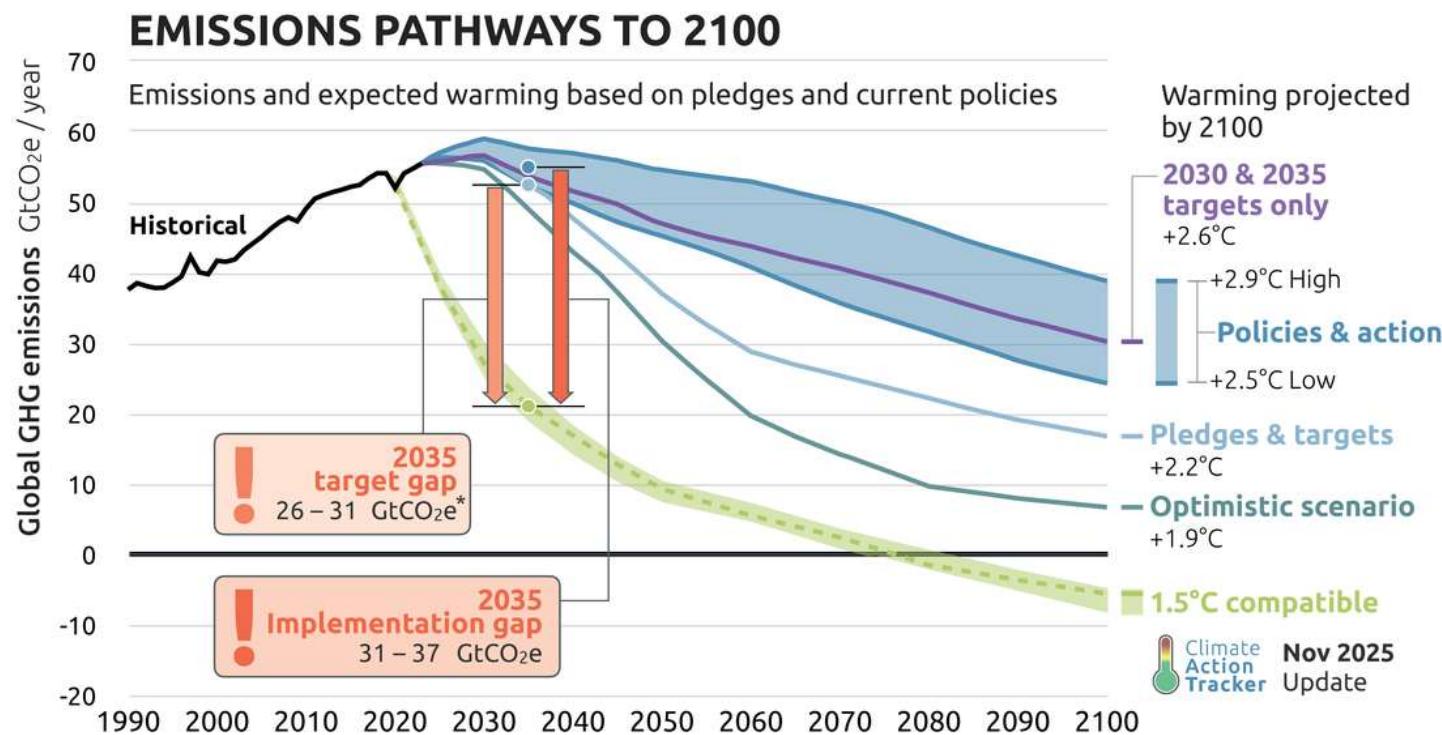


**SBTi 2025+**

**Sacha Rueff, WWF Schweiz**

Nov 2025

# Wieso brauchen wir ambitionierte unternehmerische Klimastrategien?



Ambition gap macht «Koalition der Willigen» umso wichtiger!

