



**South Pole 2°C Readiness Programme: Technical Briefing
Science-Based Targets - updates
September 2018**

The following points are recent developments, updates or recommendations related to Science-Based Target setting:

1. Direct emissions from the combustion of biomass and biofuels, as well as GHG removals associated with biogenic sources, must be included in the company's inventory and target boundary when setting a science-based target and when reporting progress against that target.
2. It is recommended for only the parent company to submit its targets; however, subsidiaries may submit separate targets if they so wish.
3. When relevant, companies are encouraged to account for land use change emissions and include them in their target boundary.
4. It is preferable that companies use the same base and target years for all targets within the mid-term timeframe and all targets within the long-term timeframe.
5. At a minimum, the scope 1 and scope 2 targets will be consistent with the level of decarbonization required to keep global temperature increase to 2°C compared to pre-industrial temperatures, though companies are encouraged to pursue greater efforts towards a 1.5°C trajectory.
6. For targets submitted for an official validation in the first half of 2018, the valid target years are 2022-2032 inclusive. Those submitted in the second half of 2018 must be between 2023 and 2033.
7. Per IPCC AR5 RCP 2.6, the minimum reduction required is 49% absolute emissions reduction from 2010 to 2050. This translates to a linear 1.23% reduction per year on average ($-49\%/40 \text{ years} = -1.23\%/yr$) or a 1.7% compounded year-on-year reduction rate ($0.983^{40} = 51\%$).
8. Targets must be modelled using the latest version of methods and tools approved by the initiative. Targets modelled using previous versions of the tools or methods can only be submitted to the SBTi for an official validation within six months of the revision.
9. The SBTi recommends using the most ambitious decarbonization scenarios that lead to the earliest reductions and the least cumulative emissions.
10. All companies involved in the distribution of natural gas or other fossil fuel products shall set scope 3 targets for the use of sold products irrespective of the share of these emissions compared to the total S1+S2+S3 emissions of the company.

11. Targets to influence the behaviour of end-users (e.g. education campaigns) or to drive the adoption of science-based targets on corporate customers (e.g. customer engagement targets) are not required but are encouraged when these emissions are significant.

For more information, follow [this link to the SBTi criteria document](#).