

SBTi Corporate Net-Zero Target Submission Form and Guidance

TWG-FOR-001/ Version 1.1

February 2022

SBTi Net-Zero Target Submission Form and Guidance

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Before filling out this form, please review the [SBTi Corporate Net-Zero Standard](https://sciencebasedtargets.org/resources/files/Net-Zero-Standard.pdf), which provides guidance on target development and details the criteria and recommendations for setting science-based net-zero targets. These criteria and recommendations can also be found within the SBTi [Corporate Net-Zero Criteria](https://sciencebasedtargets.org/resources/files/Net-Zero-Standard-Criteria.pdf).

The [Net-Zero Getting Started Guide](https://sciencebasedtargets.org/resources/files/Net-Zero-Getting-Started-Guide.pdf) describes how companies can ensure their near-term and long-term targets align with the SBTi [net-zero criteria](https://sciencebasedtargets.org/resources/files/Net-Zero-Standard-Criteria.pdf) and offers information on preparing for the net-zero validation process. Companies should pay close attention to the section within the Getting Started Guide entitled “Getting Ready for Net-Zero Target Validation” before submitting targets.

The SBTi strongly recommends that companies review [the Target Validation Protocol](https://sciencebasedtargets.org/resources/files/Target-Validation-Protocol.pdf), the [SBTi criteria](https://sciencebasedtargets.org/resources/files/SBTi-criteria.pdf) and available [SBTi sector-specific guidance](https://sciencebasedtargets.org/sectors) before developing targets. At the moment, the Target Validation Protocol is intended for near-term SBTs and will be updated during the next cycle of resource updates in late 2022 to reflect learnings from net-zero target validations.

Submission form guidance column

Please read this column carefully when completing the Net-Zero Target Submission Form. Adherence to these guidelines will ensure that our technical team has all the information needed and will help streamline the target validation process. Where relevant, this document provides references to additional guidance, such as specific chapters of the [Greenhouse Gas Protocol Corporate Standard](https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf). The references provided are not exhaustive and companies are encouraged to refer to additional guidance where needed.

Completeness of form

Please fill this form out as clearly, comprehensively, and accurately as possible. Missing, unclear, or erroneous information will result in the evaluation process being delayed. Please indicate “N/A” (not applicable) for table cells where information does not apply.

Veracity of the information

Companies should enter only true and accurate information and complete the form to the best of their knowledge. The person giving sign off does not have to do so physically but should just enter his/her name in the space provided.

|  |
| --- |
| **Please confirm that the information entered below is true and complete to the best of your knowledge:**  *I, \_\_\_\_\_\_\_\_\_\_ hereby certify that I have reviewed the relevant guidance documents and that the information provided below is true and complete to the best of my knowledge.*  Date: \_\_\_\_\_\_\_\_\_\_\_\_\_ Title: \_\_\_\_\_\_\_\_\_\_\_\_ |

Form submission

Please submit the completed form in **WORD FORMAT** via the online [Target Validation Booking System](https://form.jotform.co/targets/target-validation-booking-) for net-zero targets. The booking system reserves a date for your target validation service to begin and submits your target submission form and any other relevant documents to the SBTi for validation purposes. The following documents should be submitted:

* SBTi net-zero submission form;
* SBTi near-term target submission form/target update form\*
* SBTi net-zero excel supplement;
* Any SBT tools used to calculate targets.

\*Only relevant for net-zero package submissions that include near-term targets.

Additional contact

If you have any questions on the target validation process, please contact us at [targets@sciencebasedtargets.org](mailto:targets@sciencebasedtargets.org). For general questions, please email [info@sciencebasedtargets.org](mailto:info@sciencebasedtargets.org).

1. General Information

## Near-term SBT information

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| **1.1 VALIDATION REQUESTED** | | **SUBMISSION FORM GUIDANCE** |
| * + 1. **Does your company have an existing near-term SBT approved?** | Yes No | ***Companies must already have approved near-term science-based targets*** *in order to gain approval for long-term science-based targets and net-zero commitments.*  *If not, please submit the SBTi near-term submission form in combination with your net-zero submission form.* |
| * + 1. **What is your company’s near-term science-based target?**   *Please provide the target language of your company’s validated near-term science-based target. If you do not yet have an approved near-term target, please leave this section blank.* | Near-term target language: | *Companies can check the official target language of approved near-term science-based targets by checking the “*[*Companies taking action*](https://sciencebasedtargets.org/companies-taking-action)*” page of the SBTi website.* |
| * + 1. **Does your company’s existing near-term SBT meet the updated criteria to align with the Net-Zero Standard?**   *Details entered on current near-term targets will be used to check the level of ambition of validated near-term SBTs. If you do not have an existing near-term target, please check NA.* | Is your near-term SBT aligned to 1.5°C for scopes 1 and 2?  Yes  No NA  Is your near-term SBT aligned to well-below-2°C for scope 3?  Yes  No NA | *Companies can check the temperature alignment of their near-term target by checking the* [*SBTi website*](https://sciencebasedtargets.org/companies-taking-action)*.*  *Near-term science-based targets covering scope 3 must be well-below 2°C aligned or more ambitious. Currently available methods are absolute contraction (2.5% minimum annual linear average reduction), SDA (based on the IEA ETP 2017 B2DS scenario), supplier engagement, intensity (economic reduction of 7% y-o-y and physical reduction of 7% y-o-y) with a well-below 2°C minimum ambition.* |
| * + 1. **Did your company commit to the Business Ambition for 1.5°C campaign via Option 2 on or before October 28th, 2021?** | Did your company commit to the BA1.5°C campaign via Option 2:  Yes  No  If you answered yes above, is your near-term SBT aligned to well-below 2°C or more ambitious?  Yes | *In advance of finalization of the Net-Zero Standard criteria, companies were able to commit to setting net-zero targets through the Business Ambition for 1.5˚C campaign via Option 2. This option stated that companies could set near-term SBTs aligned with 1.5°C and well-below 2°C, but that more aggressive emissions reductions will need to happen in the longer term for the company to meet its net zero commitment. Note that from 15 July 2022 onwards, the SBTi will no longer validate targets in line with well-below 2°C.* |
| If you answered yes to question 1.1.1 and yes to both parts of questions 1.1.3 or 1.1.4, your company is not required to update near-term targets and only required to submit a long-term SBT for net-zero validation. Please proceed with this form. If not, your company is also required to submit a new near-term SBT or a target update for an existing SBT in order to be eligible for net-zero validation. | | |
| * + 1. **Is your company submitting a target update or a new near-term SBT?** | Target update  New near-term target  N/A | *If your company is submitting a target update for an existing near-term SBT, please include the completed update form in your submission. This form can be found on our website.* |

