SBTi Target Submission Form and Guidance

TWG-FOR-001/ Version 5

July 2021

SBTI Target Submission Form and Guidance

TWG-FOR-001 | Version 5 | July 2021

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SBTi Target Submission Form and Guidance

TWG-FOR-001 | Version 5 | April 2021

Before filling out this form, please review the [SBTi Corporate Manual](https://sciencebasedtargets.org/resources/files/SBTi-Corporate-Manual.pdf), which provides an overview of the target evaluation process and guidance on target development.

The [Target Validation Protocol](https://sciencebasedtargets.org/wp-content/uploads/2019/04/target-validation-protocol.pdf) describes the underlying principles, process, and criteria followed to assess targets and to determine conformance with the SBTi criteria and sector-specific requirements. The SBTi strongly recommends that companies review the Target Validation Protocol before target development.

Submission form guidance column

Please read this column carefully when completing the Target Submission Form. Adherence to these guidelines will ensure that our technical team has all the information needed and will help expedite 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.

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| **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** to [targets@sciencebasedtargets.org](mailto:targets@sciencebasedtargets.org). Sending the form in other formats might result in delay in the validation process.

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).

# Validation Requested

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| **VALIDATION REQUESTED** | | **SUBMISSION FORM GUIDANCE** |
| * 1. **Please select the target validation service option you are requesting**   *For more information on the target validation service, refer to the Submission Form Guidance Column and to our* [*FAQ*](https://sciencebasedtargets.org/faq/)*s section entitled “Target Validation Service”.* | Full service  Resubmission  If you are requesting a full service, indicate if this is your first or second assessment:  First assessment  Second assessment | *Please select which target validation service option you are choosing. Most companies are only eligible for the full service, which includes two rounds of assessments and costs 4950 USD + applicable VAT.*  *If you choose the* ***resubmission option****, please make sure you are eligible for it. The resubmission option, which includes only one round of assessment and costs 2490 USD + applicable VAT, is available to:*   1. *companies who have already gone through the full paid target validation service at least once; or* 2. *companies that already have an approved target by the SBTi and need to update it.*   *For further information on the benefits and costs of the target validation service, please refer to* [*the FAQs section entitled “Target Validation Service”*](https://sciencebasedtargets.org/faq/)*. If you opt for the full service option, specify whether this is your first or second assessment under the target validation service.* |
| * 1. **Please indicate if you are requesting a fee exemption**   *Please make sure you are eligible for an exemption.* | Yes  No | *Please select yes if you are eligible for and wish to request a fee exemption. Companies eligible for an exemption are only those headquartered in economies in transition and developing countries. To see the list of these countries please go to our* [*FAQ's*](https://sciencebasedtargets.org/faq/) *section entitled “Target Validation Service”.* |
| **1.3** **If you are only seeking feedback on a portion of your submission, specify for which scopes you are requesting validation** | Complete submission - All scopes  *Partial submission - Scopes 1 and 2 only*  *Partial submission - Scope 3 only* | *Feedback can be delivered for certain specific scopes (“Partial Submission”) or for all scopes (“Complete Submission”). For example, if your company only has scope 1 and 2 targets so far and would like to get feedback on those before setting a scope 3 target, you should select “Partial submission - Scopes 1 and 2 only”.*  *Please note that your target(s) must meet all of the SBTi criteria for them to be approved and announced. Therefore, if you select “Partial submission”, SBTi will provide feedback on the submitted targets but will not approve or announce them even if they meet all criteria.* |
| **1.4. Please indicate which scope 1 and 2 temperature alignment you are aiming for?** | Well-below 2°C  1.5°C | *In response to the Intergovernmental Panel on Climate Change’s Special Report on Global Warming of 1.5°C the SBTi introduced two temperature pathways: well-below 2°C alignment and 1.5°C alignment. Please indicate the scope 1 and 2 temperature alignment you are aiming for in this submission.* |

