SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

SBTi communications guide for companies and financial institutions committed to or with validated targets

August 2026

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Introduction

Welcome to our community of companies and financial institutions that are taking vital steps to help deliver a net-zero economy. At whichever stage of the journey your company or financial institution is, we thank you for being a part of the SBTi's global movement for ambitious corporate decarbonization.

Overview of changes

In July 2026, the Communications Guidance was updated to improve its clarity and streamline and simplify its structure. This includes:

- Guidance on the EU's Empowering Consumers for the Green Transition Directive was added (please see Appendix 1).
- New wording for describing commitments and validated targets was introduced as SBTi target language evolves away from wording such as 'Company x has committed to reduce' to updated language like 'Company x has set a target to' to improve precision and accuracy. These add new options for all companies that declare an intention to set targets and for companies with targets validated.
- Examples were updated to align with the new wording around commitments and intention to set targets.
- A definition of validation was added.
- The description of SBTi was updated.
- Sector-specific examples were added.
- An emphasis on clarifying the business case for corporate climate action and science-based target setting were added, to align with changing trends in this space.
- Information related to the Business Ambition for 1.5°C campaign was removed as it is no longer active.

Who is this guide for?

This guide can be used by companies and financial institutions that have made commitments to set targets or have validated targets. It is not for use by consultancies or third parties looking for guidance on logo usage.

This guide is not applicable to Corporate Net-Zero Standard version 2 for which a Claims Policy is in development. The SBTi may make further adjustments to this guidance in 2027 to align language across all standards and the Claims Policy which is under development.

The Target Dashboard shows businesses with validated science-based targets and organizations with a commitment to setting science-based targets. The dashboard should serve as the primary reference point for a company's status and validated targets.

This guide does not constitute legal advice so please **ensure that your communications conform with all relevant laws and regulations that apply to your organization.** These could include regulations on advertising, trade, competition and consumer protection. Please see the Appendix 1 for notes on the Empowering Consumers for the Green Transition (ECGT) Directive.

Guidance for all organizations

What validation means

- Having validated science-based targets means that a company has submitted its targets to the SBTi/SBTi Services, who have formally validated those targets as being in conformance with the applicable SBTi criteria under which they were submitted.
- It does not mean that the company has had its strategy, transition plan, implementation plan or progress validated by the SBTi.
- A commitment to setting targets does not mean that the company has validated science-based targets.
- The SBTi does not validate individual products, only the decarbonization targets of organizations at the company-level.
- The SBTi does not check or approve individual communications but provides in this document examples of target language that align with SBTi guidance.
- The SBTi does not substantiate 'first of a kind' communications from companies such as 'the first company in x sector with validated targets' / 'the first company in x country with validated targets'.

Messaging

About the Science Based Targets initiative

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.

We develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emissions reductions targets to reach net-zero by 2050 at the latest.

Science Based Targets initiative is registered in England and Wales as a charity (1205768) and a limited company (14960097), with registered address: 66 Lincoln's Inn Fields, London, England, WC2A 3LH. The SBTi has a wholly-owned subsidiary, SBTi Services Limited, a limited company (15181058) registered in England and Wales, which delivers target validation services.

www.sciencebasedtargets.org

FAQs

The answers to common FAQs can be found on our website.

Messaging: Dos and Don'ts

It is important to understand the dos and don'ts of communicating your commitment to setting targets or your validated targets in order to be consistent, transparent, and accurate.

Do

- **Do ensure that your communications conform with local laws and regulations.** The SBTi cannot provide legal advice related to communications or logo use.
- Do only use the SBTi logo with your full science-based target in communications.
- Do only use the SBTi logo in **business-to-business (B2B) communications** (please see Appendix 1 for further details).
- Do be precise and accurate with any communications you are making around your validated targets. The SBTi only validates the targets you have set for near-term, long-term or sector-specific decarbonization against the standard or guidance utilized.
- Do ensure that you use 'validated' or 'validation', do not substitute with other terms like 'verified'.
- **Do acknowledge the business benefits of decarbonization and having validated science-based targets.**
- **Do encourage stakeholders and suppliers to align with climate science** by committing to and setting science-based targets.
- **Do emphasize the importance of rapid and deep emission cuts** in peaking global emissions and achieving net-zero before 2050.
- **Do emphasize the urgency of action.** The need to respond to the climate crisis has never been greater, as climate change increasingly threatens core business functions and value drivers—from operational efficiency to supply chain stability.