## General Information

|  |  |  |
| --- | --- | --- |
| **1.2 COMPANY INFORMATION** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Company name**   *Please indicate correct spelling, capitalization and punctuation to be used in public communications.* |  | *Company name as you want it to be publicly displayed on the SBTi and its partner’s websites, as well as, in other communication materials. If you are using your company’s legal designation, please make sure that the spelling, capitalization and punctuation of your company name is correct. If you are a CDP Responder and the name differs from how it appears in your CDP questionnaire response, please indicate how it differs.* |
| *Sections 1.2.2 and 1.2.3 are for tracking and identification purposes. ISINs are currently applicable only at the security level whereas LEIs will serve as a company level identifier. Both indicators, if applicable and available, should be disclosed.* | | |
| 1. **Company ISIN**   *Please indicate the ISIN (if relevant, and available) to be used to identify the company in the public SBTi database.* |  | *An International Securities Identification Number (ISIN) is a code that uniquely identifies a specific securities issue. ISIN codes have a total of 12 characters consisting of both letters and numbers.* |
| 1. **Company LEI**   *Please indicate the LEI (if relevant, and available) to be used to identify the company in the public SBTi database.* |  | *The* [*Legal Entity Identifier*](https://www.gleif.org/) *(LEI) is a unique global identifier for legal entities participating in financial transactions. Also known as an LEI code or LEI number. The identifier is formatted as a 20-character, alpha-numeric code based on ISO 17442. It connects to key information that enables clear and unique identification of legal entities participating in financial transactions.*  *To determine if your organisation has an LEI, please search* [*here*](https://search.gleif.org/#/search/simpleSearch)*.* |
| 1. **Are you a state-owned enterprise, non-profit organization, international organization, or other types of organization?**   *SBTi provides validation services to state-owned enterprises, but not for non-profit organizations, international organizations, etc.* | State-owned enterprise  Non-profit organizations  International organizations  Other: \_\_\_\_\_\_\_\_\_\_\_\_  N/A, we are a company | *At the moment, the SBTi focuses on promoting corporate climate action and encourages companies from all sectors to demonstrate their leadership by committing to set targets and getting their targets validated by the SBTi. The initiative particularly welcomes companies from the highest emitting sectors as they play a crucial role in ensuring the transition towards a net-zero economy.*  *Currently, the SBTi does not engage with cities, local governments, public sector institutions over 500 employees, educational institutions or non-profit organizations. The SBTi, encourages all these stakeholders to consider science-based target setting*[***methods***](https://sciencebasedtargets.org/methods/)*and other*[***resources***](https://sciencebasedtargets.org/resources/)*listed on our website and adapt them for their use, whenever possible.* |
| 1. **Headquarters’ location (city and country)** | City:  Country: | *Please indicate the city and country where your headquarters are located.* |
| 1. **Sector(s) the company operations in**   *The use of the SBTi sector classification is recommended* | Sector(s):  Please also indicate if you are the following types of companies:  Equity REIT  Mortgage REIT  Automobile original equipment manufacturer (OEM)  Financial institution  Oil and gas company\*  Company with more than 50% revenue from the exploration, extraction, mining and/or production of oil, natural gas, coal, as well as, other fossil fuels. | *Please list the main sector(s) your company operates in. No specific classification system is prescribed here, but if possible, we recommend the use of the* [*SBTi sector classification.*](https://sciencebasedtargets.org/resources/files/SBTi-Sector-Classification-Document.pdf) *If your company is involved in multiple sectors, please estimate the percentage of activity in each sector. If your company is a real estate investment trust (REIT), please specify if it is an equity REIT or a mortgage REIT (mortgage REITs will have to validate targets using the* [*SBTi framework for Financial Institutions*](https://sciencebasedtargets.org/financial-institutions/)*). Furthermore, financial institutions will need to follow the SBTi framework for Financial Institutions and submit targets using the* [*SBTi Target Submission Form and Guidance for Financial Institutions*](https://sciencebasedtargets.org/wp-content/uploads/2020/11/Financial-institution-SBTi-target-submission-form_pilot-version_1102-1.docx)*. For a definition of financial institutions, please see the* [*financial institution sector homepage*](https://sciencebasedtargets.org/sectors/financial-institutions#how-does-the-sb-ti-define-financial-institutions)*.*  *Note that the SBTi cannot officially validate or approve certain sectors’ targets due to lack of an available methodology to assess the company’s target(s) in a credible manner.*  *\*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.* |
| 1. **Please briefly describe the main operations and structure of your company. This includes a brief explanation of business activities and a clear overview of the different business segments of your company. Please also indicate the total number of employees.** | General description:  Please enter the total number of employees: | *Please briefly describe the main operations and structure of your company. This includes a brief explanation of the types of products/ services your company engages in and a clear overview of the different business segments of your company.*  *Please also enter the total number of employees to help us understand if the regular validation option or the* [*SME option*](https://sciencebasedtargets.org/wp-content/uploads/2020/04/SBT-SME-Target-Setting-Letter.pdf) *is suitable for you. If your company has 500 employees or less, you should plan to pursue the SME route.* |
| 1. **Company’s website** | Company’s website URL (English):  Company’s website URL (original language version): | *Please include your company’s website address. If your company operates in a country in which English is not the dominate spoken language and your main company website is in a different language, please also include this website address.* |
| 1. **Is your company a subsidiary of a larger holding company?** | Yes      No  If yes, please indicate its name and description of company relationship        If yes, has your parent company set science-based targets (SBTs) or is planning to do so?  Yes      No | *If your company is a subsidiary of a larger holding company that has its targets approved by the SBTi or is planning to submit their targets for approval, please select yes and indicate the name of the company and a short description of the relationship between the companies. Subsidiaries submitting long-term SBTs and net-zero commitments must already have near-term SBTs approved at the parent company level.* |
| 1. **Does your company have a subsidiary that has already set SBTs, or is planning to do so? If so, please indicate its name and whether their emissions are included in the target inventory submitted here.** | Yes    No  If yes, please indicate its name  If yes, are you including these subsidiary emissions in this target submission?  Yes     No  If emissions are not included, why not?  Reason: | *If your company is a holding company with subsidiaries that have targets approved by the SBTi or are planning to submit their targets for approval, please select yes and indicate the names of those subsidiaries.* |
| 1. **If your company is involved in the sale, transmission, and distribution of fossil fuels, what percentage of your revenue is generated by these activities? Please provide the source of this information (e.g., financial report)** | N/A my company is not involved in the sale, transmission, and distribution of fossil fuels  Percentage of revenue from these activities: *% revenue*  Source:   Click or tap here to enter text. | *Answer this question if your company is involved in the sale, transmission, and distribution of fossil fuel or indicate ‘N/A’ if not relevant.*  *Enter the percentage of revenue received from these activities. Please also provide the source of the percentage figure.* |
| 1. **If your company is involved in financial institution related activities, what percentage of your revenue is generated by these activities?** | N/A my company is not involved in financial institution related activities  Percentage of revenue from these activities: *% revenue*  Source:   Click or tap here to enter text. | *Answer this question if your company is involved in any of the financial services activities that the SBTi defines as part of the* [*financial institutions work*](https://sciencebasedtargets.org/sectors/financial-institutions) *or indicate ‘N/A’ if not relevant. Enter the percentage of revenue received from these activities. Please also provide the source of the percentage figure.* |
| 1. **Technical contact (name, title, e-mail, and phone number)** | Primary contact name:  Title:  Email:  Phone number:  Secondary contact name:  Title:  Email:  Phone number: | *Name, job title, e-mail and phone number of the person responsible for technical matters related to science-based targets within your company. This person will be the primary contact for our technical team. More than one contact may be listed if relevant, but please indicate who should be the primary contact.* |
| 1. **Communications contact (name, title and e-mail)** | Primary contact name:  Title:  Email:  Phone number:  Secondary contact name:  Title:  Email:  Phone number: | *Name, job title, e-mail and phone number of the person responsible for communications matters related to science-based targets within your company. If your company’s targets are approved, this person will be contacted by the SBTi communications team to coordinate the publication of the targets. You can list more than one contact if relevant, but please indicate who should be the primary contact.* |
| 1. **Name and contact of consultancy hired to develop targets, if any.** | Consultancy name:  Contact name:  Contact job title:  Contact email: | *If you hired a consultancy to develop or support the development of the targets submitted in this form, provide the name of the consultancy and a contact (name, e-mail, job title) within the consultancy, if possible.*  *The SBTi is collecting this information in order to engage with consultancies that are working on science-based targets and cross-promote events related to this topic, as well as, to ensure that we are able to avoid any potential conflicts of interest.* |
| 1. **Is your company a responder for the CDP 2022 Investor Climate Change Questionnaire?** | Yes      No | *If your company has responded or intends to respond to the CDP 2022 Investor Climate Change Questionnaire, select yes. If your company has also responded to that questionnaire in the past, please attach the responses for your targets’ base year and the most recent response together with your submission, if available. Whenever possible, the information provided in this form should be consistent with the relevant information in your CDP Questionnaire Response. If there are any significant inconsistencies, please explain them in Section 6.2.* |
| 1. **Have you paid any of the SBTi partners (CDP, UN Global Compact, WRI, or WWF) to receive technical advice to model your targets? If yes, state which partner(s) and describe the type of support you received.** | Yes      No  If yes, please state which partner(s) you obtained the service from, and the nature/scope of the service    In addition, do you have on going partnerships with any of the SBTi partners?  Yes      No  If yes, please indicate with which partner(s) you have ongoing partnerships with | *You should only consider payments made to any of the partners (CDP, UN Global Compact, WRI or WWF) in exchange of technical advice, support or guidance to develop science-based targets or evaluate targets against the SBTi criteria other than payments for the target validation service (see FAQs section entitled “Target Validation Service”).*  *If you selected “Yes”, please state which partner(s) you obtained the service from, and the nature/scope of the service. This information is requested to prevent conflicts of interest when assigning members of our technical team to review targets.* [*A conflict of interest*](https://sciencebasedtargets.org/about-us/conflict-of-interest-policy) *is triggered when a company provides any significant amount of funds to any of the SBTi partner organizations (e.g., through a partnership, service offering, donation). Any SBTi partner organization with a conflict of interest (COI) must be excluded from the assessment process.* |

