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SBTi Standard Revision

New opportunities for action on climate and nature

5 May 2026 | 16:00 - 19:30 | WWF Headquarters | Zurich



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CLIMATE
WEEK
ZURICH

Summary of the event

Introduction quotes from our panel



Thomas Vellacott

**CEO of WWF
Switzerland**



Nora Tanner

**Senior Consultant Climate
Projects & CO2-Management
at Swiss Climate AG**

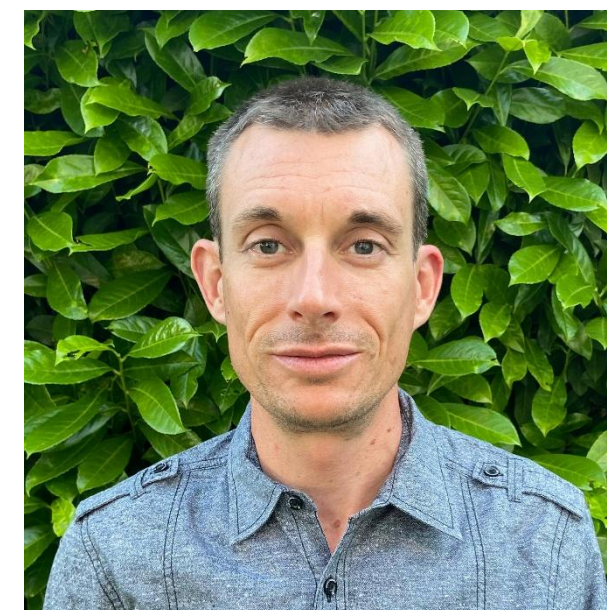
“Scope 3 won’t be perfect - so stop waiting. The new standard moves from reporting completeness to strategic choices on where to intervene in value chains.”



Silvana Paniagua

**Director of Value
Change Initiative**

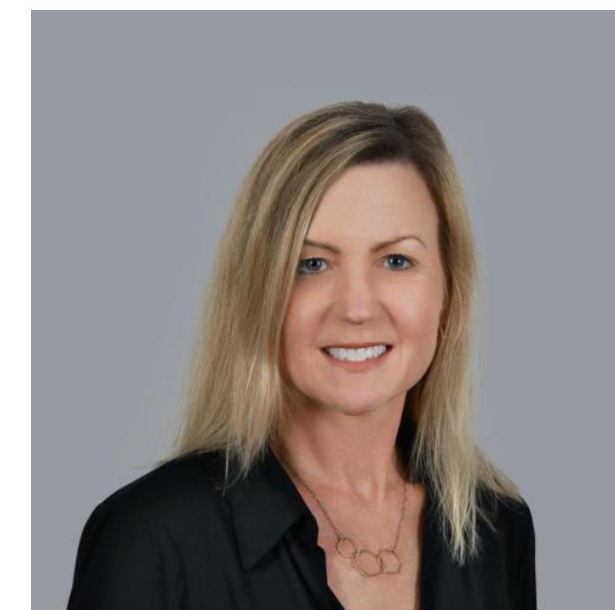
“Recognizing the role of Market-Based Instruments has the potential to shift the paradigm in corporate climate action. The opportunity now is to better align standards, verification, and market mechanisms so companies can move forward with clarity and confidence.”



Benjamin Ware

**Global Head of
Climate at Nestlé**

“We welcome the upcoming standard for its greater flexibility for complex value chains, allowing decarbonization at activity pool and sector levels when direct traceability isn't possible.”



Sarah Leugers

**Chief Growth Officer
at Gold Standard**

“Collective action and the shared infrastructure beneath it, is where the next phase of progress will be made, and where climate and nature outcomes start to be delivered together.”



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From Accounting to Impact: Making Standards Work in the Real World

Standards are catching up with reality

- Revised frameworks better reflect **real-world complexity**, including **landscape-level action**
- Shift from accounting paralysis to **prioritizing real impact**
- Flexibility allows companies to start **where their data and capacity allow**

Transparency & cooperation unlock scale

- Strong acceleration in **cooperation** between companies and standard setters
- Call for **radical transparency** on what works — and what doesn't
- **Pre-competitive, multi-stakeholder action** delivers far greater impact than isolated projects

The challenge has moved

- From *perfect numbers* → to **smart prioritization**
- From *individual projects* → to **landscape-scale solutions**
- From *testing the water* → to **fully committing**

"Many companies have dipped a toe in – now it's time to jump in and start swimming."