> **Example of communicating the business benefits of setting science-based targets:**
>
> *"Setting SBTi targets has been transformative for Lenovo. It has provided external validation of our decarbonization pathway, strengthening confidence among investors, customers, suppliers, and employees."* - Ada Chávez, Sr. Engineer-Net-Zero Lead, Lenovo

Don't

- Don't use the SBTi logo in **business-to-consumer (B2C)** communications.
- Don't use the **following terms** in connection with the SBTi, your commitment to setting targets or your validated target: carbon neutrality, carbon negativity, carbon/climate positive or any other generic green or environmental terms that are not supported by the SBTi.
- Don't suggest that **carbon credits or beyond value chain mitigation (i.e., activities outside of a company's value chain such as carbon removals)** will be counted by your company to achieve near-term science-based targets.
- **Don't use the SBTi logo or written claims (such as claims about a company's SBTi-validated targets or a company's performance against SBTi-validated targets) on product, on-pack or in**

business-to-consumer (B2C) communications (e.g., on a product's advertisement) unless you have obtained independent legal advice confirming that this is permissible in the relevant context (please see **[Appendix 1](#) for further details).**

- **Don't over-claim:** Avoid potentially misleading or inaccurate communications about your commitment to setting a target or validated target by carefully fact checking your communications and providing publicly available evidence to back your claim(s) where appropriate.
- **Don't** - Companies may not claim to be net-zero in scopes 1 and 2 only, or scope 3 only. This applies to all companies, including those that plan to meet their long-term science-based targets for scope 1 and 2 sooner than their scope 3 reduction targets.

Examples

Example	Do say	Don't say	Why
Overclaiming on a target	Our near-term / net-zero target has been validated by the SBTi/SBTi Services*. [link to/include target wording].	Our net-zero / decarbonization / abatement strategy / plan / product has been validated / approved by the SBTi.	Only decarbonization targets are validated. The suggested wording is specific, not generalized
Communicating your commitment to set a science-based target	[Insert company name] has declared its intention to set near-term company-wide science-based targets with the SBTi.	[Insert company name] has validated science-based targets with the SBTi.	A declaration of intent, even an official commitment, is not a validation, therefore it is incorrect. The suggested wording is accurate.
Communicating a near-term or net-zero target	Our near-term / net-zero target has been validated by the SBTi. [link to/include target wording].	Our carbon negative / carbon neutral / climate positive target / strategy has been approved by the SBTi.	The SBTi validation scope is decarbonization targets only. Other environmental strategies or plans a company has are not validated.

**If your target was validated after October 2024, then it was validated by SBTi Services.*

Grammar

Science-based targets

- Use lower case if you are describing the concept of science-based targets.
- Use capitals when you are referring to the Science Based Targets initiative. Do not capitalize "initiative".
- When talking about the Science Based Targets initiative do not hyphenate (i.e., Science Based).
- If you are referring to targets themselves, do hyphenate (i.e., science-based targets).

Near-term

- The first time you refer to the Near-Term Criteria should be worded as 'the Science Based Targets initiative (SBTi) Corporate Near-Term Criteria', then as 'Near-term Criteria' as appropriate.
- Near-term is hyphenated.

Net-zero

- The first time you refer to the Corporate Net-Zero Standard should be worded as 'the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard', then as 'Net-Zero Standard'.
- Net-zero is hyphenated, especially when referring to the Corporate Net-Zero Standard.

Sectors

- Refer exactly to the standard or guidance name used, for example 'Financial Institutions Net-Zero Standard' or 'Forest, Land and Agriculture (FLAG) Guidance'.

Digital toolkit

Our digital toolkit with information, assets and logos, etc. is available for your use here. Suggested social media copy is available in Appendix 2.

Any questions

Visit our FAQs or contact page.

Commitment to set: Near-term and net-zero targets

Who is this section for?

This section is for companies that have committed to set a near-term and/or near-term and net-zero targets. This means you are featured on our Target Dashboard as an expression of your company's intention to submit a science-based target in accordance with SBTi standards.