# General Information

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| **GENERAL 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 2.2 and 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, 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.* |
| **2.3. 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. More than one contact may be listed if relevant, but please indicate who should be the primary contact.* |
| **2.4. 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 list more than one contact if relevant, but please indicate who should be the primary contact.* |
| **2.5. Headquarters’ location (city and country)** |  | *City and country where your headquarters are located.* |
| **2.6. Sector(s) the company operates in (SBTi sector classification 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 sales, transmission, or distribution of 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/)*).*  *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.* |
| **2.7. Company’s general description and total number of employees** | General description:  Please enter the total number of employees:  \_\_\_\_\_\_\_\_\_\_\_ | *Please briefly describe the main operations and structure 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.* |
| **2.8. Is your company a subsidiary of a larger holding company?** | Yes  No  If yes, please indicate its name \_\_\_\_\_\_\_\_\_\_\_  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.* |
| **2.9. 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 submission.** | 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.* |
| **2.10. Is your company a responder for the CDP 2021 Investor Climate Change Questionnaire?** | Yes  No | *If your company has responded or intends to respond to the CDP 2021 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 5.2.* |
| **2.11. Have you paid 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 type of support you received.** | Yes  No  In addition, do you have ongoing partnerships with any of the SBTi partners?  Yes  No  If yes, please indicate with which partner you have ongoing partnership(s) and the nature of the partnership(s): | *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*](https://sciencebasedtargets.org/faq/) *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 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.* |
| **2.12. 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.* |

# GHG Inventory

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| **GHG INVENTORY** | | **SUBMISSION FORM GUIDANCE** |
| **3.1. 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.* |
| **3.2. 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  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)  If you 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?  Yes No N/A | *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 - Recalculation and target validity in the SBTi Criteria*](https://sciencebasedtargets.org/wp-content/uploads/2017/02/SBTi-criteria.pdf)*. Please confirm that you will adhere to these guidelines, even after the target is approved.* |
| **3.3 Have you recalculated your inventory following recent acquisitions, divestments and/or mergers?** | Yes  No  If not, please explain why \_\_\_\_\_\_\_\_ | *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 - Recalculation and target validity in the SBTi Criteria*](https://sciencebasedtargets.org/wp-content/uploads/2017/02/SBTi-criteria.pdf)*.*  *The SBTi will consider recent a timeframe of* ***two years*** *from the date the target is submitted for validation.* |
| **3.4 Have you included emissions from all subsidiaries in your inventory and target boundary?** | Yes No N/A  If not, which subsidiaries 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.* |
| **3.5. 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)*.* |
| **3.6. 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)*.* |
| **3.7. 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 3.4). 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 significance 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)  *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*](http://www.ghgprotocol.org/standards/corporate-standard)*, in particular Chapter 1 “GHG Accounting and Reporting Principles”, Chapter 3 “Setting Organizational Boundaries” and Chapter 4 “Setting Operational Boundaries”.* |
| **3.8. How much of scope 1 and 2 emissions do the exclusions mentioned in question 3.5 represent? Estimate the percentage for each scope.** | The following fields must be filled if you indicated any exclusion in 3.6. Please enter zero if there is no exclusion.  \_\_\_\_% excluded from scope 1  \_\_\_\_% excluded from scope 2  \_\_\_\_% excluded from scopes 1 and 2 combined | *For scope 1 and 2, estimate the % of emissions excluded considering the sum of exclusions stated in question 3.6. 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.* |
| **3.9. Has the company completed a scope 3 screening and/or inventory of all relevant 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 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  -for which scope 3 categories did you perform an inventory?  Category \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | *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 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)*.* |
| **3.10. Does your company generate any direct CO2 emissions from biofuels and/or biomass combustion?** | Yes  No | *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.* |
| **3.11. Please specify the base year and most recent year used in Table 1 below. If different for different scopes, specify for each.**  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. | Scope 1 and 2:  Base year: \_\_\_\_  Most recent year: \_\_\_\_  Scope 3:  Base year: \_\_\_\_  Most recent year: \_\_\_\_ | *State which base year the information in the white section of Table 1 below 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 information in the grey section of Table 1 below 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.* |