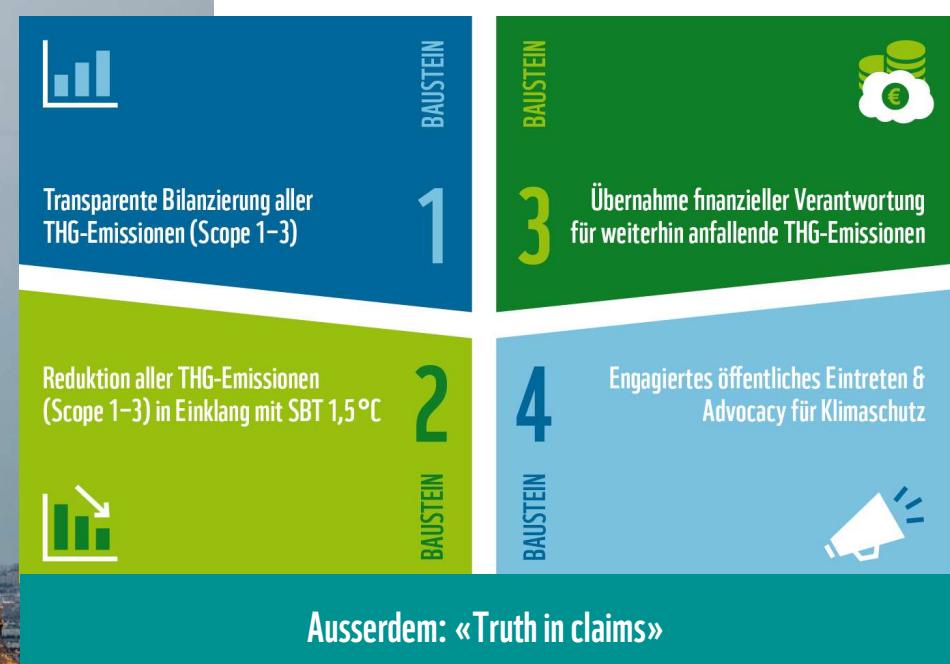
Quelle: <https://climateactiontracker.org/global/temperatures/>

# “Fit for Paris”: Glaubwürdige & wirkungsvolle unternehmerische Klimastrategien



## FIT FÜR PARIS

Ein Leitfaden, wie sich unternehmerische Klimastrategien mit dem Pariser Abkommen vereinbaren lassen



# Die Science Based Targets initiative (SBTi)



- Definiert und fördert **best practice** bzgl. wissenschaftsbasierter Zielsetzungen.
- Stellt **inhaltliche/technische Guidance und Expert:innenressourcen** zur Verfügung, welche Unternehmen nutzen können.
- Bringt Fachleute zusammen, welche die Klimaziele der Unternehmen **unabhängig prüfen und validieren**.
- Bringt Unternehmen dazu, sich für eine **Transition hin zur zero/low-carbon economy** zu positionieren.

*"The Science Based Targets initiative (SBTi) drives ambitious climate action in the private sector by enabling organizations to set science-based emissions reduction targets."*



# SBTi is inevitable

**SBTs as base for any credible climate strategy: Ambitious targets set the course for ambitious measures.**

- Developed by scientists and experts
- Established as business standard, globally recognized and unrivaled
- Importance for benchmarking and ratings
- Importance within value chains (pressure from suppliers & customers)
- Regulations increasingly leaning on science-based decarbonization pathways/SBTi

Risk management (physical & transition risk)

