target. A "Welcome Pack" will be sent to the company, which outlines how the target can be showcased/ communicated, how the SBTi logo may be used, and how the SBTi approval may be referenced. Once timing is agreed, the company will be listed as a company with an "approved target" on our Companies Taking Action webpage as well as on our partners' websites at We Mean Business and CDP. Companies who are engaging in the UN Global Compact will also be recognized on this website. Companies are assigned an opt-out publication date for the SBTi website one month from their approval date (when deliverables were sent). This is communicated in their approval email. However, should this date not be agreed upon, the SBTi can accept requests to embargo the release/announcement date of an approved target, but it must be announced within six months from the approval date. The website is updated weekly, so it's preferable that companies align their communications with this update iteration.

Acronyms/ Abbreviations

Appointed approver   AA

Greenhouse gas   GHG

Lead reviewer   LR

Sectoral Decarbonization Approach   SDA

Small and Medium Enterprises   SMEs

Target Validation Team   TVT

Technical Working Group   TWG

The Science Based Targets initiative   SBTi

World Resources Institute   WRI

World Wide Fund for Nature   WWF

United Nations Global Compact   UNGC

Glossary

Appointed approver (AA): A technical expert, directly employed by one of the SBTi partners, who performs target validations and reviews assessments made by LRs. Within a Validation Team for a specific target, the AA is from a different organization than the LR.

Initial screening: A review for completeness of the Target Submission Form, to ensure the company has provided all information required to assess the target and if the target meets certain criteria that are assessed at this stage (e.g. boundary, timeframe).

Lead reviewer (LR): A technical expert directly employed by one of the SBTi partners, who performs target validations including the following activities: reviews submission forms, assesses targets against SBTi criteria, liaises with companies, and submits assessments and recommendations.

Query log: A record of questions or requests for further information sent to the company and the company's response.

Resubmission: When the company sends a new or improved target back to the SBTi for evaluation after a previous official validation determined that the target did not meet one or more of the criteria.

Round of Assessment: Process from when the company sending a completed submission form to when the SBTi issues a decision on proposed targets and the related deliverables after the targets have been assessed against the SBTi criteria.

Science Based Targets initiative partners (SBTi partners): SBTi is a joint initiative by CDP, UNGC, WRI and WWF, commonly referred to as the partner organizations.

Steering Committee: The decision-making body of the SBTi initiative composed of one representative from each of the four SBTi partner organizations. One of its functions is to provide the final sign-off on target validation decisions that are particularly complex.

Target Submission Form: The form the company fills out with its inventory and target information. The SBTi uses the information in the form to determine if the targets meet its criteria during target validation.

Target validation: Evaluation process that a target must pass in order for the SBTi to endorse it as science-based. Only positive results are communicated publicly. The target validation is not a negotiation of a company's target(s), rather an assessment of the target(s) against the SBTi criteria.

Target validation service: A paid service for the target validation process that aims to provide a faster process and additional feedback to companies.

Target Validation Team (TVT): The technical arm of the SBTi that conducts target validations. Lead Reviewers are typically members of the TVT but they might be supported by the TWG to act as AA and/or external consultants hired to assist with the desk review portion of the target validation process.

Technical Working Group (TWG): The technical arm of the SBTi that develops tools and sector-specific developments. The TWG might also support the TVT as Appointed Approvers.

Appendix I - Target-setting resources

The Science Based Targets initiative highly recommends companies review the resources below before setting their emissions reduction targets. Please note that this list is comprehensive but not exhaustive.

GHG accounting standards and guidance

The Greenhouse Gas Protocol is the most used global standard for how to measure, manage, and report greenhouse gas emissions. Before setting a science-based target, companies should first ensure that their inventory is accurately calculated following these standards and guidance or other equivalent standards.

- GHG Protocol Corporate Standard: A step-by-step standard that companies can use to quantify and report their GHG emissions.
- GHG Protocol Scope 2 Guidance: How to measure emissions from purchased or acquired electricity, steam, heat, and cooling.

General guidance

- What is a science-based target?: The short video below provides a high-level overview of main science-based targets concepts.

Criteria, methods and approaches

- SBTi Criteria and Recommendation v4.1: a set of criteria and recommendations developed by the SBTi, that companies are assessed against during the target review process, in order to evaluate whether their targets are science-based.
- Foundations of Science-based Target Setting: a description of the SBTi's framework for developing target-setting methods that are in-line with science and for evaluating emissions scenarios associated with these methods.
- Methods: Basic information on the different methods and approaches for setting science-based targets.
- Science-based Target Setting Manual: Guidance for companies that are considering setting a GHG emissions reduction target, in the process of developing a new target, or adjusting a previous target. The Manual is updated on an annual basis to reflect latest best practices and the SBTi criteria.
- The Science-based Target Setting Tool: allows companies to enter their data and determine their science-based targets according to the SDA method and is regularly updated with recent ETP data.
- The Transport tool can be used to model science-based targets for direct and indirect transport emissions, with an accompanying supportive and explanatory document, Transport science-based target setting guidance.
- Target Validation Protocol: description of the steps and procedures that are followed during the target validation process.

Scope 3

- **GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard**: A standard that provides requirements and guidance on calculating and reducing value chain emissions.
- **GHG Protocol Scope 3 Guidance**: Links to more detailed guidance on calculating emissions in each of the 15 scope 3 categories.
- **Scope 3 Evaluator**: A web-based tool developed by the GHG Protocol and Quantis to estimate (i.e. screen) scope 3 emissions.
- **CDP Supply Chain Program**: This membership program provides a platform for companies and their suppliers to capture climate change data, which can be useful for emissions reductions related to purchased goods and services.

Document History

Version	Change/update description	Date finalized	Effective Dates
1.1	Original version of the SBTi C2A Guidelines	March 2017	March 2017 to February 16th 2018
1.2	Small updates on timelines and other details	February 16th 2018	February 16th, 2018 to June 1st 2018
1.3	Added the criteria revision timeline and adapted to criteria version 3.0	June 1st 2018	June 1st 2018
1.4	Integrated information on the target validation service and other details	October 15th 2018	October 15th 2018
1.5	Updated information on the target validation service and other details	April 17th 2019	April 17th 2019
1.6	Refinement of minor details to ensure up to date and relevant information	April 15th 2020	April 15th 2020