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| |  |  |  |  | | --- | --- | --- | --- | | **3.12. Table 1: GHG emissions inventory table for the base year and the most recent year** | | | *For each of the scopes, fill out the table with*  *information from your inventory for the base*  *year in the white section and for the most*  *recent year in the grey section. For the most*  *recent year, if data is available for 2019 then*  *please enter it here. If the base year and the*  *most recent year are the same, complete only*  *the white section of the table.* | | **Scope 1 and 2 emissions** | | | |  | **Base year data** | **Most recent year data** | | **Emissions (tCO2e)** | **Emissions (tCO2e)** | | **Scope 1** | *Example input format: 1,300,526.50* | *Example input format: 1,300,526.50* | ***Emissions (tCO2e)****: List the amount of*  *emissions in metric tonnes of CO2e (tCO2e) for*  *the relevant year.*  *Please enter numbers using the following format*  *using commas for thousand separators and full*  *stops for decimal points i.e.,* ***1,300,526.50****.*  *Please* ***do not use*** *these two formats as they*  *can lead to misinterpretations: 1 300 526,50 or*  *1.300.526,50*  *For scope 2 emissions, please report emissions under*  *location- or market- based approaches, or under*  *both approaches.* | | **Scope 2** | *Location based: Example input format: 1,300,526.50*  *and/or*  *Market based: Example input format: 1,300,526.50* | *Location based: Example input format: 1,300,526.50*  *and/or*  *Market based: Example input format: 1,300,526.50* | |

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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Scope 3 emissions** | | | | | | ***A complete scope 3 screening or***  ***inventory is required for the***  ***validation of targets.***  ***Reason for exclusion (if any):***  *A* *justification must be given for all*  *categories for which no emissions*  *estimate is provided. For additional*  *guidance on scope 3 emissions,*  *including the description of the 15*  *categories, refer to the [Corporate](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf)*  *[Value Chain (Scope 3) Accounting](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf)*  *[and Reporting Standard](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf) and*  *in particular to Chapter 5 “Identifying*  *Scope 3 Emissions”. Deviations from*  *your CDP response or other public*  *data should be noted in Section 5.2.*  *For categories not applicable, write*  *“not applicable” and provide a brief*  *justification.*  *For categories with negligible*  *emissions, write “negligible” and,*  *if possible, provide an estimate of*  *it’s percent out of total scope 3*  *emissions*  *It is* ***not acceptable*** *to exclude*  *relevant categories for the reason*  *that they are not yet calculated.* | |  | **Base year data** | | | **Most recent year data** | | | **Category name** | **Emissions (tCO2e)** | | **Brief description OR reason for exclusion (if any)** | **Emissions (tCO2e)** | **Brief description OR reason for exclusion (if any)** | | **1. Purchased goods and services** | *Example input format: 1,300,526.50* | |  | *Example input format: 1,300,526.50* |  | | **2. Capital goods** |  | |  |  |  | | **3. Fuel and energy related activities** |  | |  |  |  | | **4. Upstream transportation & distribution** |  | |  |  |  | | **5. Waste generated in operations** |  | |  |  |  | | **6. Business travel** |  | |  |  |  | | **7. Employee commuting** |  | |  |  |  | | **8. Upstream leased assets** |  | |  |  |  | | **9. Downstream transportation & distribution** |  | |  |  |  | | **10. Processing of sold products** |  | |  |  |  | | **11. Use of sold products** |  | |  |  |  | | *11a. Downstream emissions from fossil fuels distributed but not sold by the company* |  |  | |  |  | ***11a:*** *Fossil fuels distributed must be*  *accounted for in GHG inventory and*  *target boundary, even if they are not*  *sold directly by the company.* | | **12. End-of-life treatment of sold products** |  |  | |  |  |  | | **13. Downstream leased assets** |  |  | |  |  | | **14. Franchises** |  |  | |  |  | | **15. Investments** |  |  | |  |  |  |  |  |  |  | | --- | --- | --- | --- | | **Bioenergy Accounting - Reported Separately from the Scopes** | | |  | |  | **Base Year (tCO2e)** | **Most Recent Year (tCO2e)** | | **Required: Direct (Scope 1) CO2 emissions from combustion of biofuels and/or biomass feedstocks** | *Example input format: 1,300,526.50* |  | ***Direct CO2 emissions from combustion of biofuels and/or biomass feedstocks:*** *As indicated by the*[*GHG Protocol Corporate Standard*](http://www.ghgprotocol.org/standards/corporate-standard)***,*** *direct CO2 emissions from the combustion of biomass shall not be included in scope 1 but reported separately. If you answered yes to question 3.9., please provide an estimate of the direct CO2 emissions from biofuels and/or biomass combustion related to your company in this field.*  ***CH4 and N2O emissions*** *associated with biofuels and biomass combustion* ***should be reported under scopes 1, 2 or 3, as relevant****.* | | **Estimated CO2 removals related to the use of biofuels and/or biomass feedstocks** | *Example input format: 1,300,526.50* |  | ***Estimated CO2 removals related to the use of biofuels and/or biomass feedstocks:*** *As indicated by the GHG Protocol Corporate Standard, carbon removals from biogenic sources should be reported separately from the scopes. If you answered yes to question 3.9., please provide an estimate of the CO2 removals associated with your company’s use of bioenergy. The* [*GHG Protocol Corporate Standard*](https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf) *Annex B provides limited guidance on how to account for these removals, which you can refer to. As there is no consensus method yet on how to account for these removals, you should disclose the method used to estimate these emissions in question 3.13.* | | ***Optional: indirect (Scope 3) CO2 emissions from combustion of biofuels and/or biomass feedstocks and associated removals*** | Emissions: *example input format 1,300,526.50*  Removals: *example input format 1,300,526.50* |  | *Per* [*GHGP Scope 3 Standard*](https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf)*, the SBTi recommends that companies also report CO2 emissions from the combustion of biomass and associated removals (e.g., biological GHG sequestration) that occur in scope 3*, separately from the scopes. | |

