# Modules – Viewers can self select and access modules non-linearly based on where each user is in the SBTi journey

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

| Stage | | Module |
|---|---|---|
| Commit | 1 | Case for change |
| | 2 | Voluntary finance climate action ecosystem |
| Develop | 3 | Developing SBTs: Overview |
| | 4 | Developing SBTs: Scope 1, scope 2, and scope 3 operational emissions |
| | 5 | Developing SBTs: Scope 3 financed emissions – Overview |
| | 6 | Developing SBTs: Scope 3 financed emissions – Calculation deep dive and case studies |
| | 7 | Developing SBTs: Scope 3 financed emissions – Data considerations and trade-offs |
| Submit, Communicate, Disclose | 8 | Validating, disclosing, and recalculating |
| | 9 | Governance, change management, and meeting targets |

# Resources (1/2)

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

| Module | Key resources |
|---|---|
| **Module 1: Case for change** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022)<br>• GFANZ net-zero Financing Roadmaps (Nov 2021)<br>• Bain & Company Brief – Banks' Great Carbon Challenge (Jun 2022)<br>• Official Journal of the European Union - Establishing the Framework for Achieving climate neutrality and amending Regulations (Jul 2021) |
| **Module 2: Voluntary finance climate action ecosystem** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• SBTi Business Ambition for 1.5C (Nov 2021)<br>• SBTi 2021 Progress Report |
| **Module 3: Developing SBTs: Overview** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022)<br>• UN Global Compact Academy Setting Science-Based Targets E-Learning<br>• UN Global Compact Academy Net-Zero Standard E-Learning |
| **Module 4: Developing SBTs: Scope 1, scope 2, and Scope 3 operational emissions** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• SBTi Target Setting Tool 2.0 (Dec 2021)<br>• GHG Protocol Corporate Accounting and Reporting Standard (Revised)<br>• GHG Protocol Scope 2 Guidance (Sep 2015)<br>• GHG Technical Guidance for Calculating Scope 3 Emissions 1.0 (2013) |
| **Module 5: Developing SBTs: Scope 3 financed emissions – Overview** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• GHG Technical Guidance for Calculating Scope 3 Emissions 1.0 (2013)<br>• PCAF The Global GHG Accounting and Reporting Standard for the Financial Industry 1.0 (Nov 2020) |

# Resources (2/2)

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

| Module | Key resources |
|---|---|
| **Module 6: Developing SBTs: Scope 3 financed emissions – Calculation deep dive and case studies** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022)<br>• PCAF The Global GHG Accounting and Reporting Standard for the Financial Industry 1.0 (Nov 2020)<br>• CDP & WWF Temperature Rating Methodology (Oct 2020)<br>• Bain & Company Brief – Banks' Great Carbon Challenge (Jun 2022) |
| **Module 7: Developing SBTs: Scope 3 financed emissions – Data considerations and trade-offs** | • SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022)<br>• PCAF The Global GHG Accounting and Reporting Standard for the Financial Industry 1.0 (Nov 2020)<br>• Bain & Company Brief – Banks' Great Carbon Challenge (Jun 2022) |
| **Module 8: Validating, disclosing, and recalculating** | • SBTi Target Submission Form for Financial Institutions<br>• SBTi Booking System<br>• SBTi Financial Sector Science-Based Targets Guidance (Feb 2022)<br>• GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022)<br>• PCAF The Global GHG Accounting and Reporting Standard for the Financial Industry 1.0 (Nov 2020)<br>• GHG Protocol Scope 3 Accounting Standards (Apr 2013) |
| **Module 9: Governance, change management, and meeting targets** | • GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022)<br>• SBTi Financial Sector Science-Based Targets Guidance (Feb 2022) |

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# Module #6: Scope 3 financed emissions – Calculation deep dive and case studies

SBTi financial institution training

THIS TRAINING WAS DEVELOPED IN COLLABORATION WITH

BAIN & COMPANY

PARTNER ORGANIZATIONS

CDP DISCLOSURE INSIGHT ACTION

United Nations Global Compact

WORLD RESOURCES INSTITUTE

WWF

IN COLLABORATION WITH

WE MEAN BUSINESS COALITION

# Modules

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

| Stage | | Module |
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| | 9 | Governance, change management, and meeting targets |