Talking about your commitment to set a target

Near-term

- [Insert company name] has committed to setting targets with Science Based Targets initiative (SBTi) Corporate Near-Term Criteria.
- [Insert company name] has declared its intention to set targets with Science Based Targets initiative (SBTi) Corporate Near-Term Criteria.
- [Insert company name] has signalled its intention to set near-term company-wide science-based targets with the SBTi.

Net-zero

- [Insert organization name] is committed to setting near- and long-term company-wide science-based targets in line with the SBTi Corporate Net-Zero Standard.
- [Insert organization name] has declared its intention to set net-zero science-based targets in line with the SBTi Corporate Net-Zero Standard.

Sector-specific

- [Insert organization name] has committed to/declared its intention to set near- and long-term company-wide science-based targets in line with the SBTi Financial Institutions Net-Zero Standard.

Messaging: Dos and Don'ts

Do

- **Do obtain legal advice** before making any B2C communications about your SBTi commitment (please see Appendix 1 for further details).
- **Do keep your communications 'up to date'.** Any outdated communications that do not comply with this document should be updated accordingly. Organizations should carefully cross-check for compliance any communications made about 'SBTi net-zero commitments' or 'SBTi net-zero targets' with any other environmental communications or prior communications surrounding net-zero and carbon neutrality in general.
- **Do make use of alternative language, if preferred**: Instead of 'has committed to', use 'has declared the intention to' or 'intends to' or 'has signaled the intention to' - as desired [see table with examples above].

Don't

- **Don't use the SBTi logo** in connection with a commitment to set targets.
- **Don't** imply that your company has submitted any targets or that the SBTi

validation body has approved, validated, or certified your target. Your organization has *committed* to set targets and have them validated. Submitting your target for validation and having your target officially validated by the SBTi are the next stages.
- **Don't** suggest that your commitment alone implies concrete steps have been taken toward near-term emissions reductions. While commitment demonstrates intent, you will still have to satisfy our rigorous criteria before your target is validated.
- **Don't** use unspecific wording like "carbon neutral", "climate positive" or "climate negative" for instance when referring to the SBTi. The SBTi does not support this type of terminology.

Near-term only

- **Don't** imply that your near-term commitment is in line with net-zero or a net-zero commitment. Organizations must have both near- and long-term commitments to make this type of communication.

Validated: Near-term, net-zero and sector targets

Who is this section for?

This section is for organizations that have a validated science-based target. This means you have at least one validated target and are featured on the SBTi Target Dashboard.

Talking about your target

When talking about your validated target, please refer to the target language outlined in the Target Dashboard and/or the following examples:

Near-term

- [insert organization name]'s near-term targets have been validated in line with the SBTi Corporate Near-Term Criteria / Financial Institutions' Near-Term Criteria.
- The SBTi / SBTi Services has validated [insert organization name]'s near-term science-based emissions reduction target.
- [insert organization name] has set a science-based target against the SBTi Corporate Near-Term Criteria / Financial Institutions' Near-Term Criteria.

  OR - using the Target Dashboard target-specific language, for example:

- Company X has set a target to reduce absolute scope 1 and 2 GHG emissions 90% by FY2030 from a FY2022 base year.[1]

Net-zero

- [Insert organization name] has validated targets using the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard.
- [Insert organization name] has validated near and long-term science-based emissions reduction targets with the SBTi [Insert standard name].
- The SBTi / SBTi Services has validated [insert organization name]'s science-based targets aligned with net-zero by [insert year].
- Our near-term and/or net-zero decarbonization targets have been validated by the SBTi. [link to/include target wording].
- [Insert organization name] has set targets using the Science Based Targets initiative (SBTi) Corporate Net-Zero Standard.

  OR - using the Target Dashboard target-specific language, for example:

- Company X has set a target to reach net-zero greenhouse gas emissions across the value chain by FY2040.[1]

Sector-specific

- The SBTi / SBTi Services has validated [insert organization name]'s [insert sector] science-based targets.
- [Insert organization name] has set a [insert sector] target using the Science Based Targets initiative (SBTi) Financial Institution Net-Zero Standard.

