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info@sciencebasedtargets.org
www.sciencebasedtargets.org



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SBTi Target Submission Form Guidance

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An initiative by



United Nations
Global Compact



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SBTi Target Submission Form Guidance

General guidance

Use of this guidance

Please read this document carefully before completing the target submission form. Following these guidelines will make the target validation process more efficient by ensuring that our technical team has all the information needed to review your targets. When relevant, this document provides references to additional guidance, such as specific chapters of the Greenhouse Gas Protocol Corporate Standard. The references provided are not exhaustive and companies are encouraged to look at additional guidance not mentioned here, if needed.

Completeness of the form

Please answer all questions unless they are not applicable. If a question is not applicable, write N/A. Note that the first blank column on the left of the submission form is for internal use only, please do not complete or erase it.

Unofficial vs. official validations

You must select whether you are requesting an “unofficial validation” or an “official validation” for your targets. To understand the difference between them please refer to the SBTi Call to Action Guidelines section “Unofficial vs. official validations”.

CDP responders: for this target validation to count for CDP scoring, you must select “official validation”.

Guidance for specific questions

SUBMISSION FORM QUESTION	GUIDANCE
1. GENERAL INFORMATION	
1.1. Company name	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 the name differs from how it appears in your CDP questionnaire response, please indicate how.
1.2. Technical contact (name, title and e-mail)	Name, job title and e-mail 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. You can put more than one contact if relevant, but please indicate who should be the primary contact.
1.3. Communications contact (name, title and e-mail)	Name, job title and e-mail 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 put more than one contact if relevant, but please indicate who should be the primary contact.
1.4. Headquarters location (city and country)	City and country where your headquarters are located.
1.5. Sector(s) the company operates in	Please list the main sector(s) your company operates in. No specific classification system is prescribed here, but if possible, we recommend use of the GRI classification . If your company is involved in multiple sectors, please estimate the percentage of activity in each sector.
1.6. Is your company a subsidiary of a larger holding company that has set science-based targets (SBTs) or is planning to do so? If so, please indicate its name.	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. This is for the SBTi to be able to track total emissions covered under the initiative without double counting.
1.7. Does your company have a subsidiary that has already set SBTs, or is planning to do so? If so, please indicate its name.	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. This is for the SBTi to be able to track total emissions covered under the initiative without double counting.
1.8. Is the company a responder for the CDP 2018 Investor Climate Change Questionnaire?	If your company intends to respond to the CDP 2018 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.
1.9. Have you <u>paid</u> any of the SBTi partners (CDP, UN Global Compact, WRI, WWF) to receive technical advice to model your targets? If yes, state which partner(s) and describe the support you received.	You should only consider payments made <u>to any of the partners (CDP, UN Global Compact, WRI or WWF)</u> in exchange of technical advice, support or guidance to develop science-based targets or evaluate targets against the SBTi criteria. 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 in order to prevent conflicts of interest when assigning members of our technical team to review targets.
1.10. Name and contact of consultancy hired to develop targets, if any.	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.
2. GHG INVENTORY	
2.1. Does your inventory follow the GHG Protocol Corporate Standard? If not, list and explain any deviation from its requirements.	Indicate if your inventory is in accordance with the GHG Protocol 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.
2.2. State the consolidation approach used for calculating your GHG inventory and 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 .
2.3. Which method did you use to calculate the base year scope 2 emissions?	State whether you used the location-based or the market-based method to calculate your scope 2 emissions base year data presented in the Table 1. For more information on this please refer to Chapter 4 ‘Scope 2 Accounting Methods’ of the GHG Protocol Corporate Standard .
2.4. Describe the primary operations and activities in each scope.	For each emissions scope (1, 2 and 3), please describe the primary activities of your company that are included in the inventory. For more information on emissions scopes, refer to Chapter 4 ‘Setting Operational Boundaries’ of the GHG Protocol Corporate Standard .
2.5. Describe and justify any exclusions from the inventory.	Write any exclusions made from the inventory that should be within the consolidation boundary you used per the GHG Protocol (<i>Question 2.2</i>). For each type of exclusion listed (greenhouse gases, facilities, activities, geographies, and/or operations), describe the exclusion(s), if any, and justify them. For greenhouse gases: select the ones that <u>were excluded</u> from the inventory provide an explanation. The GHG Protocol Corporate Standard requires seven gases to be included in inventories: carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur

	<p>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.</p> <p>Examples of excluded sources could be emissions from operations in a particular country or from very small facilities making it difficult to gather data. For more information on ensuring the completeness and transparency of your GHG inventory, please refer to the GHG Protocol Corporate Standard, in particular to Chapter 1 ‘GHG Accounting and Reporting Principles’, Chapter 3 ‘Setting Organizational Boundaries’ and Chapter 4 ‘Setting Operational Boundaries.’</p>
<p>2.6. How much of scopes 1 and 2 emissions do the exclusions mentioned in question 2.5 represent? Estimate the percentage for each scope.</p>	<p>For scopes 1 and 2, estimate the % of emissions excluded considering the sum of exclusions stated in question 2.5. 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.</p>
<p>2.7. Has the company completed a scope 3 screening and/or inventory of all relevant categories?</p>	<p>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. The SBTi encourages companies to develop scope 3 inventories, but this is 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. This tool asks a number of relatively simple questions and can be used by companies of all sizes and all sectors.</p> <p>For more information on scope 3 emissions inventory and screening, refer to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard.</p>

2.8. Table 1. GHG emissions inventory table for the base year

General guidance:

For each of the scopes, fill out the table with information from your inventory for the base year. Add more rows if necessary (e.g. for additional activities or multiple targets with different base years).

