

GUIDE

Understanding Science Based Targets (SBTi)

What SBTi targets are, how they differ from Net Zero, and a typical path to validation.

What Are Science Based Targets?

Science Based Targets are emissions-reduction targets that are consistent with the level of decarbonisation required to limit global warming in line with the Paris Agreement. Targets are validated by the Science Based Targets initiative (SBTi) against its published criteria.

Why Are Customers Asking for Them?

Large companies that have set their own science-based targets often need their suppliers to reduce emissions too, since supply-chain (Scope 3) emissions are frequently their largest source of impact. A supplier with — or working toward — its own targets is easier to keep in the supply chain.

Which Companies Should Consider SBTi?

- Businesses that already have a reasonably complete Scope 1 and 2 footprint
- Suppliers to large companies that have made their own SBTi commitments
- Organisations planning a long-term decarbonisation strategy regardless of external pressure

SBTi vs. Net Zero — What's the Difference?

A Net Zero commitment is a longer-term goal (commonly 2050) to reduce emissions as far as possible and neutralise any remainder. Science Based Targets are the near-term (5–10 year) reduction milestones, validated against a specific methodology, that provide a credible path toward that longer-term goal.

A Typical Implementation Roadmap

1. Build a complete Scope 1 and 2 (and relevant Scope 3) baseline.
2. Identify reduction levers and set a target ambition.
3. Submit the target for SBTi validation.
4. Implement reduction measures and track progress.
5. Report performance annually.