# Key learning objectives

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Commit | **Develop** | Submit | Communicate | Disclose

**After completing this module, individuals will be able to…**

**Apply the three methods to develop baseline and set targets**

**Source the relevant data required to set targets**

**Decide on trade-offs between the different methods**

# Module

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

## Scope 1 & 2

**Scope 1**
E.g., Company facilities

**Operations**

**Scope 2**
E.g., Electricity

## Scope 3

**Operations (Categories 1-14)**
E.g., Business travel, office supplies

**Financed emissions (Category 15)**

GHG emissions associated with an FI's investment, lending, or underwriting portfolios

Client/portfolio | Scope 1 | Scope 2 | Scope 3*

**Operational emissions** *(direct & indirect)*

**Module #4**: Scope 1, scope 2, and scope 3 operational emissions

**Financed emissions**

**Module #5**: Scope 3 financed – Overview

This module

**Module #6**: Scope 3 financed emissions – Calculation deep dive and case studies

**Module #7**: Scope 3 financed emissions – Data considerations & trade-offs

Note: *GHGP names that scope 3 financed emissions should be included if they are significant. Temperature Rating Approach requires submission of scope 1+2+3 target.
Sources: GFANZ Recommendations and Guidance on Net-zero Transition Plans for the Financial Sector (Jun 2022, pg. 13, Fig 3); GHGP Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Apr 2013, pgs. 52-54, Table 5.9 and Table 5.10); SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 86-88)

# Total emissions must be estimated, often using a combination of inputs

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

**Total emissions** are likely not easily available, but can be estimated because…

1. distinct **physical or business units** can be defined — *e.g.,* **Energy consumption** *or* **Tons of steel produced** *or* **Revenue**

2. and **emissions factors** for distinct units are available — *e.g.,* $\frac{\text{GHG emissions}}{\text{kWh } or \text{ ton steel } or \text{ \$}}$

3. which allow **total emissions** to be approximated — $\sum$ (**Unit** x **Emissions factor**) = **Total Emissions**

Source: PCAF The Global GHG Accounting and Reporting Standard for the Financial Industry 1.0 (Nov 2020, pgs. 47-96)

# Various sources can be used to calculate total emissions

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

## Data sources for actual emissions or units…

### Actual company emissions and units

*provided by the company or verified 3rd party providers*

Portfolio company

CDP

ISS ESG

Bloomberg

SUSTAINALYTICS

GREENHOUSE GAS PROTOCOL

Quantis

S&P Global

MSCI

### Building energy labels

*provided by commercial databases*

ENERGY STAR

Rijksdienst voor Ondernemend Nederland

## …and for emissions factors

### Physical activity emissions factors e.g., $tCO_2e$/MWh

ipcc

ei

Department for Environment Food & Rural Affairs

Food and Agriculture Organization of the United Nations

PCAF Partnership for Carbon Accounting Financials

### Economic activity emissions factors e.g., $tCO_2e$/$ rev

*via official statistical data or EEIO* tables*

exiobase

WIOD

GTAP

PCAF Partnership for Carbon Accounting Financials

*Environmentally-extended input-output

Source: PCAF The Global GHG Accounting and Reporting Standard for the Financial Industry 1.0 (Nov 2020, pgs. 47-96)

# FIs can use three methods for calculating scope 3 financed emissions baseline and targets

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

**Note: Methods evolve over time, SBTi is developing meta-criteria to evaluate addt. methodologies to ensure transparency and alignment**

**Access Module 5 "Developing SBTs: Scope 3 financed emissions – Overview" for more detail**

## Allowable for FI scope 3 financed emissions

| | Sectoral Decarbonization Approach (SDA) | Portfolio Coverage Approach (PCA) | Temperature Rating Approach (TRA) |
|---|---|---|---|
| **Measures** | Emissions per industry-wide unit *(in select, high emitting industries)* | % of portfolio with SBTs | Ambition of portfolio's public targets |
| **Example** | Decrease GHG emissions by 30% per $m^2$ (real estate) | Increase % of portfolio with SBTs to 50% | Align portfolio to temperature rating of 1.75°C |

