


Sustainability DIY

Science-based emission reduction targets

Journey 2




The background features a dark teal gradient. At the top, there are two stylized clouds: a larger blue one on the left and a smaller teal one on the right. On the right side, there are several large, layered green leaves of varying shades. At the bottom, there are purple and teal wavy shapes representing hills or water, with a small purple and pink floral-like element on the left.

DIY your science-based emission reduction targets

Journey 2
Process to set science-based targets

Disclaimer: This resource has been developed by Sustain Labs Paris & Microsoft to support the use of SBTi's Standards and tool for setting targets. It is not an initiative of SBTi or endorsed by SBTi.



Check if your organization is eligible to set science-based targets¹

- SBTi does not currently assess targets for cities, local governments, public sector institutions, educational institutions, or non-profit organizations.
- If you are a city: Register interest in setting targets: [Science Based Targets Network \(SBTN\)](#).
- **If you are a subsidiary of a company:** The SBTi recommends that companies should submit targets at the parent or group level. Parent companies must include the emissions of all subsidiaries in their target submission in accordance with boundary criteria detailed in the SBT Criteria and Recommendations, the Net-Zero Standard Criteria.
- **If your company is in the oil and gas sector:** Wait for the upcoming guidance in order to submit targets for validation.

Guidance to set science-based targets²

If you are a **small and medium-sized enterprise (SME)**, use the streamlined target validation route for SMEs to submit your commitments.

Before selecting the route, please check the following:³

1. Your sector classification description as per SBTi that best fits your company. You can check this by clicking [here](#).
2. Is your company a mortgage REIT, financial institution, fossil fuel company, company with revenue from sales, transmission, or distribution of fossil fuels? If you are any of these, then you cannot set targets through the SME route.

2 - Science Based Targets. (2023, April). *Getting Started Guide for Science-Based Target Setting*. (pg. 1)

3 - Science Based Targets. (2023, May). *Target Validation Application Checklist for Small and Medium Sized Enterprises*. (pg. 3)

Please check your eligibility to set targets through the target validation route for SMEs⁴



A. Does your organization meet the following criteria points?

- Has <10,000 tCO₂e across scope 1 and location-based scope 2
- Does not own or control maritime transport vessels
- Does not own or control non-renewable power generation assets
- Is not classified in the Financial Institutions (FIs) and Oil & Gas (O&G) Sectors
- Is not a subsidiary of a parent company whose combined businesses fall into the standard validation route

B. Please check the following 4 conditions for your organization:

- Employ <250 employees*
- Turnover of <€50 million*
- Total assets of <€25 million*
- Are not in a mandatory FLAG sector**

If the answers to all points under section A, and two or more conditions under section B are “Yes”, then you are eligible to set targets through the target validation route for SMEs.

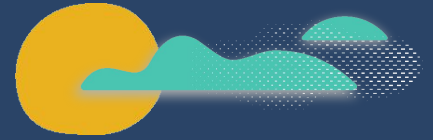
Otherwise, you are not eligible to set target through the target validation route for SMEs. Follow the target setting route for a company or financial institution.

4 - Science Based Targets. (n.d.). *Set a target as a small or medium-sized enterprise (SME)*.
<https://sciencebasedtargets.org/small-and-medium-enterprise-sme-target-setting-process>

*The turnover and total asset figures are in line with the latest CSRD definitions and thresholds for SMEs.

**Check [here](#) about targets related to FLAG sector

Steps for your SME to set science-based targets⁵



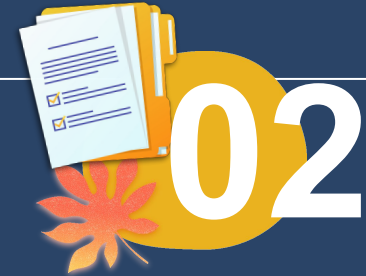
Steps for your company to set science-based targets (if it is not an SME and not in the oil and gas sector)⁶



Commit⁷



Fill out the company information on the registration link:
<https://www.jotformz.com/targets/commitment-submission-application>.



Sign the SBTi commitment letter:
<https://sciencebasedtargets.org/resources/files/SBT-Commitment-Letter.pdf>.

The commitment letter can be signed by any organization representative. You will need to add the contact details of a managerial level point of contact from your organization in the commitment application form. By signing the commitment letter, you will commit to set near-term science-based emissions reduction targets. Additionally, **you can commit to set net-zero targets.**

If the company already has an emissions reduction target or a net-zero target, the letter confirms its interest in having its existing targets verified against a set of near-term/net-zero criteria developed by the SBTi or developing new targets that will align with these near-term/net-zero criteria.

Commit (contd.)⁸



Upload all the 7 pages of the letter.



Send the signed copy of the letter on the email address:
commitments@sciencebasedtargets.org.

Following the completion of registration and submission of the commitment letter, the due diligence process will be initiated.

Once committed, your company will have 24 months to submit their targets to the SBTi.

Next steps!

- Develop your targets in line with the criteria provided by the SBTi.⁹ (Described in detail in Journey 3.)
- If your company already has emission reductions targets, check if they align with the SBTi criteria.

Align your emission reduction goals on **Microsoft Sustainability Manager**. It helps collect quantitative emissions data and track progress against **Science Based Targets initiative (SBTi)** designations.¹⁰

9 - Science Based Targets. (n.d.). *How to set a science-based target - a step by step guide*.
<https://sciencebasedtargets.org/step-by-step-process>

10 - Microsoft. (2023, June 15). *Introducing new ESG data and reporting capabilities in Microsoft Cloud for Sustainability*.

<https://www.microsoft.com/en-us/industry/blog/sustainability/2023/06/15/introducing-new-esg-data-and-reporting-capabilities-in-microsoft-cloud-for-sustainability/>