1. GHG Inventory

## GHG inventory general questions

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| **2.1 GHG INVENTORY GENERAL QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Does your inventory follow the GHG Protocol Corporate Standard? If not, list and explain any deviation from its requirements.** | Yes  No  If not, explain deviations: \_\_\_\_\_\_\_\_\_\_\_\_\_ | *Indicate if your inventory is in accordance with the* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)*. Please indicate any deviation from the standard with reference to the chapter and page in question, as well as the justification for why the standard was not followed.* |
| 1. **State the consolidation approach used to calculate your GHG inventory and why it was chosen.** | Equity share  Financial control  Operational control  Briefly explain why it was chosen:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_ | *State whether you used the equity share or the control approach for your GHG inventory. If you used a control approach, state whether it was an operational or financial control approach. For more information on this please refer to Chapter 3 “Setting Organizational Boundaries” of* [*the GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)*.* |
| 1. **Has your company experienced any change in your company structure e.g., following recent acquisitions, divestments and/or mergers, that has led or could lead to significant changes in your emissions inventory?** | Yes      No | *Significant change is defined as a cumulative change of five percent or larger in an organization’s total base year emissions (CO2e).*  *For detailed guidelines, please review Chapter 5 of the* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard) *Tracking Emissions Over Time, the section entitled “Target Recalculation Protocol” in the SBTi Criteria and section 6 in the Corporate Manual.* |
| 1. **If your company has marked “Yes” in question 2.1.3, has the base year emissions data been retroactively recalculated to reflect this significant change? Please provide a brief description on how the base year data has been adjusted.** | Yes      No      N/A  Brief description \_\_\_\_\_\_\_\_ | *Significant change is defined as a cumulative change of five percent or larger in an organization’s total base year emissions (CO2e).*  *For detailed guidelines, please review Chapter 5 of the* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard) *Tracking Emissions Over Time and in the section entitled “Reporting and Recalculation” in the SBTi Criteria.* |
| 1. **If your company has retroactively re-baselined, has this change impacted the ambition or coverage of your existing near-term targets? If yes, has the existing target been updated in a target update submission or full resubmission?** | Yes     No     NA  Brief description of impacted ambition or coverage \_\_\_\_\_\_\_\_  If yes:  Target update  Full resubmission   No update  Briefly explain why no update has occurred:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_ | *Companies are required to review and recalculate targets if the GHG inventory has been re-baselined. Please review Chapter 5 of the* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard) *Tracking Emissions Over Time and in the section entitled “Reporting and Recalculation” in the SBTi Criteria.* |
| 1. **Have you included emissions from all subsidiaries and joint ventures in your inventory and target boundary in accordance with the chosen consolidation approach?** | Yes     No     N/A  If not, which subsidiaries/ joint ventures have you not included and why? \_\_\_\_\_\_\_\_\_\_\_\_\_ | *Per* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)*, parent companies, with the ability to direct the financial and operating policies of the subsidiaries, shall include 100% of subsidiaries’ emissions under operational or financial control approach. If the equity share approach is chosen, equity share of subsidiaries’ emissions shall be included in the parent company’s inventory.*  *If subsidiaries already have their targets approved by SBTi, the parent company’s target must still include the emissions of the subsidiary if it falls within the parent company’s emissions boundary given the chosen inventory consolidation approach.* |
| 1. **Do you have subsidiaries and/or joint ventures that occur outside your organizational boundary and consolidation approach that have therefore not been included?** | Yes      No     N/A  If yes , which subsidiaries/ joint ventures have you not included and why? \_\_\_\_\_\_\_\_\_\_\_\_\_ | *Per* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)*, parent companies, with the ability to direct the financial and operating policies of the subsidiaries, shall include 100% of subsidiaries’ emissions under operational or financial control approach. If the equity share approach is chosen, equity share of subsidiaries’ emissions shall be included in the parent company’s inventory.* |
| 1. **For any transport-related emissions, have they been calculated on a well-to-wheel basis?** | Yes      No  If not, explain deviations: \_\_\_\_\_\_\_\_\_\_\_\_\_ | *Transport-related emissions should follow the relevant* [*sector guidance*](https://sciencebasedtargets.org/sectors/transport#resources) *wherein emissions are reported on a well-to-wheel basis – this includes both the direct use emissions from fuel combustion (Tank-to-Wheel) but also upstream emissions related to fuel production and distribution (Well-to-Tank). Any transport-related emissions within the value chain, including subcontracted transport and other transportation outside the organizational boundaries should also follow the relevant sector guidance.* |
| 1. **Please specify the base year and the most recent year used in the GHG inventory table.** | Scope 1 and 2:  Base year: \_\_\_\_  Most recent year: \_\_\_\_  Scope 3:  Base year: \_\_\_\_  Most recent year: \_\_\_\_  *For fiscal years, please indicate this with the year preceded by “FY” and please indicate the start month and end month of the fiscal year*. | *State which base year the GHG inventory information refers to. For scope 3, if the same base year information is not available, you may use a different year, though the same base year for all scopes is preferred.*  *State which year the most recent information in the GHG inventory table refers to. This should be the most recent year for which complete GHG emissions inventory data is available, specifically 2019 or later.\* If the data is from different years for different scopes, specify for each.*  *\* For targets submitted for validation in 2022, the most recent inventory data submitted must be for 2019 at the earliest. Historically, the SBTi has only allowed two years prior as valid most recent year inventories, however, due to the COVID-19 pandemic, the SBTi will accept 2019 inventories in 2022.* |
| 1. **Is the base year of your long-term science-based target the same as the one used to calculate your near-term science-based target?** | Scope 1 and 2  Yes      No  Scope 3  Yes      No | *According to NZ-C6. Base year(s), the company shall use the same base year for its long-term science-based targets as its near-term SBTs. The base year must be no earlier than 2015.*  ***Note that only long-term SBTs with the same base year as near-term SBTs will be accepted.*** *If the answer to this question is no, the long-term science-based target will not be accepted and a new near-term submission form will need to be submitted.* |

## Scope 1 and 2 questions

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| **2.2 SCOPE 1 AND 2 QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Describe the primary operations and activities that account for emissions in scope 1 and 2.** | Scope 1:     Scope 2: | *For scope 1 and 2, please describe the primary activities of your company that are included in the inventory. If your company operates in different sectors, specify the activities for each. For more information on emissions scopes, refer to Chapter 4 “Setting Operational Boundaries” of* [*the GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)*.* |
| 1. **Which method will the company use to track performance towards its scope 2 target?** | Location-based Market-based | *State whether you plan to use the location-based or the market-based method to calculate your scope 2 emissions in future inventories and track progress towards your scope 2 target(s). If you plan to set two scope 2 targets, one for the market-based approach and one for the location-based approach, please specify the method for each target using the Target ID. For more information on this please refer to Chapter 4 “Scope 2 Accounting Methods” of* [*the*](http://www.ghgprotocol.org/standards/corporate-standard) [*GHG Protocol Scope 2 Guidance*](http://www.ghgprotocol.org/scope_2_guidance)*.* |

## Bioenergy questions

*If this section is not relevant for your company’s activities and GHG inventory, please mark questions as “N/A” or “No” and move onto section 2.4.*