  OR - using the Target Dashboard sector-specific target language like the below for steel, for example:

- Company X has set a target to reduce scope 1, 2 and 3 GHG emissions covered by the iron & steel core boundary 35% per tonne of hot rolled steel by 2030 from a 2020 base year.[2]

Messaging: Dos and Don'ts

Do

- **Do** obtain legal advice before making any B2C communications about your SBTi target (please see Appendix 1 for further details).
- **Do** write out your full science-based target in communications content, or ensure this is easily accessible (e.g., by including a link or footnote) including links to any further information about transition or implementation plans.
- **Do** make use of the options that your company is most comfortable with, if preferred, replacing 'has a validated target' / 'has set a target' or 'organization X's target is to'.
- **Do** - Announce you have reached net-zero emissions only when you have met your long-term science based targets across all scopes and any residual emissions (if applicable) have been permanently neutralized.
  - For example, if organization X has a 90% long-term reduction target for 2050 and plans to meet its near-term science based targets by 2030, this organization should not communicate that it has reached net-zero emissions in 2030, regardless of whether or not it will be investing in beyond value chain mitigation measures at that time. Net-zero would only be reached when organization X has achieved a 90% long-term reduction and has neutralized the remaining emissions.
- **Do** - In social media posts, state that your net-zero targets are validated by the SBTi (or SBTi Services, as appropriate and/or feasible)[3], and link to statements providing the detailed information.
- **Do** - Update any outdated communications that do not comply with specific

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[1] From Q4 2026, SBTi target language is evolving. Official target language on the Target Dashboard previously used different wording including 'Company X commits to reduce...' which is evolving to 'Company X has set a target to' for improved accuracy. Companies may continue to use this 'commits to' language if they prefer that option.

[2] Same as above.

[3] As of August 2026, there is no SBTi Services social media handle.

elements of the SBTi net-zero criteria.
- **Do** explicitly state that direct emissions reductions (decarbonization) will be prioritized and all residual emissions will be neutralized (if applicable) in line with SBTi criteria before reaching net-zero emissions.
- **Do**, when referring to the net-zero target your organization has set, mention as: ‘science-based net-zero target’.

Don’t: All

- **Don’t** include any additional details that are not validated by the SBTi when communicating your target language.
- **Don’t** conflate any additional targets that have not been validated by SBTi with the SBTi validated targets. These should either be referenced in separate communications, or if they are included in the same statement, should have a disclaimer attached that they are not SBTi validated targets.
- **Don’t** describe near-term targets as net-zero aligned. To be in line with a net-zero future your organization has to have its long-term targets validated by the SBTi.
- **Don’t** announce you have reached net-zero emissions unless you have met your long-term science based targets across all scopes and any residual emissions (if applicable) have been permanently neutralized.
    - For example, if organization X has a 90% long-term reduction target for 2050 and plans to meet its near-term science based targets by 2030, this organization should not communicate that it has reached net-zero emissions in 2030, regardless of whether or not it will be investing in beyond value chain mitigation measures at that time. Net-zero would only be reached when organization X has achieved a 90% long-term reduction and has neutralized the remaining emissions.

Don’t: Net-zero

- **Don’t** imply that your company has reached net-zero through the use of beyond value chain mitigation actions (ie activities outside of a company’s value chain such as carbon removals). Beyond value chain mitigation (BVCM) is a mechanism through which companies can accelerate the global net-zero transformation by going above and beyond their science based targets. BVCM is defined in the SBTi Corporate Net-Zero Standard as “mitigation action or investments that fall outside a company’s value chain, including activities that avoid or reduce GHG emissions, or remove and store GHGs from the

Using the SBTi logo

- You should only use the SBTi logo in relation to your validated targets in a B2B context. The logo must not be used on packaging or in B2C communications (please see Appendix 1 for further details).
- You can use the logo in relevant B2B materials, including website blog or news articles, videos, email updates or newsletters, presentation slides, or impact/sustainability reports intended only for corporate or

investor audiences.

- The logo must not be included in any communications materials in isolation from copy about your target. For example, you may not add it to marketing collateral, website footers, report covers, or social media channels in isolation from copy about your target.
- The SBTi logo should not be used on printed materials such as business cards or business calendars.