Scope 1 and 2 sections (light grey lines):

- **SDA sector:** Break down emissions by each SDA sector your company operates in. Refer to the SDA sector definitions in Appendix VI of the [Sectoral Decarbonization Approach Methodology](#).
- **SDA activity amount and units per SDA sector, if covered:** For each SDA sector relevant to your company, provide the activity level (amount) in the year of the inventory and specify the units used. Please refer to Table 2. ‘Sector Classification and Activity Indicators’ of the [Sectoral Decarbonization Approach Methodology](#).
- **Estimated change in activity in the target year (%):** Estimate the percent change in activity in the target year as compared to the base year. A positive percent indicates an increase in activity, a negative percent a decrease.

Scope 1, 2 and 3 sections (light grey lines):

- **Emissions (tCO2e):** Write amount of emissions in metric tonnes of CO2e (tCO2e).
For scope 3: Provide emissions for each of the 15 categories. For categories not relevant, write “not relevant” and provide a brief justification. For categories relevant but not yet calculated, write “relevant, not yet calculated.” For additional guidance on scope 3 emissions, including the description of the 15 categories, refer to the [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#) and in particular to Chapter 5 ‘Identifying Scope 3 Emissions.’
- **Percentage of emissions (%) in base year:** Write the percentage of emissions per each scope (not per the sum of scopes 1, 2 and 3). For example, if you have three SDA sectors listed under scope 1, they should sum up to 100%.
- **Base year:** State which inventory year the information refers to. This should be the base year, unless not available. For scope 3, if base year information is not available, you may use the most recent year with complete data, though the same year for all base years is preferred.

Scope 1, 2, 3 Totals (dark grey lines):

- **Emissions (tCO2e):** Write amount of emissions for each scope in metric tonnes of CO2e (tCO2e).
- **Percentage of emissions (%) in base year:** Write the percentage of emissions of each scope per the sum of all scopes. The three lines should sum up to 100%.
- **Base year:** State which inventory year the information refers to.

3. TARGET(S)

All target(s)

3.1. Proposed target(s) wording

Please propose wording to describe your target(s) for publication purposes. Examples can be found [here](#). The SBTi recommends that the wording should explicitly include reference to the base and target years and the intended emission reduction percentage or rate.

3.2. Table 2: Proposed targets

General guidance:

List all the targets you are requesting to have validated by the Science Based Targets initiative in the table, one target per row. Break down targets by sector, where relevant. Use separate rows to describe any interim milestones. Enter additional rows if necessary.

For all targets:

- **Target ID:** Number each target to identify them as needed throughout the form. If entering a new row and target, please add a new Target ID (T4, T5, etc.).
- **Absolute or intensity:** State whether it is an absolute or an intensity target. For information on the difference between the two, refer to our [Draft Science-based Target Setting Manual](#), in particular to Section 2.5.2 ‘Comparing Absolute and Intensity Targets.’
- **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. This is required so that the SBTi has enough information to ensure that your combined target meets the criterion *C9 - Combined scope targets*, that is that the S1 and S2 portion of the target is in line with science (please see [SBTi criteria](#)).
- **Percentage of emissions excluded from target boundary:** If the target excludes certain emissions, estimate the percentage (%) of total emissions those exclusions represent.
- **Percent change from base year:** Indicate the percent change (%) to be accomplished by the target in the target

year compared to the base year. For example, if your target is to reduce your scope 1 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 data are available as the target base year.
- **Target year:** Indicate the target year. As indicated by the [SBTi criteria C4 - Base and target years](#) and [C14 - Scope 3 Timeframe](#), all targets must cover a minimum of 5 years and a maximum of 15 years from the date the target is submitted to the SBTi for an official validation.

For intensity targets:

- **Metric:** Indicate the metric used for intensity targets e.g., per ton product produced, per square meter or per value added.
- **Percent change in absolute emissions for each scope (%):** 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).

For specific guidance on intensity targets and to understand why this information is required, refer to our [Draft Science-based Target Setting Manual](#), and in particular to Section 2.5.2 ‘Comparing Absolute and Intensity Targets’.

