



Definition of Science Based Targets and Eligibility Criteria

Version 1, October 2016

The Science Based Targets initiative defines a science-based target as follows:

Emissions reductions targets adopted by companies to reduce GHG emissions are considered "science-based" if they are in line with the level of decarbonization required to keep global temperature increase below 2°C compared to pre-industrial temperatures, as described by the Intergovernmental Panel on Climate Change (IPCC).
[\[1\]](#)

Call to Action Eligibility Criteria:

- **Boundary:** The target must cover company-wide Scope 1 and Scope 2 emissions and all relevant GHGs as required in the GHG Protocol Corporate Standard.
- **Timeframe:** The target must cover a minimum of 5 years and a maximum of 15 years from the date of announcement of the target.
- **Level of ambition:** At a minimum, the target will be consistent with the level of decarbonization required to keep global temperature increase to 2°C compared to pre-industrial temperatures, though we encourage companies to pursue greater efforts towards a 1.5° trajectory.
- **Scope 3:** An ambitious and measurable Scope 3 target with a clear time-frame is required when Scope 3 emissions cover a significant portion (greater than 40% of total scope 1, 2 and 3 emissions) of a company's overall emissions. The target boundary must include the majority of value chain emissions as defined by the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (e.g. top 3 categories, or 2/3 of total scope 3 emissions).
- **Reporting:** The company will disclose company-wide GHG emissions inventory on an annual basis.

Additional recommendations include:

- Companies are encouraged to also develop long-term goals (e.g. 2050).
- Companies are encouraged to express their targets on an absolute AND intensity basis.

- To ensure consistent tracking of performance over time, the target should be recalculated, as needed, to reflect significant changes that would compromise its relevance and consistency. A target recalculation should be triggered by significant changes in the types of gases in its greenhouse gas inventory, growth projections, other assumptions used with science-based target-setting methodologies and significant changes to your business or data and emissions factors used in your inventory process. The latter will also require recalculation of the base year inventory. Companies should check the validity of their target projections annually.
- Companies should complete a Scope 3 screening before setting their GHG emission reduction targets.

[1] This definition applies either for the Fourth or Fifth Assessment Report of IPCC, as well as the modeling of the International Energy Agency.