*Reducing carbon output* — *Growing engagement*

Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, Table 5.1, pgs. 51-52)

# Sectoral Decarbonization Approach (SDA) is recommended for any sectors that have specific SBTi sectoral guidance

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

## Sectoral Decarbonization Approach

**Key sectors require specific metrics*…**

**Real estate & mortgages**
($kgCO_2e/\underline{m^2}$)

**Electricity generation**
($kgCO_2e/\underline{kWh}$)

**Cement and other industrials**
(kgCO2e/**ton**)

### Example

eurazeo

*"Eurazeo commits to reduce its real estate investment portfolio GHG emissions **60% per $m^2$** by 2030 from a 2021 base year."*

*FI-C17.1 – SDA Targets: targets using the SDA approach must meet defined conditions around 1) boundary 2) ambition 3) time frame and 4) scope of borrower and/or investee targets*

**Note: Methods evolve over time, SBTi is developing meta-criteria for new methods**

## Benefits

**Industry recognized and standardized**

**Simplifies decision-making**

## Key Considerations

**Requires more data**

**Not applicable to all sectors**

*"[SDA] is… for companies looking for **credibility and also flexibility**… by taking into account the **different situations of each sector**"*

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

*Note: for full list of sectors covered by the SDA approach, please review Table 5-1.
Sources: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pg. 51-52 Table 5.1, pgs. 68-72); Target language and summary Eurazeo

# de volksbank Case study: Sector Decarbonization Approach (1 of 2)

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

de volksbank

#4 Retail Bank in Netherlands

**€47.8B Mortgages**

## Sectoral Decarbonization Approach

### Calculate

1. **Footprint and emissions**
2. **Share of emissions**

### Define

3. **Ambition and emissions target**

1. **Calculate baseline m$^2$** of portfolio

   **Assign an "Energy Grade"** per mortgage (provided by Dutch gov.)

   **Quantify total emissions** of portfolio *Key challenge. Additional detail on next page*

2. **Determine share of emissions** based on outstanding balance

3. Input emissions, growth, & m$^2$ into SBTi-provided **target setting tool**

Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 63-67)

# de volksbank Case study: Sector Decarbonization Approach (2 of 2)

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

## 1a Note Energy Ratings & Emissions

### Home Energy Ratings

| Energy Label | $kgCO_2$ emitted | % from gas |
|---|---|---|
| A | 3.9K | 62% |
| B | 3.8K | 68% |
| C | 3.9K | 69% |
| D | 4.0K | 73% |
| E | 4.2K | 74% |
| F | 4.5K | 73% |
| G | 4.4K | 73% |