<p>3.3. How much of the target(s) has already been achieved to date (%)?</p>	<p>If the progress to achieve the target has already started, indicate how much in % has been accomplished to date. If the answer varies among targets, specify the completion status of each using the target IDs.</p>									
<p>3.4. Methods and/or tools used to set targets, if any. Specify the version number (or issue date) if available.</p>	<p>If you used a method and/or tool 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.</p> <p>As reference the latest version numbers for the SDA tool and method as of April 11th 2017 are listed in the table below.</p> <table border="1" data-bbox="595 1211 1430 1433"> <thead> <tr> <th>Method/Tool</th> <th>Version number</th> <th>Issue date</th> </tr> </thead> <tbody> <tr> <td>SDA Tool</td> <td>V8.0</td> <td>02/27/2017¹</td> </tr> <tr> <td>SDA Methodology</td> <td>V1</td> <td>May 2015</td> </tr> </tbody> </table> <p>For version numbers of the SDA tool: The name of the excel file you used should indicate the version number. For example, you might have used the SDA Tool V8 which uses ETP 2016 or the SDA Tool V7 which uses ETP 2015 data.</p>	Method/Tool	Version number	Issue date	SDA Tool	V8.0	02/27/2017 ¹	SDA Methodology	V1	May 2015
Method/Tool	Version number	Issue date								
SDA Tool	V8.0	02/27/2017 ¹								
SDA Methodology	V1	May 2015								
<p>3.5. Do the targets cover all seven GHGs (CO₂, CH₄, N₂O, HFC, PFC, HF₆, NF₃) when relevant? If not, specify and justify exclusions.</p>	<p>Indicate if your targets cover all seven GHG: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). If not, specify which ones are not covered and justify why.</p>									

¹ This implies that V7 of the SDA tool is only valid for submissions received by 8/27/2017.

<p>3.6. Are offsets being counted as progress toward the target(s)?</p>	<p>If any of the proposed targets uses offsets towards its progress, indicate yes and specify which one(s) with the target ID number.</p> <p>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 is not 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. For more information on offsets, refer to our Draft Science-based Target Setting Manual, in particular to section 6.2 'Carbon credits.'</p>
<p>3.7. How will the company report annual company-wide GHG emissions and progress against their targets if they are approved by the SBTi?</p>	<p>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.</p>
<p>3.8. Which method will the company use to track its performance towards its scope 2 target?</p>	<p>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 GHG Protocol Scope 2 Guidance.</p>
<p>3.9. If a parent or subsidiary has or will set a SBT (see questions 1.6. and 1.7), please describe to what extent the parent company's target covers the target of the subsidiary.</p>	<p>Answer only if Question 1.6 or 1.7 are relevant for your company. Indicate whether the parent company's target includes or excludes the target of the subsidiary and any differences between the targets i.e. in terms of ambition.</p>
<p>Scope 3 target(s)</p>	
<p>Answer these questions only for the target(s) that cover scope 3 emissions.</p>	
<p>3.10. Describe the GHG boundary of the scope 3 targets.</p>	<p>Estimate the % of total scope 3 emissions and which of the 15 categories that these target(s) cover. Indicate the categories by listing their number(s). For guidance on the 15 categories, refer to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard and in particular to Chapter 5 'Identifying Scope 3 Emissions.'</p>
<p>3.11. Explain <i>how</i> your proposed scope 3 targets address the main sources of GHG emissions and make the case for why these targets are considered ambitious (e.g. how they are in line with best practices).</p>	<p>Please explain how (which actions will be implemented) in order to achieve the proposed scope 3 targets and elaborate on how those targets are addressing the main sources of scope 3 emissions.</p> <p>Justify why you consider these targets to be ambitious.</p>

<p>3.12. Does your company have targets that cover avoided emissions?</p>	<p>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.</p>
<p>3.13. If your company is an electricity-generating company that distributes natural gas or other fossil fuel products, does the scope 3 target covers the use of sold products?</p>	<p>Answer if your company is an electricity-generating company that distributes natural gas or other fossil fuel products. Indicate whether your scope 3 target addresses emissions from category 11 – Use of sold products. For more information on that category, please refer to the Corporate Value Chain (Scope 3) Accounting and Reporting Standard and in particular to Chapter 5 ‘Identifying Scope 3 Emissions.’</p>
<p>4. SUPPORTING DOCUMENTATION</p>	
<p>4.1. Provide a list and briefly describe any background information submitted with this form.</p>	
<p>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. <u>If relevant, please include:</u> 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: calculations used to develop the targets, sustainability plans, etc.</p>	
<p>4.2. Please explain any discrepancies between supporting documents and/or other publicly available data.</p>	
<p>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 public 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 and explain it in the following section.</p>	
<p>5. OTHER INFORMATION/COMMENTS</p>	
<p>Please provide any additional information you consider pertinent to your target validation.</p>	
<p>Note: The person giving sign off does not have to do so physically, but should just enter his/her name in the space provided.</p>	

Document History

Version	Change/update description	Date finalized	Effective Dates
1.0	Original version of Target Submission Form Guidance	24 February 2017	From 24 February 2017
1.1	Adapted to the SBTi criteria valid after April 16th 2017	April 14th 2017	From April 16th 2017