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| **2.3 BIOENERGY QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Does your company generate any CO2 emissions from bioenergy use/production and/or biomass feedstock production for bioenergy?**   **If yes, please provide information on the methodology to estimate CO2 emissions from biofuels/biomass combustion and/or CO2 removals from the bioenergy sources used (if any).** | Yes      No  Methodology: | *Please select yes if your company uses and/or produces bioenergy (biofuels and/or biomass) as defined by IEA\*.*  *\*Bioenergy is energy generated from the conversion of solid, liquid and gaseous products derived from biomass. Biomass is any organic matter, i.e., biological material, available on a renewable basis. This includes feedstock derived from animals or plants, such as wood and agricultural crops, and organic waste from municipal and industrial sources.*  *Consider both the base year and the most recent year. Companies should provide justifications for why such sources are deemed renewable.*  *The SBTi criteria requires companies to provide information about direct biogenic emissions and removals associated with bioenergy, and to include these in the target boundary.*  *Companies are also recommended to report non-bioenergy related biogenic emissions alongside the inventory. Carbon sequestration not related to bioenergy feedstock are currently not accepted to count as progress towards SBTs or to net emissions in the inventory. The SBTi will develop more guidance on how to treat other biogenic emissions and carbon removals in the future.*  *If biogenic emissions from biomass and biofuels are considered carbon neutral, the company must provide justification of the underlying assumptions.*  *For the methodology section, please describe the accounting method used to estimate the emissions and/or removals included in the net-zero excel supplement. Please include a description of the bioenergy sources used, the emissions factors used and any other relevant information.* |
| 1. **Are direct land use change emissions relevant to your company?** | Yes      No  Are you calculating these emissions?  Yes      No  N/A, these emissions are not relevant  If yes, what method are you using to calculate these emissions?  Are these emissions included in your inventory and/or target boundary?  Calculated and included in the inventory only  Calculated and included in the inventory and target boundary  Calculated but not included in the inventory | *At the moment, the GHG protocol provides only limited guidance on agriculture, forestry and other land-use (AFOLU) emissions accounting and there are no sector-specific SBT setting methodologies available for companies in land-intensive sectors that include AFOLU emissions. The Science Based Targets initiative is undertaking a sector development project, the* [*SBTi Forest, Land and Agriculture project*](https://sciencebasedtargets.org/sector-development/forest-land-and-agriculture/) *(“SBTi FLAG”), led by WWF, to address this methodology gap. The effort will focus on the development of methods and guidance to enable the food, agriculture, and forest sectors to set science-based targets (SBTs) that include deforestation, and possibly other land-related impacts. In parallel to this effort, WRI and WBCSD are leading the development of three new GHG Protocol Standards on how companies should account for GHG emissions and removals in their annual inventories. The three standards will cover: 1. Carbon Removals and Sequestration, 2. Land Sector Emissions and Removals and 3. Bioenergy. The FLAG project and the new GHG Protocol Standards are complementary work streams that will provide the infrastructure needed for corporate target setting, accounting, and reporting of AFOLU-related emissions.*  *Land use change emissions in SBTs (non-FLAG) relates with bioenergy only. Other LUC emissions (related to food, forestry and any other land intensive sector) must be considered in a separated (FLAG) target.* |
| 1. **Do you have biogenic N2O and CH4 emissions? If so, have you included them in the inventory of the relevant scope(s)?** | Yes     No   N/A | *Please clarify if your company has biogenic N2O and CH4 emission and whether they have been included within the inventory of the relevant scope(s).* |
| 1. **If you reported biomass/biofuels CO2 emissions and CO2 removals related to biomass /biofuels feedstocks in the net-zero excel supplement, are these emissions included within the target(s) boundary? Under which target(s) are they included?** | N/A  Yes    If yes, please specify under which target(s) IDs:  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  No  *Note: this requirement needs to be met for target approval if your company reported biomass/biofuel emissions* | *As per the SBTi Criterion - Bioenergy accounting, if you reported emissions from bioenergy and/or removals related to biomass/biofuel feedstocks in the net-zero excel supplement, these must be included in the target boundary. If your targets are approved, you should also track those emissions and removals throughout the target period.* |
| 1. **If your targets include bioenergy, do you agree to include the bioenergy footnote in the target language?** | Yes      No   N/A | *For targets that include bioenergy, the target language must include the following footnote: "****\*The target boundary includes land-related emissions and removals from bioenergy feedstocks****.”* |
| 1. **If your company is part of the Food, Agriculture and Forest sectors, do you confirm that you agree to recalculate your targets in line with the FLAG method when available?** | Yes      No     N/A | *Companies in Forest, Land and Agriculture (FLAG) sectors will be required to update their GHG inventories in line with the upcoming* [*GHG Protocol Guidance on Carbon Removals and Land Use*](https://ghgprotocol.org/blog/new-greenhouse-gas-protocol-guidance-carbon-removals-and-land-use)*. Where this GHG inventory update triggers a target recalculation as described in the SBTi Criteria and Recommendations, companies are required to recalculate their targets in line with the* [*FLAG method.*](https://sciencebasedtargets.org/sectors/forest-land-and-agriculture) |

## Scope 3 questions

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| **2.4 SCOPE 3 QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Has the company completed a scope 3 screening and/or inventory of all categories?** | Yes      No  If yes, please specify:  Screening       Inventory  Hybrid approach using both screening and inventory *(e.g., inventory of category 1 and screening of category 2-15)*  If you used the hybrid approach:   * For which scope 3 categories did you perform a screening?   Category(ies) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_     * For which scope 3 categories did you perform an inventory?   Category(ies)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_*\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_* | *State whether your company has completed either a scope 3 screening or an inventory.  If yes, specify whether it was a screening or an inventory.*  *A scope 3 screening is a high-level evaluation to estimate the scope 3 emissions categories that are relevant to your company and indicate which ones are expected to be most significant. A scope 3 screening needs to be completed for all scope 3 categories, regardless of whether a company deems these scope 3 categories to be de minimis. The SBTi encourages companies to develop scope 3 inventories, but a screening is acceptable for an SBT submission, and the first and minimum step a company should complete. The GHG Protocol, in collaboration with Quantis, have released a free scope 3 screening tool, The Scope 3* [*Evaluator*](https://quantis-suite.com/Scope-3-Evaluator/)*. This tool asks a number of relatively simple questions and can be used by companies of all sizes and all sectors. For more information on scope 3 emissions inventory and screening, refer to the* [*Corporate Value Chain (Scope 3) Accounting and Reporting Standard*](http://www.ghgprotocol.org/standards/scope-3-standard)*.* |
| 1. **If you would like to have SBTi officially approve a target to reduce scope 3 emissions that fall outside the minimum boundary of scope 3 categories (“optional”), please enter basic information about this category of emissions, and explain how you plan to reduce these emissions**.   *For a definition of optional emissions for each scope 3 category, please see Table 5.4 on page 35 of the* [*Corporate Value Chain (Scope 3) Accounting and Reporting Standard*](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf)*.* | N/A, no optional scope 3 target submitted  Optional Scope 3 category name: *enter name per definition of the GHGP Scope 3 standard*  Briefly describe the activity in this category:  *describe activity*  How do you plan to reduce these emissions? Click or tap here to enter text. | *Companies may request to include targets to reduce optional scope 3 emissions in the official target language. Please first describe the category, report the base year and most recent year emissions, and indicate if these optional scope 3 emissions have been included in the GHG inventory table.*  *Please also describe your plans to reduce these emissions for SBTi to determine whether the actions are credible for these targets to be approved. If the targets are deemed ambitious, credible, and thus can be published by SBTi, the target language needs to be separate from the other approved targets.*  *For more information on optional scope 3 targets, please refer to the Target Validation Protocol.* |

## Exclusions

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| **2.5 EXCLUSIONS QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Describe and justify any exclusions from the inventory.** | Greenhouse gases excluded:  CO2     CH4      N2O     HFC     PFC    SF6     NF3      None  Facilities excluded:  Activities excluded:  Geographies excluded:  Operations excluded  Other exclusions: | *Please list any exclusions made from the inventory that should be within the consolidation boundary you used per the GHG Protocol (Question 2.1.2). For each type of exclusion listed (greenhouse gases, facilities, activities, geographies, operations, and/or others), describe the exclusion(s), if any, and provide a justification (e.g., emissions from this gas are below the de minimis threshold). Note that not being able to measure a gas that is significant is not a valid justification.*  *For greenhouse gases: select the ones that were excluded**from the inventory and provide an explanation. The* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard) *requires seven gases to be included in inventories: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF6) and nitrogen trifluoride (NF3). Additional information on the accounting amendment that requires NF3 to be included in GHG inventories can be found* [*here.*](http://www.ghgprotocol.org/blog/accounting-amendment-nf3-now-required-ghg-inventories) |
| 1. **Do the targets cover all seven GHGs (CO2, CH4, N2O, HFC, PFC, HF6, NF3) when relevant? If not, specify and justify exclusions.** | Yes  No  Greenhouse gases excluded:  CO2  CH4  N2O  HFC  PFC  SF6  NF3  **None**  Justification: Click or tap here to enter text. | *Indicate if your targets cover all seven GHGs: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF6) and nitrogen trifluoride (NF3). If not, select which ones are not covered and provide a justification (e.g., emissions from this gas are insignificant). Note that not being able to measure a gas that is significant is not a valid justification.* |
| 1. **How much of scope 1 and 2 emissions do the exclusions mentioned in question 2.5.1 represent? Estimate the percentage for each scope.**   **How much of scope 3 emissions do exclusions mentioned in question 2.5.1 represent? Estimate the percentage for each category.** | The following fields must be filled in if you indicated any exclusion in 2.5.1. Please enter zero if there is no exclusion.  \_\_\_\_% excluded from scope 1  \_\_\_\_% excluded from scope 2  \_\_\_\_% excluded from scopes 1 and 2 combined  \_\_\_\_% excluded from scope 3 total  List % excluded from each scope 3 category: | *For scope 1 and 2, estimate the % of emissions excluded considering the sum of exclusions stated in question 2.5.1. Note that according to SBTi criteria, companies may exclude up to 5% of scope 1 and scope 2 emissions combined in their inventory* ***and*** *target.*  *For scope 3, estimate the % of emissions excluded considering the sum of exclusions stated in question 2.5.1. Note that not being able to measure a scope 3 category is not a valid justification.* |