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| **3.13. Which method is used to report scope 2 emissions in Table 1?** | Base year data:  Location-based  Market-based  Both  Most recent year data:  Location-based  Market-based  Both | *State whether the scope 2 emissions data disclosed in Table 1 was calculated using the location-based or the market-based method. 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)*. Companies should use the same method to calculate Scope 2 emissions for the base year and to track performance against their targets.* *If you have included a Renewable Electricity (RE) procurement target in your submission, you should report market-based scope 2 emissions.* |
| **3.14. Methodology to estimate CO2 emissions from biofuels/biomass combustion and/or CO2 removals from the bioenergy sources used (if any).** |  | *If you answered yes to question 3.9, describe here the accounting method used to estimate the emissions and/or removals included in Table 1. Please include a description of the bioenergy sources used, the emissions factors used and any other relevant information. If you answered no to question 3.9, write N/A.* |
| **3.15 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 workstreams that will provide the infrastructure needed for corporate target setting, accounting, and reporting of AFOLU-related emissions.* |
| **3.16. If submitting a renewable electricity target, please specify the share of electricity consumption from renewable electricity procurement in the base year, most recent year, and target year (in %).** | Base year: \_\_\_\_  Most recent year: \_\_\_\_  Target year (expected): \_\_\_\_  N/A  Are these other types of energy consumption relevant to your scope 2 emissions?  Heat  Steam  Cooling  N/A | *As indicated by the SBTi Criterion - Renewable Electricity, targets to source renewable electricity at a rate that is considered ambitious are an acceptable alternative to scope 2 emission reduction targets.*  *If you are including a RE procurement target in section 4, please provide your company’s share of renewable electricity consumption in the base year, the most recent year and the expected share in the target year. If you don’t have a RE procurement target, select N/A.* |

# Target Information

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| **TARGET INFORMATION** | | *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 whole numbers* * *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.* * *Long-term targets (beyond 15 years from the date of submission and up to 2050) can be included in the target wording only if they were assessed and approved by the SBTi in addition to approved mid-term targets.* * *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 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.* |
| **All target(s)** | |
| **4.1. Proposed target(s) wording**  Please use the templates provided for absolute, intensity, renewable electricity and/or supplier engagement targets as applicable. | **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 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.”*   **Supplier and customer engagement target wording template:** *Company name* commits that *percent*% of its suppliers *by spend/revenue/emissions* covering *name categories*, will have science-based targets by *target year*.  ***Guideline for supplier and customer engagement targets:***   * *The wording must specify the % of suppliers by spend and/or by emissions covered by the target (as a portion of all the categories covered by the target), and the upstream categories covered by the target.* * *The wording must specify a target year up to 5 years from when the target is submitted.* * *The wording must use "[Company X] commits that [X%] of its suppliers by spend/emissions will have SBTs" rather than "engages" or "works towards".* * *The wording must specify that suppliers will set "SBTs" rather than any other type of target.*   **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.* |
| |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **4.2. 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: Abs1, Abs2 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.* * ***Percentage of emissions excluded from target boundary:*** *If the target further excludes certain emissions in the scope in addition to exclusions from the inventory (if any), estimate the percentage (%) of* *emissions those exclusions represent in that scope. For example, if the inventory excludes 2% of scope 1 and 2 emissions, but the target covers all the remaining emissions, please enter “0%” of exclusion.* * ***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 15 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, which shall meet 2.5% in annual linear term or SDA related ambition requirements at a minimum. Please see Section 5. Minimum ambition thresholds in the SBTi Target Validation Protocol for more information.* | | | | | | | | | | | | | | Target ID  *Use “Abs1”, “Abs2”, “Int1”, etc.* | Scope  (s) | Percent of emissions excluded from target boundary in the relevant scope  (%) | 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., per 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”.* | | | | If you submitted intensity target(s), please provide the growth projection based on the units entered in table 4.2 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.* | | | | | |