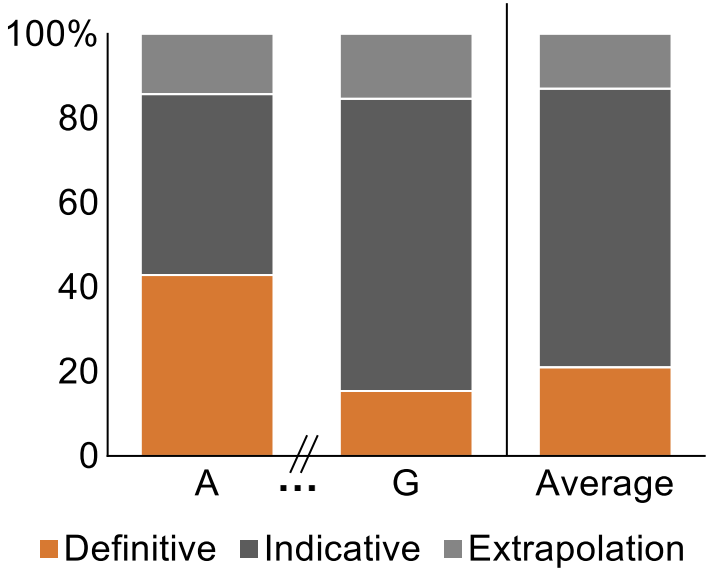
Most efficient ↑ … ↓ Least efficient

**Energy labels** provided by **Dutch government**

**Gas represents majority** of home emissions

## 1b Assign Energy Grades

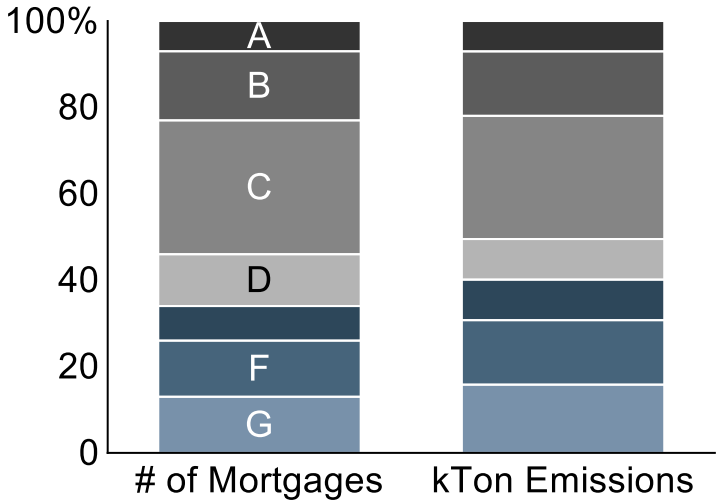
Data availability by Energy Label




**Only ~20% of data was definitive;** assumptions made for rest of portfolio

## 1c Estimate Total Emissions

De Volksbank Mortgage Portfolio Summary




Collected internal **mortgage & $m^2$ data** and **estimated emissions**

Determined **strategy of electrifying households (vs. improving quality)**

Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 63-67)

# Portfolio Coverage Approach (PCA) allows for progress with minimal data maturity

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

## Portfolio Coverage is defined as…

(1) whether companies **set SBTs**

(2) increases by an **annual set amount** to reach **100% coverage**

## Example

SYCOMORE ASSET MANAGEMENT

*"Sycomore AM commits to **56% of listed equity and bonds portfolios** setting SBTi validated targets by 2030"*

*FI-C17.2 – PCA Targets: targets using the PCA approach must meet defined conditions around 1) boundary 2) ambition 3) formulation and 4) time frame*

**Note: Methods evolve over time, SBTi is developing meta-criteria for new methods**

## Benefits

**Easily communicated**

**Can be done without emissions data**

## Key Considerations

**Engaging companies can be resource intensive**

*"…La Banque Postale AM found the portfolio coverage analysis as the **friendliest method**, for internal and public **disclosure purposes**, among the three methods."*

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Sources: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022 pgs. 51-52 Table 5.1, pgs. 68-72); Target language and summary Sycomore

# Case study: Portfolio Coverage Approach (1 of 2)

LA BANQUE POSTALE ASSET MANAGEMENT

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

LA BANQUE POSTALE ASSET MANAGEMENT

#5 Asset Manager in France

**€235B AUM**

## Portfolio Coverage Approach

### Categorize

1. **Identify number of SBTs in portfolio**

### Determine

2. **Preferred weighting methods**

### Define

3. **Ambition and commitment targets**

1. **Understand** which portfolio companies have SBTs set or committed

2. **Select** method to **quantify** coverage*

   - AUM
   - $CO_2$
   - MCAP / EV

   *Key Challenge. Additional detail on next page*

3. **Engage highest-priority investees** to reach 100% of **portfolio with SBTs** by 2040**

Note: La Banque Postale's currently approved target uses the temperature rating approach. *Guidance allows participants to use different coverage methods for different asset classes where necessary. **2040 timeline is mandated to allow borrowers and/or investees to implement their companies' targets to achieve an economy-wide net-zero transformation by 2050.

Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 76-81)