1. Target information

## Submitted targets (near-term)

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| **3.1 TARGET QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| **For companies submitting long-term targets only, please fill in information below about your previously approved near-term targets.**  **For companies submitting near and long-term targets in a package, please fill in information below about the near-term targets you are currently seeking validation for. The information you provide below should match the information provided in the near-term target submission/update form.**  **The SBTi will only approve targets that comply with the language templates and guidance. Following the guidelines on the target wording will speed-up the validation process and reduce the number of queries needed. Please closely adhere to the following target language template in question 3.1.1 below and only enter text where there are** *input fields.*  **Absolute target wording template:** *Company name* commits to reduce absolute enter scopes GHG emissions *percent reduction*% by *target year* from a *base year* base year.  **Intensity target wording template:** *Company name* commits to reduce *enter scopes* GHG emissions *percent reduction*% per *unit* by *target year* from a *base year* base year.  ***Guidelines for absolute and intensity-based emission reduction targets:***   * *The wording must refer to "GHG emissions" whenever targets cover all relevant GHGs, instead of only CO2 or another term.* * *The wording must specify if targets are absolute or intensity. For intensity targets, it is recommended as best practice to express their reductions in absolute terms in the target wording. In any case, for all intensity targets the wording must specify any units used.* * *The wording must specify the scopes the targets cover, and for targets covering scope 3, the name of the categories covered. For example: “Company A commits to reduce absolute scope 3 GHG emissions from purchased goods and services and use of sold products 30% by 2030 from a 2017 base year.”*   **Optional scope 3 target template:** *Company name* *also commits to reduce indirect use phase emissions percent% by target year from a base year.*  ***Guideline for optional scope 3 targets:***   * *In the target language, the target on either the direct or indirect-use phase emissions needs to be separated from the rest of the target language. For example, Company A commits to reduce absolute scope 3 GHG emissions from purchased goods and service [insert target reduction percentage]% by [insert target year] from a [insert base year]. Company A also commits to reduce indirect use phase emissions [insert target reduction percentage]% by [insert target year] from a [insert base year].*   **Renewable electricity procurement target wording template:**   * For companies already sourcing 100% renewable electricity: *Company name* commits to continue annually sourcing 100% renewable electricity through *target year* * For companies who have not yet achieved 100% renewable electricity: *Company name* commits to increase annual sourcing of renewable electricity from *percent*% in *base year* to *percent*% by *target year*.   ***Guideline for renewable electricity procurement targets:***   * *The wording must specify a target year up to 2030 for renewable electricity procurement targets.* | | *Please suggest wording to describe your target(s) for publication on the SBTi website. Examples can be found* [*here*](http://sciencebasedtargets.org/companies-taking-action/)*.*  ***General guidelines:***   * *The wording must be as concise and clear as possible.* * *The SBTi recommends that companies publish targets with percentage emissions reductions expressed up to two decimal points* * *Only targets that have been assessed and approved by the SBTi can be included in the target wording.  Target wordings shall not include, for example, measures the company will implement to achieve the percent reduction or strategies to implement a target.* * *All target wordings must reference the base and target years in the following way:  "by [target year] from a [base year] base year."* * *If the company has emissions from bioenergy and/or removals from biogenic sources, the wording must include an asterisk that says "\* The target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks.* * *The targets may be preceded by a brief description of the company’s sector. For example, “Multinational [country name] [sector] company [company name] commits to….”* * *The wording shall not specify regional, or country specifications related to the boundary coverage. For example, “covering only US operations”.* * *Targets to reduce optional scope 3 emissions, if approved, will be separated out from other targets in a separate standalone sentence.* * *Please visit the sector homepage to review whether your sector has any target wording guidance for activity specific target wording templates and best practices.* |
| 1. **Proposed target(s) wording**   Please use the templates provided for absolute, intensity, and/or renewable electricity targets as applicable. | **Please closely adhere to the above target language templates. Paste the relevant templates below and only enter text where there are** *input fields.* |
| **3.1.2 Table 2: Proposed Absolute and Intensity Targets**   * *List in this table the percent-based emission reduction targets (absolute or intensity) only, one target per row.* * *Enter additional rows if necessary - however, it is recommended that you submit a maximum of 4 targets between Table 2 and 3 combined.* * *For information on the difference between percent-based emission reduction targets and other types of targets, refer to Section “Types of Targets that are Unsuitable to be Part of an SBT” of our* [*Science-Based Target Setting Corporate Manual*](https://sciencebasedtargets.org/resources/files/SBTi-Corporate-Manual.pdf). *For detailed guidance on absolute and intensity targets, refer to Section “Benefits and drawbacks of different types of targets”.* | | |
| ***Guidance for all targets:***   * ***Target ID:*** *Number each target to identify them as needed throughout the form using “Abs” for absolute targets and “Int” for intensity targets as relevant. For example, if you have two absolute targets and one intensity your targets’ IDs should be: LT1, LT2 and Int1.* * ***Scope(s):*** *Identify which scope(s) the target covers (1, 2, and/or 3). Targets that combine scopes (e.g., 1+2 or 1+2+3) are permitted. However, please note that if you have a combined S1+S2+S3 target, it is required that you enter the information for the S1+S2 portion of that target in a separate row but using the same target ID for assessment purposes. This is required so that the SBTi has enough information to ensure that your combined target meets the Criterion - Combined scope targets.* * ***Target percentage change from base year:*** *Indicate the percent change (%) to be accomplished by the target in the target year compared to the base year. A positive percent indicates an increase in emissions, a negative percent a decrease. For example, if your target is to reduce your emissions by 30,000 metric tonnes CO2e and your base year emissions were 150,000 metric tonnes CO2e, you should enter “-20%” in this column.* * ***Base year:*** *Indicate the base year for the target. The SBTi recommends choosing the most recent year for which complete data are available as the target base year.* * ***Target year:*** *Indicate the target year. As indicated by the criterion “Base and target years” and “Scope 3 Timeframe”, targets must cover a minimum of 5 years and a maximum of 10 years from the date the target is submitted to the SBTi for validation.*   ***Guidance for intensity target(s) only:***   * ***Activity unit:*** *Indicate the unit used for intensity targets e.g., per ton product produced, per square meter or per value added.* * ***Activity amount:*** *Provide your company’s activity level amount in the base year, most recent year, and target year (projected) of the inventory in the same unit as described in the “activity unit” cell. Examples of activity indicators can be found on Table 2. ‘Sector Classification and Activity Indicators’ of the* [*Sectoral Decarbonization Approach report*](https://sciencebasedtargets.org/wp-content/uploads/2015/05/Sectoral-Decarbonization-Approach-Report.pdf)*.* * ***Percent change in absolute emissions for each scope (%):*** *Based on the proposed intensity reduction and the project activity increase over the target period, estimate the percent of change in absolute emissions the intensity target will lead to. It could be a positive % (increase in emissions), or a negative % (decrease in emissions).*   ***Guidance for timeframe and forward-looking ambition:***   * *The annual linear reduction rate of a target submitted to the SBTi is calculated for both the timeframe and the forward-looking portions of the target. According to V5.0 of the SBTi criteria, the minimum forward-looking ambition of targets is consistent with reaching net-zero by 2050, assuming a linear absolute reduction, linear intensity reduction, or intensity convergence between the most recent year and 2050 (not increasing absolute emissions or intensity).* | | |