When using the logos, do not:

- Transform, warp or skew the logo in any way.
- Change the location of the icon or use the icon stand alone without the text.
- Change the colours.
- Use white text with the full colour icon.
- Use the logo anywhere on an image where it is not visible.

Appendix - 1

EU Regulation on Green Claims and Sustainability Labels

Overview

The Empowering Consumers for the Green Transition (ECGT) Directive will apply from 27 September 2026, imposing stricter rules on companies engaging in business-to-consumer (B2C) communications in the European Union (EU). As explained below, companies wishing to make environmental claims regarding future environmental performance to a consumer audience in the EU, including claims regarding their SBTi validated targets, will be required to comply with the conditions set out under the ECGT as transposed into EU Member State law. The ECGT also sets out rules regarding the use of sustainability labels to a consumer audience in the EU, which companies will be required to comply with.

Scope of the ECGT

The ECGT is only applicable to B2C commercial practices in the EU (including where the traders or products originate from outside the EU). It does not apply to business-to-business (B2B) commercial practices, which would typically be seen to include sustainability reports intended for a corporate or investor audience (and the use of SBTi's logo in that context). However, if the same information was used in advertising or marketing directed at consumers, this would be within the ECGT's scope and all communications should be assessed on a case-by-case basis.

EU Member States are permitted to go beyond the ECGT's baseline requirements when transposing the ECGT into national law, for example by extending equivalent protection to B2B relations at the national level. Accordingly, companies should assess the national transposition laws in relevant jurisdictions to determine the extent to which ECGT-equivalent obligations apply to their B2B communications.

Claims relating to future environmental performance - SBTi targets

Companies making communications around their climate ambitions or their targets as specifically being SBTi-validated ("**SBTi Claims**") to an EU consumer audience may be considered under the ECGT as making environmental claims related to future environmental performance, and will therefore need to satisfy the conditions under the ECGT. This includes, among others, the requirement for a published "implementation plan", which satisfies the criteria set out under the ECGT.

Against this background, companies should obtain legal advice before making SBTi Claims to an EU consumer audience, to ensure that they satisfy all applicable requirements under the ECGT and any other applicable law or regulation. Companies should not make SBTi Claims on EU product packaging, unless they have obtained prior legal advice confirming that they have met the conditions under the ECGT, including the publication of an implementation plan in respect of the target.

Companies are also recommended to obtain legal advice before communicating an intent or commitment to submit targets for SBTi validation in the future, if the communication is made to a consumer audience.

Use of sustainability labels - SBTi logo

In addition to its rules on environmental claims, the ECGT sets out new requirements regarding the use of sustainability labels, such as the use of SBTi's logo. Companies are only permitted to use sustainability labels in communications to an EU consumer audience, if the sustainability label is based on a certification scheme satisfying the conditions set out under the ECGT.

Given the evolving nature of the ECGT's rules on sustainability labels, companies are currently recommended to limit their usage of SBTi's logo to B2B (i.e., corporate or investor-facing) communications, such as sustainability reports for an investor audience. Companies should not use SBTi's logo in communications to an EU consumer audience. We will continue to monitor the implementation of the ECGT to determine whether the use of SBTi's logo may be extended to consumer-facing communications in the future.

Appendix - 2

Digital toolkit

Our digital toolkit with information, assets and logos, etc. is available for your use here.
Please see below for examples of social media text.

Suggested social media copy for LinkedIn

We have set science-based targets!

Our emissions reduction targets have been validated by the @science-based-targets-initiative (SBTi), aligning our climate action with the latest science.

This is a significant milestone for us. It reflects our focus on embedding decarbonization into our core business strategy and creating long-term value for our stakeholders.

We have taken the next step in our climate journey.

Our science-based targets are now validated by the @science-based-targets-initiative, providing a clear, measurable pathway to reduce our emissions.

It’s an important moment for our organization. Now, our focus turns to delivery and driving real progress across our operations and value chain.

We are aligning our business with a net-zero future.

Our targets have been validated by the science-based-targets-initiative, setting us on a science-based pathway to reduce emissions across our operations.

This marks a key step forward as we strengthen how we manage risk, identify opportunities and support sustainable growth over time.

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

sciencebasedtargets.org /science-based-targets @sciencetargets info@sciencebasedtargets.org