Cost optimization

Reputation, market positioning

Innovation jump

Access to supply chains

Preferences and expectations clients & value chain partners

Talent acquisition & employer retention

Expectations investors

Access to capital

# SBTi: key facts progress report

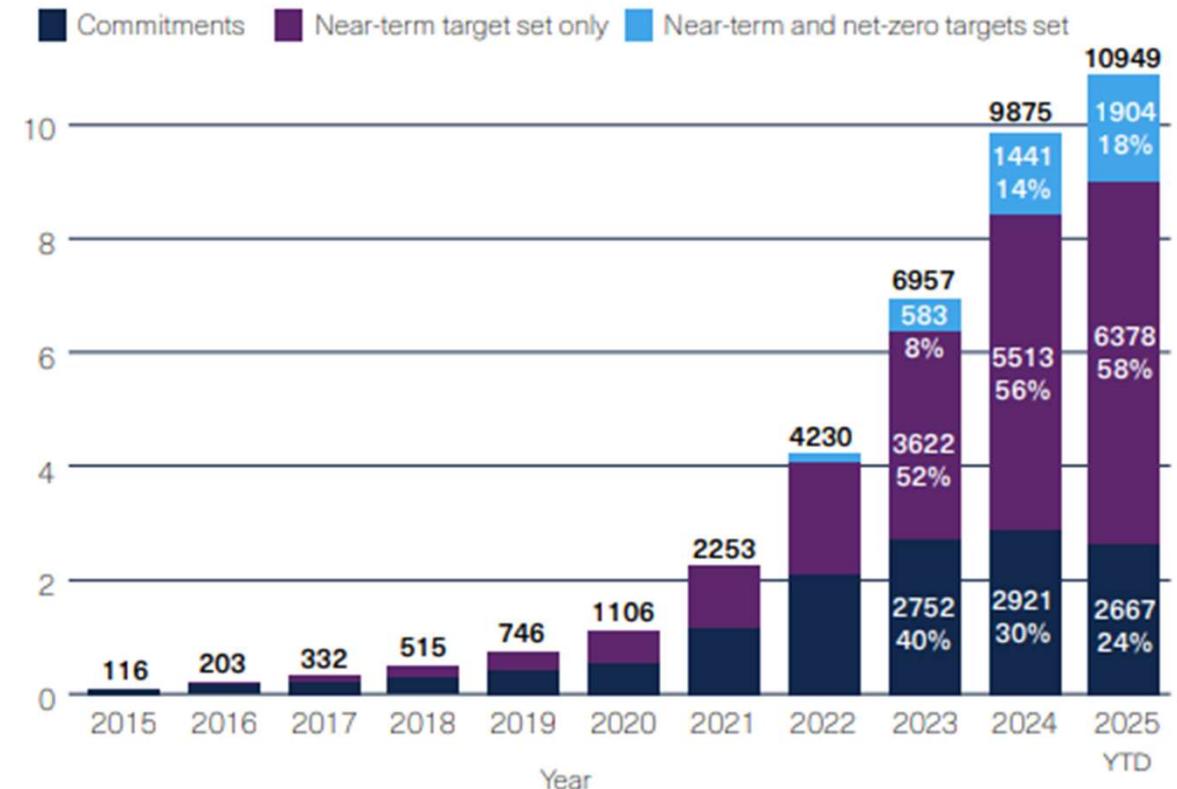
- 41 % of global economy covered
- Countries with highest increase of companies setting targets since 2024: China, Poland, Thailand
- Increasing participation of SMEs
- Increasing adoption of Net-Zero Standard