# Case study: Portfolio Coverage Approach (2 of 2)

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

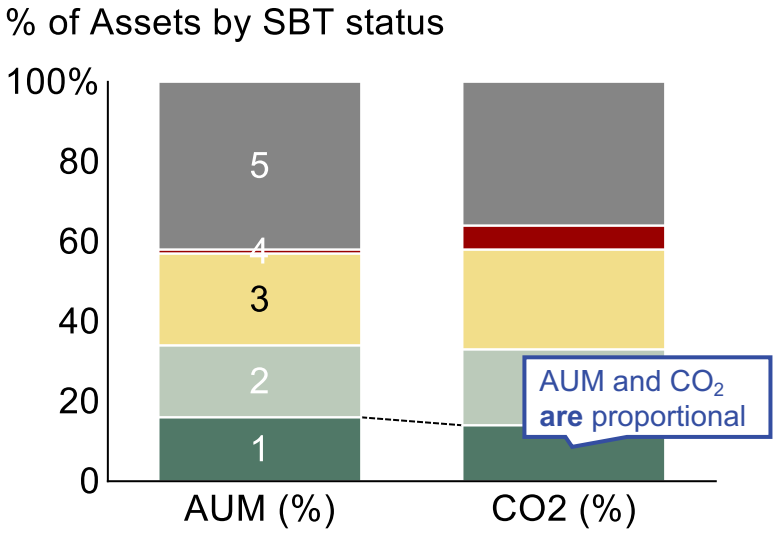
## 1 Identify Commitment Status

| SBT Status | Category |
|---|---|
| SBTi: Set | 1 |
| SBTi: Committed | 2 |
| Ongoing process | 3 |
| No emissions initiative | 4 |
| No information | 5 |

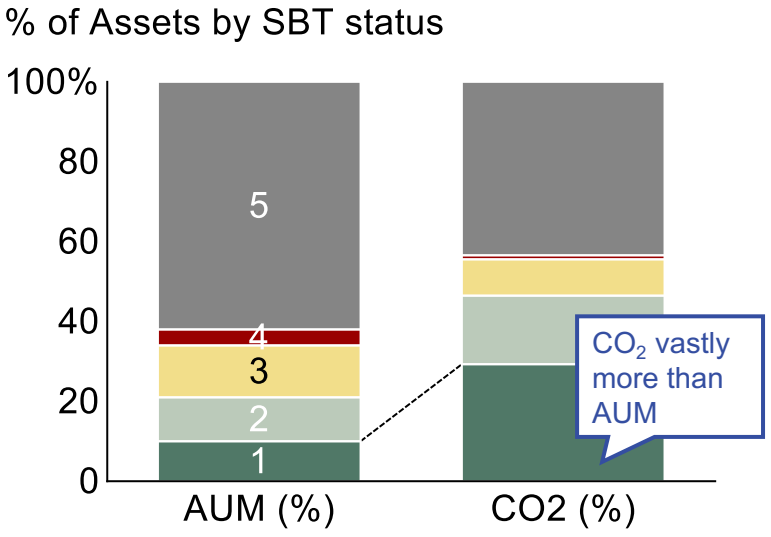
Decide **categories** for **level of commitment**

Use **SBTi website** to identify portfolio company **SBT status**

## 2a Equity Portfolio




## 2b Bonds Portfolio




**$CO_2$ data** may not always be available; estimate as needed

**AUM** value and **$CO_2$** emissions are **not always proportional**

**Data helps** portfolio managers **prioritize** highest value initiatives

Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 76-81)

# Temperature Rating Approach (TRA) is recommended for non-SDA industries with more data availability

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

**Note: Methods evolve over time, SBTi is developing meta-criteria for new methods**

## TRA uses two aggregate temp. scores which are…

- Based on **companies' GHG targets (default rating of 3.2°C for those with no targets)**
- **Calculated** for scope **1+2 and 1+2+3**
- Decreased by an **annual set amount** to reach their targets

### Example

Schroders

*"Schroders plc commits to align its **scope 1 + 2 + 3** portfolio temperature score by invested value within common stock, preferred stock, corporate bonds, ETFs and REITs **from 3.13°C in 2019 to 2.29°C by 2030**."*

*FI-C17.3 – TRA Targets: targets using the TRA approach must meet defined conditions around 1) boundary 2) ambition 3) time frame and 4) scope of borrower and/or investee targets*

## Benefits

- **Identifies highest emitting portfolio components**
- **Uses readily available data**

## Key Considerations

- **Less intuitive to communicate**

*"We believe it is **best practice… to use a temperature alignment methodology,** [to avoid] … pulling capital and scrutiny away from **the areas of financial markets where change is needed most."***

Schroders

Sources: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022 pgs. 51-52 Table 5.1, pgs. 68-72); Target language and summary Schroders plc; Schroders Climate Action Transition Plan 2021

