SBTI CORPORATE NET-ZERO STANDARD V2.0

Reporting and target-setting differences by category

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Category A Net turnover ≥ €450M or ≥ 1,000 FTEs in any country, **or** in high-income countries†, scope 1 and 2 emissions ≥ 10,000 tCO_2e or at least two of: balance sheet ≥ €25M, net turnover ≥ €50M, ≥ 250 FTEs

Category B Any company not meeting the Category A criteria; strongly encouraged to go beyond the minimum requirements

Requirement*	Category A	Category B
GHG inventory and near-term targets C5.2, C5.7, C6, C9.1, C14	Scopes 1 and 2; Scope 3 categories that are ≥ 5% of scope 3; Emissions-intensive activities	Scopes 1 and 2; Scope 3 is optional
Long-term targets C11, C13, C16, C17.1	Long-term scope 1 target is required depending on near-term scope 1 methodology used; long-term scope 2 and 3 targets optional	Optional; a Category B company that sets a net-zero target must also set near-term scope 3 targets
Scope 2 electricity C12.3, C12.4	Submit electricity consumption projections, which can impact Scope 2 target requirements	Projections reporting optional
Assurance C7, C8.6, C37.7, R37.1	Independent third-party assurance, at least limited, of base year data and end-of-cycle progress data	Strongly encouraged for base year data and recommended for progress data
Transition plan C2.1, C2.4, R2.2	Publish within 15 months of Target Validation, including a high-level long-term roadmap to net-zero	Plan required; publishing it is recommended
End-of-cycle progress C37.5	Report progress on decarbonizing significant emissions-intensive activities in the value chain	Optional
Carbon removals from 2035 C45	Support carbon removals equal to ≥ 1% of ongoing emissions in 2035, rising linearly to 100% by the net-zero target year	Optional

* Codes refer to numbered items in the Standard: C is a criterion (a requirement) and R is a recommendation. For example, C5.2 is criterion CNZS-C5.2. † High-income countries follow the World Bank economic income categories.

REQUIRED FOR BOTH

Board-level approval and a transition plan, near-term scope 1 and 2 targets covering 100% of those emissions, five-year target cycles, and annual progress reporting. Net-zero targets are optional for all.

TIMING

Version 1.3.1 stays open for target submissions until January 31, 2028; V2.0 is required after that. Companies with 2030 targets should set their 2030–2035 targets under V2.0 from 2028.

Source: SBTi Corporate Net-Zero Standard V2.0 (June 2026). References are criterion numbers. This summary is not a substitute for the Standard.

Questions about your category?
Talk to Novata Advisory at
novata.com