## DACH-Region:

Jan 2024: **352 Unternehmen** mit SBT

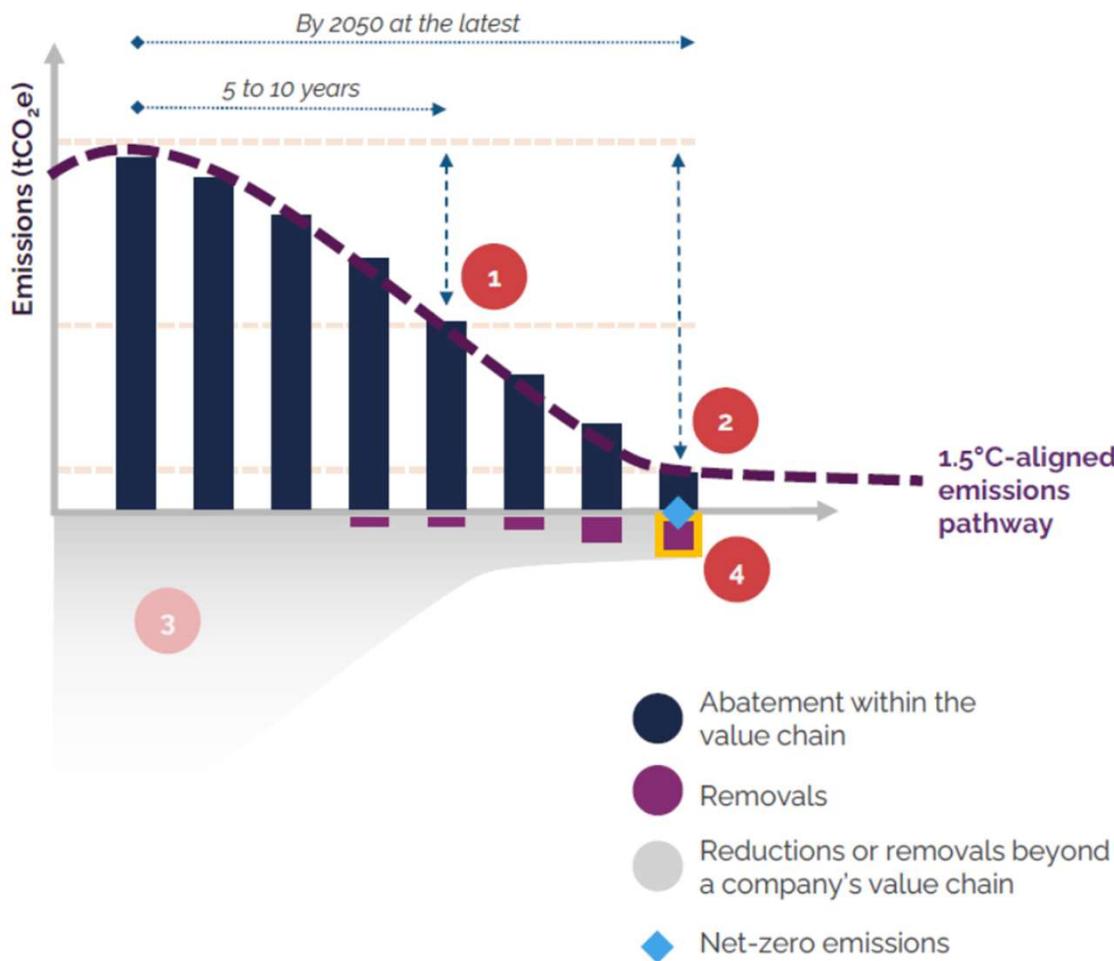


Jun 2025: **700 Unternehmen** mit SBT



Source: <https://files.sciencebasedtargets.org/production/files/SBTi-Trend-Tracker-2025.pdf>

# Die 4 Kernelemente vom Net-zero Standard der SBTi



**1 To set near-term science-based targets:**  
5-10 year emission reduction targets in line with 1.5°C pathways

**2 To set long-term science-based targets:**  
Target to reduce emissions to a residual level in line with 1.5°C scenarios by no later than 2050

**Beyond value chain mitigation:**  
In the transition to net-zero, companies should take action to mitigate emissions beyond their value chains. For example, purchasing high-quality, jurisdictional REDD+ credits or investing in direct air capture (DAC) and geologic storage

**Neutralization of residual emissions:**  
GHGs released into the atmosphere when the company has achieved their long-term SBT must be counterbalanced through the permanent removal and storage of carbon from the atmosphere

Required

Recommended

# Zusammenfassung near-term/long-term Ziele

	 <b>Timeframe</b> <i>What is the maximum timeframe to meet your targets?</i>	 <b>Ambition</b> <i>What is the ambition level in terms of limiting temperature rise?</i>	 <b>Boundary</b> <i>How much coverage or your emissions inventory is required?</i>	 <b>Methods</b> <i>What are the eligible methods to set your targets?</i>
 Near-term science-based target	<b>5-10 years from date of submission</b>	Scope 1 and 2: <b>1.5°C</b> Scope 3: <b>Well-below 2°C</b>	Scope 1 and 2: <b>95%</b> Scope 3: If >40% of total emissions, <b>67% coverage</b>	<ol style="list-style-type: none"> <li>1. Absolute reduction</li> <li>2. Sector-specific intensity convergence</li> <li>3. Renewable electricity</li> <li>4. Supplier or customer engagement</li> <li>5. Scope 3 economic intensity reduction</li> <li>6. Scope 3 physical intensity reduction</li> </ol>
 Long-term science-based target	<b>2050 latest</b>	Scope 1, 2, and 3: <b>1.5°C</b>	Scope 1 and 2: <b>95%</b> Scope 3: <b>90%</b>	<ol style="list-style-type: none"> <li>1. Absolute reduction</li> <li>2. Sector-specific intensity convergence</li> <li>3. Renewable electricity</li> <li>4. Scope 3 economic intensity reduction</li> <li>5. Scope 3 physical intensity reduction</li> </ol>

