I. Overview

The Paris agreement in 2015 saw 195 of the world’s governments commit to prevent dangerous climate change by limiting global warming to well below 2 degrees Celsius. At the same time, the Science Based Targets initiative (SBTi) was introduced to support private sector efforts to contribute to international efforts to mitigate climate change by establishing a clear path for companies to establish ambitious emissions reduction targets aligned with climate science.

The Science Based Targets initiative champions science-based target setting as a powerful way of boosting companies’ competitive advantage in the transition to the low-carbon economy. It is a collaboration between CDP, World Resources Institute (WRI), the World Wide Fund for Nature (WWF), and the United Nations Global Compact (UNGC). It is also one of the We Mean Business Coalition commitments.

The initiative:

1. Showcases companies that set science-based targets through case studies, events and media to highlight the increased innovation, reduced regulatory uncertainty, strengthened investor confidence and improved profitability and competitiveness generated by science-based target setting.
2. Defines and promotes best practice in science-based target setting with the support of a Technical Advisory Group.
3. Offers resources, workshops and guidance to reduce barriers to adoption.
4. Independently assesses and approves companies’ targets.

As of April 2020, a total of 854 companies have committed to set an SBT—more than 350 of whom have already received SBTi approval for their targets. New technical and sector-specific resources, and an updated set of target validation criteria were made available to companies in April 2019, that reflect the latest scientific scenarios from the Intergovernmental Panel on Climate Change’s (IPCC) Special Report on Global Warming of 1.5°C, published in October 2018.
Experts from the SBTi, in consultation with a Scientific Advisory Group consisting of leading climate scientists from around the world, are using the new scenarios to model emissions reduction pathways that can be applied by companies to align their strategies with the latest science. Many companies are already demonstrating they have the skills, expertise and ingenuity to make this a reality - but need ambitious emissions reduction targets that ensure the transformational action they take is aligned with current climate science.

II. Objectives

The initiative’s objectives are the following:

1. By 2020, at least 500 high-impact companies, representing at least 3 GT of emissions, will have science-based emission reduction targets in place.

2. Science-based target setting will be embedded in key mechanisms and platforms that lead to the widespread and sustained adoption of GHG emission reduction targets in line with science as a standard business practice in priority regions and sectors.

3. In support of the Paris Agreement, science-based targets from leading companies demonstrate to policy-makers the scale of emission reductions that are achievable to positively influence international climate negotiations and domestic climate policy.

Technical Advisory Group (TAG)

The Technical Advisory Group is a group of volunteer advisors from business, academia, government, non-profit and multilateral organizations with in-depth knowledge in science-based target setting and/or expertise in voluntary emission reduction target setting in a corporate context. The primary objective for the TAG is to serve in a technical advisory capacity for the initiative and to provide requested input and advice to the SBTi for priority topics and decisions.

The terms of reference for the participation in the TAG are detailed in Annex I of this document.
Annex I. Technical Advisory Group – Terms of Reference

A) Purpose

To assist in the implementation of the SBTi’s objectives, the Technical Advisory Group (TAG) functions as a consultative group intended to contribute with external expertise in different technical topics around science-based target-setting. In general, TAG members are expected to:

- actively participate and share technical expertise during conference calls and occasional in-person workshops;
- Contribute to the development and review of technical papers intended to address identified issues.
- TAG members may also participate in activities intended to promote the adoption of science-based targets and occasionally speak on the SBTi's behalf when opportunities arise.

B) Composition

The Technical Advisory Group is a group of volunteer advisors from a diverse group of businesses, academia, government, non-profit and multilateral organizations with in-depth knowledge in science-based target setting and/or expertise in voluntary emission reduction target setting in a corporate context.

The composition of the TAG should be diverse, gender equitable, and, where feasible, be regionally balanced so that the decisions taken by the SBTi are inclusive and measured.

Participants of the TAG may fit into one or more categories/profiles from those listed below:

- A leading advocate of corporate sustainability within a multinational context.
- Expert in designing, implementing and/or overlooking environmental corporate policy, including GHG measurement, management and reporting.
- Technical expert in setting targets to reduce GHG emissions in line with science.

C) Terms of participation

- Members will be selected based on a review of submitted qualifications and the needs of the SBTi. Membership to the SBTi TAG is free and voluntary.
- TAG members will serve in their individual capacity as experts, but their affiliation with their own organization will be clearly acknowledged. Changes of members are therefore discouraged, and ad hoc alternatives will only be considered in very rare instances.
- The TAG is not a governing body and the decision to include and incorporate any remark and/or observation put forward by the group remains an attribute of the Steering Committee of the SBTi.
- As a voluntary role, each TAG member is expected to offer their time free of cost.
- For those able to participate in webinars or workshops, travel costs must be covered.
by the TAG members’ own organizational budget.

D) Commitment

For a period of 24 months, members of the Technical Advisory Group are expected to donate a small fraction of their time (5 to 7 days per year in total) to contribute to the rigor and consistency of the SBTi’s technical outputs by providing expert advice and review. TAG members are expected to make a two-year commitment to the initiative, which entails:

- Three to four conference calls per year (typically 90-120 minutes), with optional participation in additional conference calls in sub-groups as needed;
- Optional participation in virtual and in-person events (e.g. workshops, side-events, etc.);
- The necessary time to review and contribute to technical outputs.

E) Acknowledgement

During the commitment period, members of the TAG will be acknowledged as Technical Advisory Group Members and listed by name and organizational affiliation on the SBTi website and in any relevant publications.

TAG members will inform the SBTi of changes to their professional affiliation during their commitment period. TAG members that join one of the SBTi partner organizations as an employee during their commitment period will be removed from the TAG and replaced by a new external expert.