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| **4.3. Table 3: Other Proposed Targets**  *Please include other types of targets that are not absolute or intensity in the table below (e.g., supplier engagement targets, 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 one supplier engagement target and one renewable electricity target, 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.* * ***Percentage of emissions excluded from target boundary:*** *If the target further excludes certain emissions in the scope in addition to exclusions from the inventory (if any), estimate the percentage (%) of* *emissions those exclusions represent in that scope. For example, if the inventory excludes 2% of scope 1 and 2 emissions, but the target covers all the remaining emissions, please enter “0%” of exclusion.* * ***KPI (Metric):*** *Enter the metric used in your target. For example, if your target is to have 70% of suppliers have science-based targets by 2025, your metric is “Percentage of suppliers you aim to engage”. The level of ambition required for supplier/customer engagement targets it that they shall have science-based emission reduction targets in line with SBTi resources. 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. For example, if your target is to have 70% of suppliers set science-based targets by 2025 and in the base year only 5% had a science-based target, enter 5%. 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. For example, if your target is to have 70% of suppliers set science-based targets by 2025, enter 70%.* * ***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, Supplier engagement targets, and RE targets for guidelines on acceptable time frames for different targets.* | | | | | | | | | **Target ID** | **Scope(s)** | **Percent of emissions excluded from target boundary (%)** | **KPI (Metric)** | **KPI in Base year** | **KPI in Target year** | **Base year** | **Target year** | | O1 |  |  |  |  |  |  |  | | O2 |  |  |  |  |  |  |  | | | |
| **4.4. 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) 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.* |
| **4.5. 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.* |
| **4.6. If you reported biomass/biofuels CO2 emissions and CO2 removals related to biomass /biofuels feedstocks in Table 1, are these emissions included within the target(s) boundary? Under which target(s) are they included?** | 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 direct emissions from bioenergy and/or removals related to biomass/biofuel feedstocks in Table 1, these must be included in the target boundary even if carbon emissions are assumed to be neutral at the moment. If your targets are approved, you should also track those emissions and removals throughout the target period.* |
| **4.7. 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.* |
| **4.8. How will you report annual company-wide GHG emissions and progress against their 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.* |
| **4.9 Do you confirm that you will review, and if necessary, recalculate and revalidate your targets to ensure consistency with 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.* |
| **4.10. Which method will the company use to track performance towards its scope 2 target?** | Location-based  Market-based  Both | *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)*.* |