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| |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Target ID  *Use “Abs1”, “Abs2”, “Int1”, etc.* | Scope  (s) | Timeframe ambition: Targeted percentage change from base year (%) | Forward looking ambition: Targeted percentage from most recent year (%) \* | For intensity target(s) only: | | | | | Base year | Target year | | Activity unit  (e.g., ton of steel produced) | Activity amount in base year (e.g., x tons of steel) | Activity amount in most recent year  (e.g., x tons of steel) | Activity amount in the target year  (e.g., x tons of steel) | Percent change in absolute emissions for each scope (%): | |  |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | | If you submitted intensity target(s), please provide a definition of the unit(s) and to what extent the unit(s) encompass(es) the companies’ activity or relevant category the target covers. Please provide this information for all units. | *Unit name 1*: *definition and to what extent the unit(s) encompass(es) the company’s activity or relevant category*  *Unit name 2*: *definition and to what extent the unit(s) encompass(es) the company’s activity or relevant category* | *It is important that the activity unit is representative of the company’s overall activities or the relevant category the intensity target covers. For instance, an intensity target for per ton of raw material sourced could be considered representative for an apparel company’s target on Scope 3 Category 1 “Purchased goods and Services”. Please refer section 3.1 in the Target Validation Protocol.* | | If you submitted intensity target(s), please provide the growth projection based on the units entered in table 2 above. Please provide this information for all units. | *Unit name 1*: *growth projection and explanation*  *Unit name 2*: *growth projection and explanation* | *Please provide an explanation for how you projected the growth in the activity unit and if it is on a linear basis, compounded basis or year-on-year basis.* | | | |
| * + 1. **Table 3: Other Proposed Targets**   *Please include other types of targets that are not absolute or intensity in the table below (e.g., renewable electricity targets). For target IDs, use “O1”, “O2”, etc.*   |  | | --- | | * ***Target ID:*** *Number each target to identify them as needed throughout the form using “O1”, “O2”, etc. For example, if you have two renewable electricity targets, your targets ID should be: O1 and O2 respectively.* * ***Scope(s):*** *Identify which scope(s) the target covers (1, 2, and/or 3). Targets that combine scopes (e.g., 1+2 or 1+2+3) are permitted.* * ***KPI (Metric):*** *Enter the metric used in your target. If you are submitting a RE procurement target, your KPI should be “% share of electricity actively sourced from RE”.* * ***KPI in Base year:*** *Enter the KPI value in the base year. Provide an estimate if the exact value is not available.* * ***KPI in Target year:*** *Enter the KPI value you are committing to achieve in the target year.* * ***Base year:*** *Indicate the base year for the target. The SBTi recommends choosing the most recent year for which complete data are available as the target base year.* * ***Target year:*** *Indicate the target year. Refer to the SBTi Criteria Base and Target years, Scope 3 Timeframe, and RE targets for guidelines on acceptable time frames for different targets.* |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Target ID** | **Scope(s)** | **KPI (Metric)** | **KPI in Base year** | **KPI in Target year** | **Base year** | **Target year** | | O1 |  |  |  |  |  |  | | O2 |  |  |  |  |  |  | | O3 |  |  |  |  |  |  | | | |
| * + 1. **Methods and/or tools used to set targets, if any. Specify the version number (or issue date) if available.** | |  |  |  | | --- | --- | --- | | **Target ID/Scopes** | **Method and version**  **(or issue date)** | **Tool and version**  **(or issue date)** | |  |  |  | |  |  |  | |  |  |  | | *If you used a method and/or tool (e.g., absolute contraction method using the science-based target setting tool V1.2.1 or V2.0) to develop or verify your targets’ ambition, state in the table the target ID, the method(s) and/or tool(s) and specify which version was used or the issue date if available.**Add as many rows as needed. If only certain scope(s) of the target were verified, state which ones.* ***Please attach copies of the tool results that you obtained.***  *If you used the SDA method, please also specify which sector you used. For version numbers of the SDA tool: The name of the excel file you used should indicate the version number.* |
| * + 1. **Please explain how your proposed scope 1 and 2 emission reduction target will be implemented.** |  | *For each of the scope 1 and 2 emission reduction targets set, briefly describe the main measures planned to reach your proposed scope 1 and 2 targets.* |
| * + 1. **Please explain how your proposed scope 3 emission reduction target(s) will be implemented.** |  | *Answer this question only if you have set scope 3 emission reduction targets. If not, write “N/A”. For each of the scope 3 emission reduction targets set, briefly describe the main measures planned to reach your proposed scope 3 targets.* |
| * + 1. **If you receive less than 50% of your revenue from the activities described in 1.2.11, does your scope 3 target address relevant emissions from the use of sold products? What portion of this category is covered?** | Yes  No N/A  If yes, indicate use of sold products covered (%): percentage% | *Indicate whether your scope 3 target addresses emissions from category 11 “Use of sold products”, and if so, which % of the category it covers. For more information on that category, please refer to the* [*Corporate Value Chain (Scope 3) Accounting and Reporting Standard*](http://www.ghgprotocol.org/standards/scope-3-standard) *and in particular to Chapter 5 “Identifying Scope 3 Emissions”.*   * ***Companies that receive less than 50% of their revenue from these activities*** *must set targets covering 100% of use of sold products emissions using absolute contraction in line with a minimum 1.5°C scenario (4.2% annual linear reduction), regardless the percentage of revenue they receive from these activities. Fossil fuels distributed must be accounted for in GHG inventory and target boundary, even if they are not sold directly by the company.*   ***Oil & Gas companies that receive more than 50% of their revenue from these activities*** *should contact the SBTi to inquire about forthcoming options to validate targets.* |

1. Long-term science-based target questions

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| **4.1 LONG-TERM TARGET DETAILS** | | **SUBMISSION FORM GUIDANCE** |
| 1. **Proposed net-zero target date** | Net-zero target date: | *Companies should enter the date at which they commit to reaching their long-term science-based target. Companies set multiple long-term SBTs through the Pro Tool, and may expect to reach some of these targets in advance of the final net-zero target date. However, this date should signify when the company commits to reaching net-zero across all emissions. Note that a company is not required to set a near-term science-based target if its long-term science-based target has a timeframe of 10 years or less.* |
| 1. **Has your company previously set net-zero targets or made net-zero or carbon neutrality claims?** | Yes  No  If yes, please provide more information: | *The SBTi is interested in understanding companies' current net-zero or carbon neutrality commitments, and whether, in light of the Net-Zero Standard, companies plan to update these targets. The SBTi is interested in working together to align with other initiatives and develop clear communications with companies. Despite this, the SBTi does not monitor claims made outside the official SBTi platform.* |
| 1. **Does your company commit to neutralise residual emissions at the point of reaching its long-term science-based target(s)?** | Yes  No | *At the point of reaching the long-term science-based targets, companies must neutralise any residual emissions with removals to reach net-zero emissions to comply with the SBTi’s net-zero criteria.* |
| 1. **Will your company use any beyond value chain mitigation measures in the transition to net-zero?** | Yes  No  If yes, please provide more information: | *To contribute to reaching societal net-zero, companies should take action or make investments outside their own value chains to mitigate GHG emissions in addition to their near-term and long-term science-based targets.*  *For example, a company could provide annual support to projects, programs and solutions that provide quantifiable benefits to climate, especially those that generate additional co-benefits for people and nature.*  *Companies should report annually on the nature and scale of those actions pending further guidance.Please see the* [*Beyond Value Chain Mitigation FAQ*](https://sciencebasedtargets.org/resources/files/Beyond-Value-Chain-Mitigation-FAQ.pdf) *for more information.* |
| 1. **Will your company report beyond-value chain measures separately from the reported scope 1, 2, and 3 emissions?** | Yes | *Companies should report on beyond value chain mitigation actions separately from their scope 1, 2 and 3 emissions inventories. These actions do not count towards progress of abatement targets (i.e., near-term and long-term science-based targets).* |
| 1. **Has your company reviewed the communication guidelines about net zero targets and net zero claims?** | Yes | *Companies must familiarize themselves with the net-zero communication guidelines to have a net-zero target validated.* |
| *Please include the Net-Zero Excel Tool workbook with this submission form when submitting target to the SBTi. The answer to question 5.1.1 will be used to understand which targets the company is seeking validation for.* | | |