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Key insight from the breakouts

Breakout 1: Implications for Action Within the Value Chain

Expanding Scope 3 space can unlock capital for real-world transformation

- Broadens *where* and *how* companies act - to system-level interventions using a wider set of instruments.
- Suggests a portfolio approach building on direct value chain mitigation
- Requires fit-for-purpose accounting and reporting infrastructure

Breakout 2: Implications for Action Beyond the Value Chain

A strategic OER-Portfolio is part of a credible Net-Zero strategy

- It can drive system level impact incl. mitigation, resilience & nature benefits
- It can build up towards future requirements e.g. CDR portfolio
- Progress could be hold back by unclear recognition, financing gaps, and regulatory complexity (e.g claims)

Breakout 3: Implications for the Integration with Nature Targets

SBTN can meaningfully support and complement climate actions with dual recognition.

- Working with both approaches avoids trade-offs and is more cost-effective
- Multi-target delivery strengthens the business case for crucial interventions
- Build on existing efforts: Many companies already implement SBTi measures that are also relevant for SBTN

Summary of discussion in Breakout 1

“Implications within the value chain”



Across both rounds, participants generally struggled to translate the technical input on CNZS V2 into concrete business applications, partly due to the complexity of the topic and limited discussion time. Nevertheless, the added flexibility under V2 was perceived positively, as it created a sense that companies may have more options and less dependence on traditional limitations when addressing Scope 3 emissions.



A central discussion point was whether V2 can help companies overcome limited leverage within their value chains, particularly in cases of dependence on key suppliers or where companies feel too small to influence activity-level interventions directly. While some participants quickly shifted toward sector-level approaches, examples such as regenerative agriculture demonstrated that direct activity-level interventions with farmers can be feasible and create strong synergies between climate and nature objectives.

Participants also discussed the potential role of EACs and certification schemes, especially for complex global value chains such as food retail. While EACs were considered less useful for downstream Scope 3 emissions reductions, they were still seen as potentially valuable if adapted appropriately. In addition, the possibility of accounting for collective action projects was viewed more positively than before, provided that robust traceability systems can be ensured.





Summary of discussion in Breakout 2 “Implications beyond the value chain”

Increasing flexibility as opportunity and challenge

Being able to put a wide range of climate activities into an ongoing emissions responsibility (OER) portfolio and getting official recognition under the SBTi-standard is seen as great opportunity and potential lift for incentivization. At the same time some see the risk of it being too unclear.

Synergies with nature strategies as driver

The potential of gaining OER recognition for activities that also contribute to nature strategies & targets (e.g. SBTN) and thus addresses supply chain resilience is seen as potential driver for engagement.

General challenge for OER as ‘one more thing’

Planning, implementing and financing yet another programme/portfolio next to the huge task of Net-zero bares the risk of overloading corporate strategies and resources. Abilities are very different depending e.g. on sectors, which is not reflected in the guidance.

Insufficient clarity hinders progress

Many open questions remain including on claims & communication and evolving regulations as well as the role and possibilities of complementary value chain related activities beyond scope 3 targets.





Summary of discussions in Breakout 3

” Implications for the integration with nature targets”

SBTi & SBTN – Can They Address the same Question?

- **Strong case for integration:** Companies such as Migros see SBTi (climate) and SBTN (nature) as complementary frameworks that should be combined. Start with climate and enlarge with nature.
- **Alignment still evolving:** Dual recognition between SBTi and SBTN is under revision; SBTi is still working on it. Companies can achieve nature targets by already setting climate targets
- **Build on what already exists:** Many companies are already implementing measures under SBTi that can also count towards SBTN, but this is often not recognized.
- **Practical example – agriculture:** Agroforestry projects address climate risks (e.g. drought) while also delivering biodiversity benefits → one action, multiple impacts.
- **Materiality is key:** To avoid data overload, focus on material products and supply chains and take action where impact is highest.
- **Different incentives, same direction**
- **Work with suppliers/brands -> maybe they are already implementing SBTi**



Key takeaways

- **Check what you are already doing – and combine climate and nature targets instead of treating them separately**
- **Benefit from overlap between SBTi and SBTN**





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What's next?