# Case study: Temperature Rating Approach (1 of 2)

Amundi ASSET MANAGEMENT

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries | Calculate baseline | Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

Amundi ASSET MANAGEMENT

#1 Asset Manager in EU

**€1.5T AUM**

## Temperature Rating Approach

### Gather

1 **Portfolio target data**

### Aggregate

2 **Temperature rating**

### Define

3 **Ambition and commitment targets**

1

*Key challenge. Additional detail on next page*

**Gather targets** and calculate temp scores for portfolio companies

**Categorize** portfolio companies lacking targets or GHG data

2

**Assign** default scores to funds not addressed by targets

**Select a method** to determine a weighted aggregated portfolio temperature rating

*Key challenge. Additional detail on next page*

3

*Set targets to…*

Achieve a **temperature rating of well-below 2˚C** at latest by 2040*

*Note: 2040 timeline is mandated to allow borrowers and/or investees to implement their companies' targets to achieve an economy-wide net-zero transformation by 2050.
Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 88-92)

# Case study: Temperature Rating Approach (2 of 2)

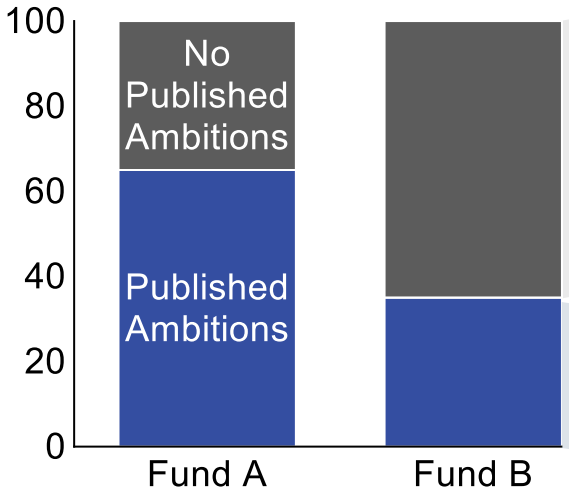
Amundi ASSET MANAGEMENT

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Set boundaries → Calculate baseline → Calculate target

Scope 1 | Scope 2 | Scope 3 – Ops | Scope 3 – Fin

% Portfolio companies by set ambitions




## 1 Gather Targets & Scores

Companies **lacking published ambitions** assigned a **default score of 3.2˚C**

Published company ambitions are **scored individually**

Funds **gather** published **portfolio company ambitions**

Funds will have **different levels of incomplete data**

## 2 Aggregate Scores

Select a method **best-suited** to **data quality**

/ NON-EXHAUSTIVE

| **Lacking** emissions data | **With** emissions data* | |
|---|---|---|
| Weighted Avg. Temp. Score | **Total Emissions Weighted Score** | **Enterprise Value & Cash Emissions Score** |

*Preferred*

**Weighted Average Temperature Score** is suitable for funds with **poor emissions data**

**Enterprise Value and Cash Emissions Temperature Score** is **best-aligned** to **PCAF**

*Note: Comprehensive list of weighting methods: Weighted average temperature score (WATS); Total emissions weighted temperature score (TETS); Market Owned emissions weighted temperature score (MOTS); Enterprise Owned emissions weighted temperature score (EOTS); Enterprise Value + Cash emissions weighted temperature score (ECOTS); Total Assets emissions weighted temperature score (AOTS); Revenue owned emissions weighted temperature score (ROTS)

Source: SBTi Financial Sector Science-Based Targets Guidance (Feb 2022, pgs. 88-92); CDP Temperature Rating Methodology (Oct 2020. Table 8 pgs. 24-26)