1. Long-Term Target information

## Submitted targets

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| **5.1 LONG-TERM TARGET QUESTIONS** | | **SUBMISSION FORM GUIDANCE** |
| **The SBTi will only approve targets that comply with the language templates and guidance. Following the guidelines on the target wording will speed-up the validation process and reduce the number of queries needed. Please closely adhere to the following target language template in question 5.1.1 below and only enter text where there are** *input fields.*  ***Overarching net-zero wording structure****:*  *Company name commits to reach net-zero GHG emissions across the value chain by target year.*  ***Paragraph 1:*** *Near-term target language*  ***Paragraph 2****: Long-term target language*  **Absolute target wording template:** *Company name* commits to reduce absolute enter scopes GHG emissions *percent reduction*% by *target year* from a *base year* base year.  **Intensity target wording template:** *Company name* commits to reduce *enter scopes* GHG emissions *percent reduction*% per *unit* by *target year* from a *base year* base year.  ***Guidelines for absolute and intensity-based emission reduction targets:***   * *The wording must refer to "GHG emissions" whenever targets cover all relevant GHGs, instead of only CO2 or another term.* * *The wording must specify if targets are absolute or intensity. For intensity targets, it is recommended as best practice to also express their reductions in absolute terms in the target wording. In any case, for all intensity targets the wording must specify any units used.* * *The wording must specify the scopes the targets cover, and for targets covering scope 3, the name of the categories covered. For example: “Company A commits to reduce absolute scope 3 GHG emissions from purchased goods and services and use of sold products 30% by 2030 from a 2017 base year.”*   *For companies covering more than six material categories with their long-term targets, it is acceptable to omit the names of the categories covered in the target wording.*  **Optional scope 3 target template:** *Company name* *also commits to reduce indirect use phase emissions percent% by target year from a base year.*  ***Guideline for optional scope 3 targets:***   * *In the target language, the target on either the direct or indirect-use phase emissions needs to be separated from the rest of the target language. For example, Company A commits to reduce absolute scope 3 GHG emissions from purchased goods and service [insert target reduction percentage]% by [insert target year] from a [insert base year]. Company A also commits to reduce indirect use phase emissions [insert target reduction percentage]% by [insert target year] from a [insert base year].*   **Renewable electricity procurement target wording template:**   * For companies already sourcing 100% renewable electricity: *Company name* commits to continue annually sourcing 100% renewable electricity through *target year* * For companies who have not yet achieved 100% renewable electricity: *Company name* commits to increase annual sourcing of renewable electricity from *percent*% in *base year* to *percent*% by *target year*.   ***Guideline for renewable electricity procurement targets:***   * *The wording must specify a target year up to 2030 for renewable electricity procurement targets.* | | *Please suggest wording to describe your target(s) for publication on the SBTi website. Examples can be found* [*here*](http://sciencebasedtargets.org/companies-taking-action/)*.*  ***General guidelines:***   * *The wording must be as concise and clear as possible.* * *The SBTi recommends that companies publish targets with percentage emissions reductions expressed up to two decimal points* * *Only targets that have been assessed and approved by the SBTi can be included in the target wording.  Target wordings shall not include, for example, measures the company will implement to achieve the percent reduction or strategies to implement a supplier engagement target.* * *All target wordings must reference the base and target years in the following way:  "by [target year] from a [base year] base year."* * *If the company has emissions from bioenergy and/or removals from biogenic sources, the wording must include an asterisk that says "\* The target boundary includes biogenic land-related emissions and removals from bioenergy feedstocks.* * *The targets may be preceded by a brief description of the company’s sector. For example, “Multinational [country name] [sector] company [company name] commits to….”* * *The wording shall not specify regional, or country specifications related to the boundary coverage. For example, “covering only US operations”.* * *Targets to reduce optional scope 3 emissions, if approved, will be separated out from other targets in a separate standalone sentence.* * *Please visit the sector homepage to review whether your sector has any target wording guidance for activity specific target wording templates and best practices.* |
| **5.1.1 Proposed target(s) wording**  Please use the templates provided for absolute, intensity, or renewable electricity targets as applicable. | **Please closely adhere to the above target language templates. Paste the relevant templates below and only enter text where there are** *input fields.* |

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| |  | | --- | | **5.1.2 Table 4: Proposed Absolute and Intensity Targets**   * *List in this table the percent-based emission reduction targets (absolute or intensity) only, one target per row.* * *Enter additional rows if necessary.* * *For information on the difference between percent-based emission reduction targets and other types of targets, refer to Section “Types of Targets that are Unsuitable to be Part of an SBT” of our* [*Science-Based Target Setting Corporate Manual*](https://sciencebasedtargets.org/resources/files/SBTi-Corporate-Manual.pdf). *For detailed guidance on absolute and intensity targets, refer to Section “Benefits and drawbacks of different types of targets”.* | | ***Guidance for all targets:***   * ***Target ID:*** *Number each target to identify them as needed throughout the form using “Abs” for absolute targets and “Int” for intensity targets as relevant. Your long-term targets’ IDs should be: LT ABS1 and LT ABS2 etc...* * ***Scope(s):*** *Identify which scope(s) the target covers (1, 2, and/or 3). Targets that combine scopes (e.g., 1+2 or 1+2+3) are permitted. However, please note that if you have a combined S1+S2+S3 target, it is required that you enter the information for the S1+S2 portion of that target in a separate row but using the same target ID for assessment purposes. This is required so that the SBTi has enough information to ensure that your combined target meets the Criterion - Combined scope targets.* * ***Target percentage change from base year:*** *Indicate the percent change (%) to be accomplished by the target in the target year compared to the base year.* * ***Base year:*** *Indicate the base year for the target. Companies must choose a base year of 2015 or later for both near and long-term targets, and the base year selected must be consistent with the base year selected for the company’s near-term target.* * ***Target year:*** *Indicate the target year. As indicated by the net-zero criteria long-term targets typically cover a minimum of 10 years and a maximum of 28 years from the date the target is submitted to the SBTi for validation. Target years must be no later than 2050.*   ***Guidance for intensity target(s) only:***   * ***Activity unit:*** *Indicate the unit used for intensity targets e.g., per ton product produced, per square meter or per value added.* * ***Activity amount:*** *Provide your company’s activity level amount in the base year, most recent year, and target year (projected) of the inventory in the same unit as described in the “activity unit” cell. Examples of activity indicators can be found on Table 2. ‘Sector Classification and Activity Indicators’ of the* [*Sectoral Decarbonization Approach report*](https://sciencebasedtargets.org/wp-content/uploads/2015/05/Sectoral-Decarbonization-Approach-Report.pdf)*.* * ***Percent change in absolute emissions for each scope (%):*** *Based on the proposed intensity reduction and the project activity increase over the target period, estimate the percent of change in absolute emissions the intensity target will lead to.*   ***Guidance for evaluating ambition:***   * *The aggregate ambition of a long-term target is evaluated based on the method that is selected for target-setting, and the pathway used to model targets in the net-zero tool. All targets modelled using the cross-sector pathway (aside from FLAG targets) should have an ambition of at least 90%, and the ambition of intensity targets will generally need to be higher. Please model your company’s targets in the SBTi’s net-zero tool before filling out this table.* |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | Target ID  *Use “LT ABS1 LT ABS, LT INT1”, etc.* | Scope  (s) | Timeframe ambition: Targeted percentage change from base year (%) | For intensity target(s) only: | | | | | Base year | Target year | | Activity unit  (e.g., ton of steel produced) | Activity amount in base year (e.g., x tons of steel) | Activity amount in most recent year  (e.g., x tons of steel) | Activity amount in the target year  (e.g., x tons of steel) | Percent change in absolute emissions for each scope (%): | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | | If you submitted intensity target(s), please provide a definition of the unit(s) and to what extent the unit(s) encompass(es) the companies’ activity or relevant category the target covers. Please provide this information for all units. | *Unit name 1*: *definition and to what extent the unit(s) encompass(es) the company’s activity or relevant category*  *Unit name 2*: *definition and to what extent the unit(s) encompass(es) the company’s activity or relevant category* | *It is important that the activity unit is representative of the company’s overall activities or the relevant category the intensity target covers. For instance, an intensity target for per ton of raw material sourced could be considered representative for an apparel company’s target on Scope 3 Category 1 “Purchased goods and Services”. Please refer section 3.1 in the Target Validation Protocol.* | | If you submitted intensity target(s), please provide the growth projection based on the units entered in table 4 above. Please provide this information for all units. | *Unit name 1*: *growth projection and explanation*  *Unit name 2*: *growth projection and explanation* | *Please provide an explanation for how you projected the growth in the activity unit and if it is on a linear basis, compounded basis or year-on-year basis.* | | | |
| **5.1.3 Methods and/or tools used to set targets, if any. Specify the version number (or issue date) if available.** | |  |  |  | | --- | --- | --- | | **Target ID/Scopes** | **Method** | **Pathway Used** | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | | *If you used a method and/or tool (e.g., absolute contraction method using the science-based target setting tool V1.2.1 or V2.0) to develop or verify your targets’ ambition, state in the table the target ID, the method(s) and/or tool(s) and specify which version was used or the issue date if available.**Add as many rows as needed. If only certain scope(s) of the target were verified, state which ones.* ***Please attach copies of the tool results that you obtained.***  *If you used the SDA method, please also specify which sector you used. For version numbers of the SDA tool: The name of the excel file you used should indicate the version number.* |
| **5.1.4 Please explain how your proposed long-term scope 1 and 2 emission reduction target will be implemented.** |  | *For each of the scope 1 and 2 emission reduction targets set, briefly describe the main measures planned to reach your proposed scope 1 and 2 targets.* |
| **5.1.5 Please explain how your proposed long-term scope 3 emission reduction target(s) will be implemented.** |  | *Answer this question only if you have set scope 3 emission reduction targets. If not, write “N/A”. For each of the scope 3 emission reduction targets set, briefly describe the main measures planned to reach your proposed scope 3 targets.* |