# Der Weg zum SBT



Stark vereinfachtes  
Vorgehen für KMU



1. Absichtserklärung bei SBTi einreichen



2. Innerhalb von 24 Monaten THG Emissionen bilanzieren (falls noch kein THG Inventar vorhanden) und Ziel für Emissionsreduktion entwickeln



3. Ziel bei SBTi einreichen und es validieren lassen



4. Ziel kommunizieren (max. 6 Monate nach Validierung)



5. Jährlich über Entwicklung der Emissionen berichten



## SBTi Corporate Net-Zero Standard 2.0 (CNZS)

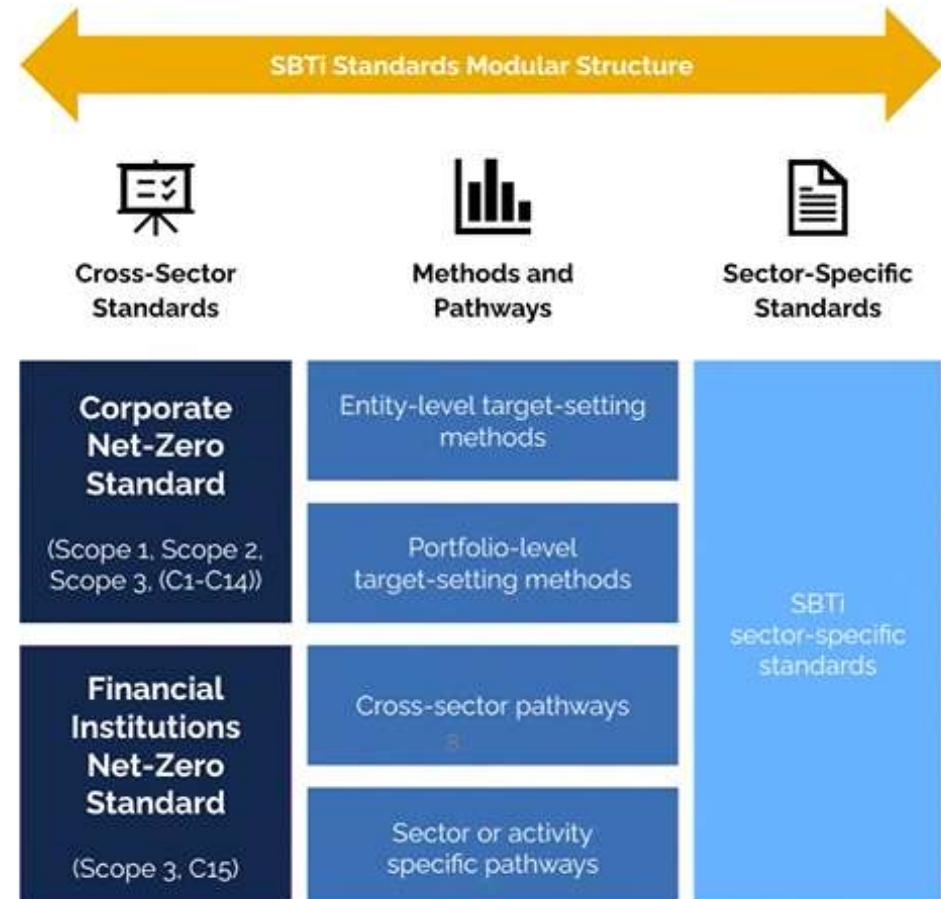


# Wie ist der neue CNZ-Standard eingebettet?

SBTi is evolving its standards, guidance, and technical resources with its evolution into a formal standard-setting organization.

The new modular structure includes:

- **Corporate Net-Zero Standard:** Core requirements for companies to set and implement net-zero targets across scope 1, scope 2 and scope 3 (Cat 1-14).
- **Financial Institutions Net-Zero Standard:** Tailored requirements for financial actors to align portfolios with net-zero goals.
- **Sector-Specific Standards:** Tailoring of SBTi cross-sector standards to specific sectors and industries.
- **Methods and Pathways:** Underlying methods as well as sector- and activity-specific pathways to support the target-setting process.