# Ultimately, the objective is to transform financing and clients towards decarbonization

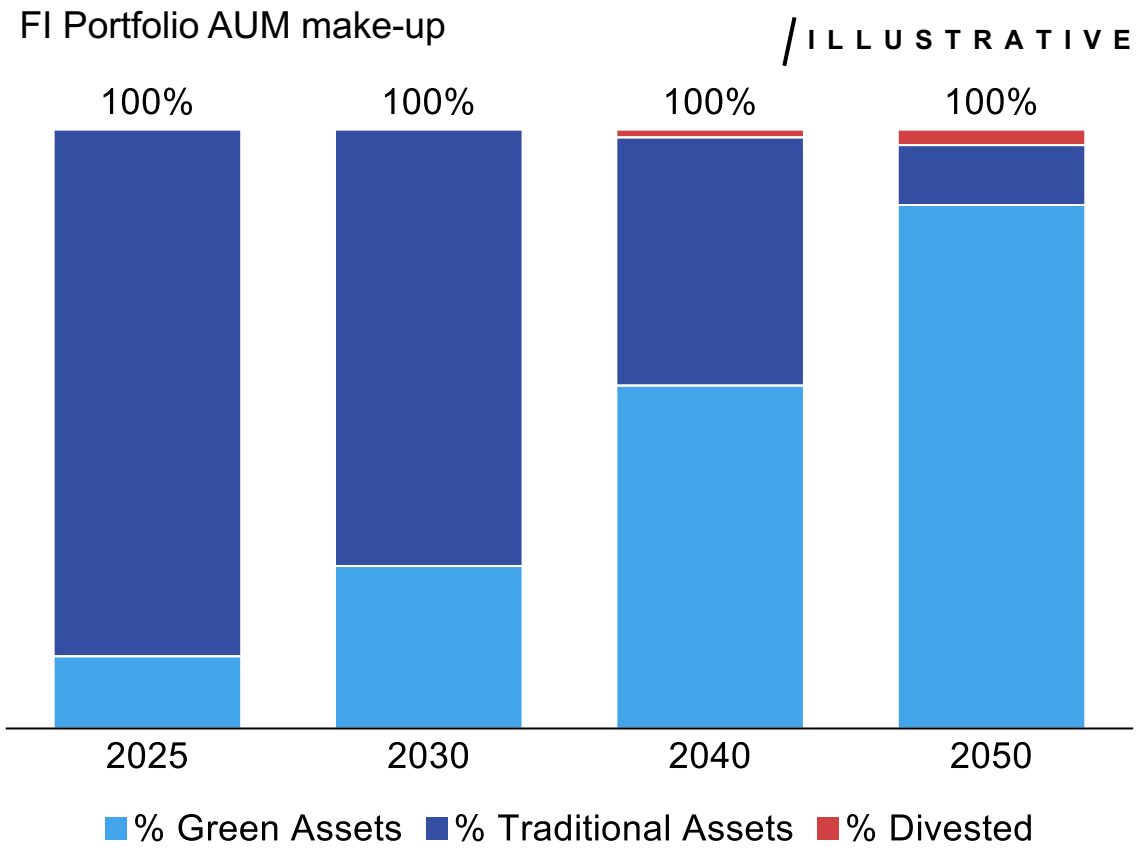
SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

Scope 1 | Scope 2 | Scope 3 – Ops | **Scope 3 – Fin**

## FIs' targets will serve as a signal …

1. **$2-5T/year through 2040** to reach net-zero transformation
2. **Opportunity to lead the market** during the transformation period
3. **Stakeholder engagement** will have **compounding returns**
4. **Engagement leads to better tracking** and data quality

## … as companies and portfolios shift to be more green




Note: Illustrative portfolio represents a "Pioneer" example; "Pioneer" financial institutions represent those with early, strong commitment to climate mitigation. Please review Bain & Company's Banks' Great Carbon Challenge brief for more details.
Source: Bain & Company Brief – Banks' Great Carbon Challenge (Jun 2022)

# Key learnings

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

- **Sectoral Decarbonization Approach** is preferred for covered sectors
- **Portfolio Coverage Approach** is based on engagement and requires the least amount of data
- **Temperature Rating Approach** anchors on engagement but is recommended when FIs mature their portfolios' data
- **Data challenges will exist throughout** – FIs must make assumptions until data matures over time
- FIs can use their influence to **increase data quality across their portfolio**

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# THANK YOU FOR LISTENING

PARTNER ORGANIZATIONS

CDP DISCLOSURE INSIGHT ACTION

United Nations Global Compact

WORLD RESOURCES INSTITUTE

WWF

IN COLLABORATION WITH

WE MEAN BUSINESS COALITION


sciencebasedtargets.org

@ScienceTargets

Science Based Targets

/science-based-targets

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