6. Progress reporting

## 6.1 Target Maintenance and Progress Reporting

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| **6.1 TARGET MAINTENANCE AND PROGRESS REPORTING** | | **SUBMISSION FORM GUIDANCE** |
| **6.1.1 Do you confirm that your company will publicly report its company-wide GHG emissions inventory and progress against published targets on an annual basis?** | Yes  No  Please explain: | *To enable a consistent tracking of emissions over time, companies shall publicly report its company wide GHG emissions inventory and progress against published targets on an annual basis. For detailed guidelines, please review Chapter 5 of the GHG Protocol Corporate Standard Tracking Emissions Over Time and in the section entitled “Reporting and Recalculation” in the SBTi Criteria.* |
| **6.1.2 How will you report annual company-wide GHG emissions and progress against your targets if they are approved by the SBTi?** |  | *Indicate where and how frequently your company commits to publicly reporting its company-wide GHG emissions inventory and progress against their targets. Examples include annual reports, sustainability reports, the company’s website, and/or CDP’s annual questionnaire.* |
| **6.1.3 Do you confirm that your company will report on an annual basis in line with the Greenhouse Gas Protocol Accounting framework and report for scope 1, 2 and all scope 3 categories?** | Yes  No  Please explain: | *Companies should report in line with the Greenhouse Gas Protocol accounting framework and report for scope 1, 2 and all scope 3 categories as set out in the Protocol.*  *Please indicate whether your company will be reporting in line with the Greenhouse Gas Protocol accounting framework and report for scope 1, 2 and all scope 3 categories as set out in the Protocol. If there are any deviations, please expand in the please explain section.* |
| **6.1.4 Does your company have a base year emissions recalculation policy that articulates the basis and context for any emission recalculations? If yes, please provide a general description.** | YesNo  Please explain: | *As set out in the Greenhouse Gas Protocol, companies should have a base year emissions recalculation policy in place to retroactively recalculate emissions should certain conditions trigger a need for a recalculation. Please indicate whether your company has a base year emissions recalculation policy in place that articulates the basis and context for any emission recalculations. If yes, please provide a general description.* |
| **6.1.5 What is your company’s threshold for significance?** | SBTi 5% threshold  ***OR***  Other qualitative threshold:  Other quantitative threshold: | *SBTi defines the threshold of significance as a cumulative change of five percent or larger in an organization’s total base year emissions (tCO2e). For more information, please refer to the Target Validation Protocol.* |
| **6.1.6 Confirm that your company will follow the GHG Protocol Corporate Standard guidelines for inventory recalculation and the SBTi guidelines for target recalculation as needed to reflect significant changes.** | Yes  No | *The SBTi requires companies’ inventory and accounting practices to be in line with the GHG Protocol Corporate Standard for recalculation purposes. The detailed guidelines can be found in Chapter 5 of the* [*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard) *and in the section entitled “Reporting and Recalculation in the SBTi Criteria. Please confirm that you will adhere to these guidelines, even after the target is approved.* |
| **6.1.7 Are offsets being counted as progress toward the target(s)?** | Yes ☐ No ☐ | *If any of the proposed targets uses offsets towards its progress, indicate yes and specify which one(s) with the target ID number.*  *Carbon offsetting refers to the practice of purchasing carbon credits in order to compensate for the GHG emissions generated by the entity purchasing the credits. Please note that the use of offsets must not be counted as reductions toward the progress of companies’ science-based targets. The SBTi requires that companies set targets based on emission reductions through direct action within their own boundaries or their value chains. Offsets may be useful, however, as an option for companies wishing to finance additional emission reductions beyond the SBT.* |
| **6.1.8 Do any of the targets cover avoided emissions?** | Yes  No | *Indicate whether your scope 3 target(s) include avoided emissions. If the answer varies among different scope 3 targets, specify for each one using the target IDs.*  *Avoided emissions are emission reductions that occur outside of a product’s life cycle or value chain, but as a result of the use of that product. Examples of products (goods and services) that avoid emissions include low-temperature detergents, fuel-saving tires, energy-efficient ball-bearings, and teleconferencing services. Other terms used to describe avoided emissions include climate positive, net-positive accounting, and scope 4. Avoided emissions fall under a separate accounting system from corporate inventories and do not count toward science-based targets.* |
| **6.1.9 Do you confirm that you will review, and if necessary, recalculate and revalidate your targets to ensure consistency with the most recent climate science and best practices at a minimum every 5 years?**  *For companies with targets approved in 2020 or earlier, the latest year targets must be revalidated is 2025. The most recently applicable criteria must be followed for resubmission.* | Yes  No | *As per Criterion – “Mandatory target recalculation”, companies must commit to reassessing, and if necessary, recalculating and revalidating their targets, at a minimum every 5 years. The latest year companies with approved targets must revalidate targets is 2025. The most recent applicable criteria must be followed at the time of revalidation. Please refer to Recommendation – “Triggered target recalculation” for examples changes that trigger recalculation.* |

## 6.2 Supporting Documentation

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| **6.2 SUPPORTING DOCUMENTATION** | **SUBMISSION FORM GUIDANCE** |
| **6.2.1 Provide a list and briefly describe any background information submitted with this form.** | *List any documentation submitted with this form. Companies may submit supporting documentation if it is directly related to the information requested. Indicate the specific page numbers, figures or text that is being referred to in accompanying documents within the submission form.*  *If relevant, please include: Copies of tool(s) used to develop your targets and CDP climate change questionnaire responses for the base year and the most recent response.*  *Examples of other supporting documentation to include if deemed relevant: calculations used to develop the targets, sustainability plans, etc.* |
|  |
| **6.2.2 Are there any discrepancies between supporting documents and/or other publicly available data?** | *During the target validation process, the SBTi team may cross-check information between submitted documentation and other information publicly available. If there are discrepancies between different supporting documents submitted with this form and/or other publicly available data (for example, if emissions data reported in this form differs from the data disclosed in the CDP climate change questionnaire or in a sustainability report), state which discrepancies exist and explain it in this section.* |
| Yes  No  Please explain: |
| **6.2.3 Other information/comments** | *Please provide any additional information you consider pertinent to your target validation.* |
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7 Contractual and Billing Information

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| **7.1 CONTRACTUAL AND BILLING INFORMATION**  *For companies based in* ***Canada and the US,*** *the contract will be with* ***CDP North America****. For companies based in the* ***rest of the world****, the contract will be with* ***CDP Operations Limited.*** | | **SUBMISSION FORM GUIDANCE** |
| **7.1.1 Client’s name**  *Please indicate the company’s legal name that we should use for the Terms & Conditions as well as for issuing the invoice* |  | *Please indicate the legal name of the company it needs to be displayed within the Terms & Conditions. If the name for billing purposes is different, please state so here and specify which one is for the T&C’s and which one for the invoice.* |
| * + 1. **Client’s address**   *Please indicate the company’s address that we should use for the Terms & Conditions.* |  | *Please indicate the address of the company that we should input within the Terms & Conditions.* |
| * + 1. **Client’s VAT number** |  | *Please indicate the company’s VAT number for invoicing purposes. If your company does not have a VAT number, please write N/A.* |
| * + 1. **Client’s representative** | Name:  Title:  E-mail:  Telephone:  Postal address: | *Please fill in with the information of the person who will be the contact of the company for contractual purposes.* |
| * + 1. **Name and title of the person who will be signing the Terms & Conditions** *(if different from Client’s representative)* | Name:  Title: | *If the person who will be signing the Terms & Conditions is different from the Client’s representative, please indicate it here.* |
| * + 1. **To whom should we address the invoice?** | Name:  E-mail: | *Please indicate the complete name and email of the person to whom we should address the invoice.* |
| * + 1. **Which address should we use in the invoice?**   *Please note that this is just for information on the invoice. The invoice will be a PDF document sent via email.* |  | *Please indicate the address that should appear within the invoice. Note that this is just for information within the invoice. The invoice will be a PDF document sent via email. If it is absolutely necessary for your company to have the invoice sent by post, please indicate the postal address here. If this is the case, please also indicate if you need to have the invoice signed and stamped.* |
| * + 1. **Will you be raising a PO number or any other special information for us to add to the invoice?** *If you’re raising a PO, please let us know which documents you need from us.* |  | *If you are raising a PO, please let us know here which documents you will need from either CDP North America (for companies headquartered in the USA and Canada) or CDP Operations Limited (for companies in the rest of the world). If you will need us to fill a vendor form, please send it with your submission form.* |

1. Document History

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| **Version** | **Change/update description** | **Date finalized** | **Effective Dates** |
| 1.1 | Original version of the net-zero submission form | December 2021 | January 2022 |