# Die neuen Pfeiler des CNZS

## Company Categorization

Companies are categorized as A or B based on company size and geography. Criteria applicability depends on categorization.

CATEGORY **A**

CATEGORY **B**

### Under Consultation

Throughout the consultation survey, companies are asked for feedback on how criteria is being applied to category A and/or B companies.

11

## Net-Zero Ambition

Companies shall set an ambition to transition their operations and value chains in alignment with the goal to be net-zero by no later than 2050.

*Optional for Category B companies.*

### Under Consultation

The consultation survey seeks qualitative feedback on the impacts of a public disclosure requirement and whether this is important for credibility and accountability.

## Climate Transition Plan

Companies are required to publish a transition plan to substantiate their targets and net-zero ambition within 12 months from Initial Validation. Please consult **CNZS-C2** for detailed requirements related to transition plan content and governance.

*Optional for Category B companies.*

*No dedicated questions in the second consultation.*

1617



# Was beinhaltet der neue CNZ-Standard?

Net-Zero Ambition	Companies shall <b>set an ambition</b> to transition their operations and value chains in alignment with the goal to be net-zero by no later than 2050. Companies shall <b>publish a transition plan</b> to substantiate their targets and net-zero ambition.			
Base Year Assessment	Companies set <b>clear organizational boundaries</b> and <b>select a base year</b> that reflects their typical operations. Companies shall obtain <b>third-party assurance</b> of values relevant to target-setting.			
Target-Setting	Companies <b>set public, science-based, measurable, and time-bound targets</b> to improve climate performance and align with pathways consistent with the global goal of reaching net-zero emissions by mid-century.			
Scope 1	Separate scope 1 targets	Updated target boundary with potential exclusions	Updated target boundary based on significant categories and priority emissions sources	Ongoing Emissions
Updated and new methods:	<ul style="list-style-type: none"><li>- Emissions reduction (linear contraction or SDA)</li><li>- Asset decarbonization plan</li><li>- Alignment</li></ul>	Near-term requirement of <b>low-carbon electricity alignment</b> target. Emissions reduction targets (market-based or location-based) are optional and additional.	Expanded set of target-setting methods with focus on alignment	Companies can earn <b>recognition</b> for taking responsibility for ongoing emissions during near-term target timeframe
Updated pathways	in line with IPCC AR6 and IEA NZE scenarios	Introduction of <b>quality criteria</b> and <b>integrity principles</b> for EACs	Intervention levels expanded to include <b>activity pools</b> and <b>sector level</b> (with guardrails)	In 2035, Category A companies would be required to address 1% of ongoing emissions (scopes 1, 2, and 3) through removals
Assessing Performance	Clear target recalculations requirements and guidance for assessing and transparently disclosing targets, including performance at the end of the target cycle when setting new targets to ensure alignment with their net-zero transition. Requires disclosure of any barriers or emerging gaps.			
SBTi Claims	Introduces general criteria for substantiating claims related to science-based target setting and SBTi validation.			

# Der Zeitplan für den neuen Standard



# Take Home Messages SBTi



- Die SBTi ist zum Industriestandard geworden und wächst rasant.
- Ein glaubwürdiges unternehmerisches Klimaengagement ohne wissenschaftsbasierte Klimaziele ist nicht mehr möglich.
- Die wichtigsten Schritte sind:
  - Treibhausgasbilanz erstellen
  - Ziel setzen (mit Target Setting Tool) und validieren lassen
  - Massnahmen umsetzen
  - Berichterstattung
- Für KMU gibt es ein stark vereinfachtes und verkürztes Verfahren.
- Wissenschaftsbasierte Klimaziele sind aber nur ein Teil einer wirkungsvollen und glaubwürdigen Klimastrategie, weitere Elemente sind z.B. Transitionsplan, Klimafinanzierung & Advocacy
- Grössere Überarbeitung des Netto-Null Standards derzeit im Gange