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| **Scope 3 target(s)** | | |
| **4.12 Describe the GHG boundary of the scope 3 target(s).** Per SBTi Criteria, companies must set one or more emission reduction targets and/or supplier or customer engagement targets that collectively cover(s) at least 2/3 of total scope 3 emissions considering the “minimum boundary” of each category in conformance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (Table 5.3, page 35, column “minimum boundary”). | The combined scope 3 target(s) cover \_\_\_\_\_% of total scope 3 emissions, corresponding to the following categories:   |  |  | | --- | --- | | **Category** | **% of emissions of the individual category**  **covered by each scope 3 target**  *For instance, if a target only covers 50% of category 1, enter 50%.* | | 1. Purchased goods and services | Please enter the information using the following format for each target:  % of emissions covered (Target ID)  % of emissions covered (Target ID) | | 2. Capital goods |  | | 3. Fuel and energy related activities |  | | 4. Upstream transportation and distribution |  | | 5. Waste generated in operations |  | | 6. Business travel |  | | 7. Employee commuting |  | | 8. Upstream leased assets |  | | 9. Downstream transportation and distribution |  | | 10. Processing of sold products |  | | 11. Use of sold products |  | | 12. End-of-life treatment of sold products |  | | 13. Downstream leased assets |  | | 14. Franchises |  | | 15. Investments |  | | |
| **4.13. Please explain how your proposed scope 3 emission reduction targets address the main sources of GHG emissions and demonstrate why these targets are ambitious (e.g., activities your company plans to undertake in order to achieve emissions reductions).** |  | *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, state how they meet the SBTi Criterion “Level of ambition” for scope 3 emissions reductions targets. For example, if they are absolute or intensity targets in line with a 2°C pathway, state against which pathway. If they are intensity targets which do not result in absolute growth of emissions, please explain the assumptions used for those calculations and include an estimate of your company’s compounded annual growth rate.*  *Also briefly describe the main measures planned to reach your proposed scope 3 targets.* |
| **4.14. Scope 3 emissions covered by supplier engagement target(s), if applicable.** |  | *Answer this question only if you have set scope 3 supplier engagement targets. If not, write “N/A”. State whether you will ask your suppliers to set scope 1 and 2 targets or scope 1, 2 and 3 targets.* |
| **4.15. 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.* |
| **4.16. 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)*.* | Optional Scope 3 category name: *enter name per definition of the GHGP Scope 3 standard*  Briefly describe the activity in this category: *describe activity*  Base year emissions (tCO2e):*Example input format: 1,300,526.50*  Most recent year emissions (tCO2e): *Example input format: 1,300,526.50*  Did you include any optional scope 3 emissions in the scope 3 inventory in table 3.11? *For example, indirect use phase emissions are not within the “minimum boundary” for category 11 (use of sold products) and are listed as “optional”. These optional emissions should be reported separately*  Yes  No  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 scope 3 inventory in table 3.11.*  *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.* |
| **4.17. 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)** | Percentage of revenue from these activities: *% revenue*  Source: Click or tap here to enter text. | *Answer if your company is involved in the sale, transmission, and distribution of fossil fuel.*  *Enter the percentage of revenue received from these activities. Please also provide the source of the percentage figure.* |
| **4.18**. **If you receive less than 50% of your revenue from the activities described in 4.17, 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 well-below 2°C scenario (2.5% 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.* |

# Supporting Documentation

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| --- | --- |
| **SUPPORTING DOCUMENTATION** | **SUBMISSION FORM GUIDANCE** |
| **5.1. 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.* |
|  |
| **5.2. Please explain 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.* |
|  |
| 1. **OTHER INFORMATION/COMMENTS** | *Please provide any additional information you consider pertinent to your target validation.* |
|  |

# Contractual and Billing Information

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| --- | --- | --- |
| **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 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.* |
| **7.2 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.* |
| **7.3 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.* |
| **7.4 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.* |
| **7.5 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.* |
| **7.6 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.* |
| **7.7 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.* |
| **7.8 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.* |

# Document History

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| --- | --- | --- | --- |
| **Version** | **Change/update description** | **Date finalized** | **Effective Dates** |
| 1.1 | Original version of the Target check form | May 2015 | May 2015 to 15 April 2017 |
| 2.0 | Target submission form with updated structure | February 2017 | February 2017 to 15 April 2017 |
| 2.1 | Updated version to reflect changes in the SBTi criteria and recommendations. | April 2017 | April 16, 2017 to February 16 2018 |
| 2.2 | Updated version to add further guidance to the targets’ tables, the target language and other minor changes. | February 16 2018 | From February 16 2018 |
| 2.3 | Updated to reflect changes in the SBTi criteria and recommendations and in the target validation service, as well as additional target language guidance. Merged with Submission Form Guidance. | October 20th 2018 | From October 20th 2018 |
| 3.0 | Updated submission form and guidance to reflect updates included in version 4 of the SBTi criteria and recommendations and in the target validation service, as well as updates to the target language guidance. | April 17th 2019 | From April 17th 2019 |
| 4.0 | Updated submission form to reflect minor updates included in version 4.1 of the SBTi criteria with updated form structure and additional guidance on form completion. Added sections to capture frequently queried information in the target validation process. Combined target submission guidance with the submission form for ease of reading. | April 15th 2020 | From April 15th 2020 |
| 5 | Updated submission in accordance with the latest criteria. Replaced subsidiary table with a question and removed redundant questions. Formatted with new SBTi branded template. | April 15th 2021 | From April 15th 2021 |
|  | Update submission form to include company’s LEI requirement for tracking purposes, a question for companies from land-intensive sectors to align with the FLAG method, and question about recent acquisition or divestments | July 15 th, 2021 | From July 15 th, 2021 |