We will follow up on today with:

An executive summary of today including slides

A WWF Webinar after Publication of SBTi CNZS 2.0 following up on implications within value chain (Topic Breakout 1)

The Publication of a WWF CDR-Guidance incl. its role for Ongoing Emissions Responsibility (Topic Breakout 2)

The Publication of a Study exploring synergies of SBTi & SBTN within and beyond value chain (Topic Breakout 3)

Do you want to be informed about upcoming webinars and publications ?

**Please give us your explicit consent via the QR Code.
Your contact information will be used solely to inform you about the content you select.**



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slides from the event

AGENDA

16h00	Welcome
16h10	Keynote
16h20	Panel Discussion
17h00	Break
17h15	Break-outs Round 1
18h00	Rotation
18h10	Break-outs Round 2
18h55	Break
19h00	Wrap-Up Panel & Closing
19h30	Apéro





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REMOVING ROADBLOCKS

SBTi CNZ 2.0 AND BEYOND

Thomas Vellacott

CEO at WWF

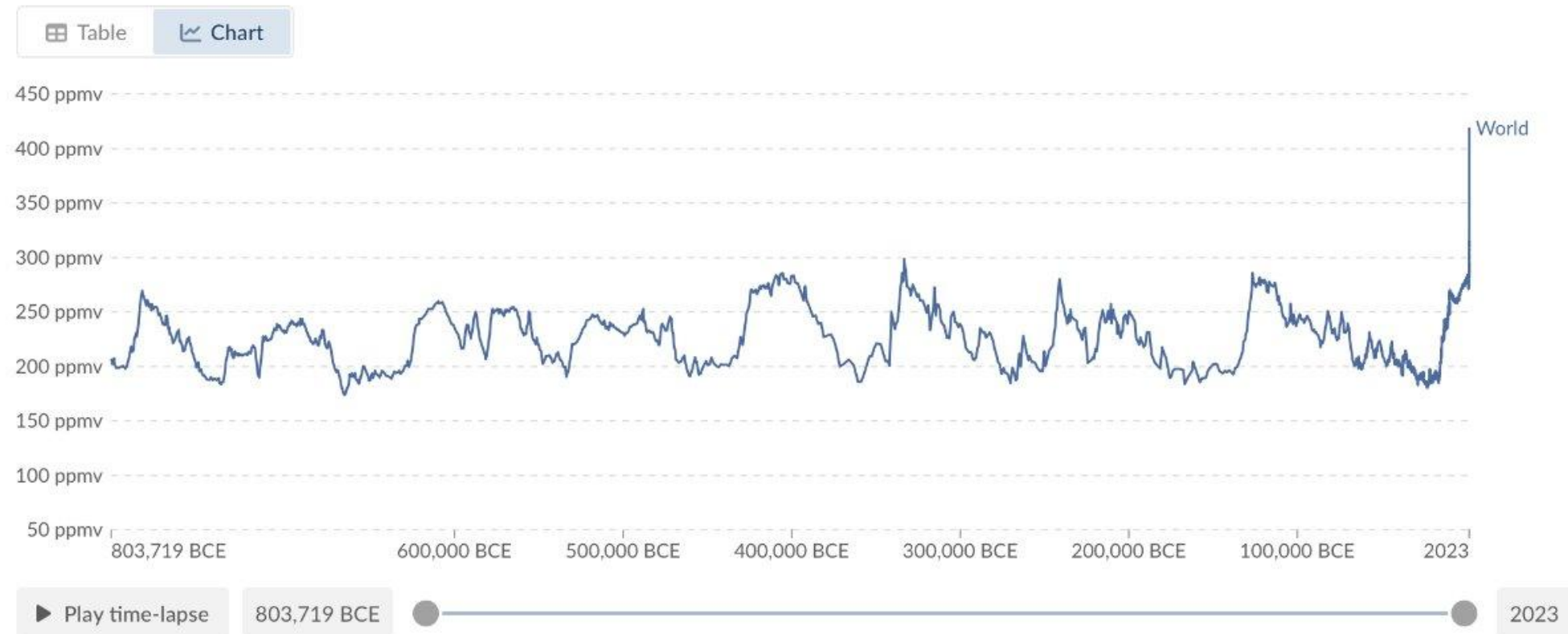


Setting the scene - the need for integrated approaches

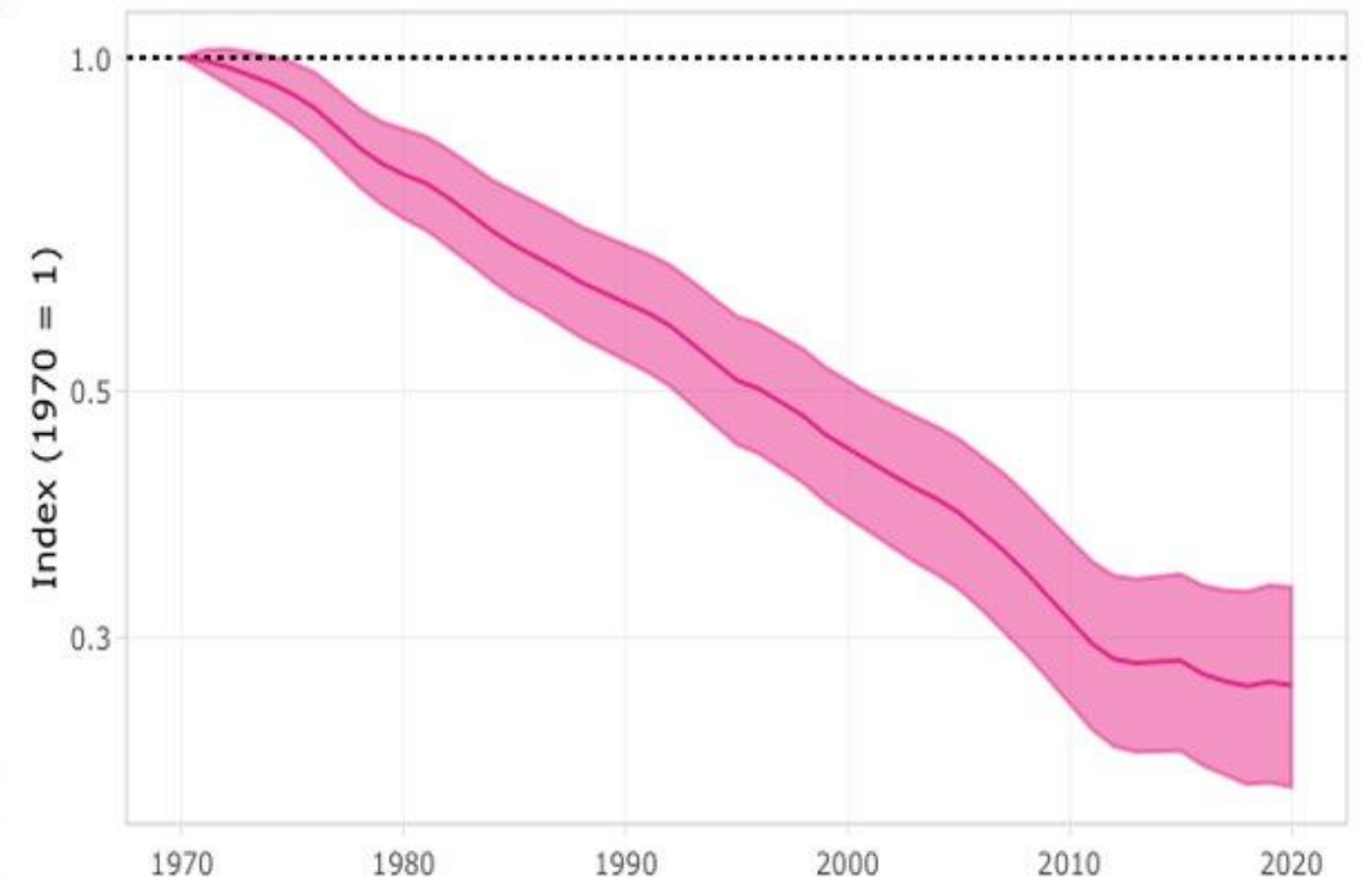
Carbon dioxide concentrations in the atmosphere

Atmospheric carbon dioxide (CO₂) concentration is measured in parts per million (ppm). Long-term trends in CO₂ concentrations can be measured at high-resolution using preserved air samples from ice cores.

Our World in Data



Data source: NOAA Global Monitoring Laboratory - Trends in Atmospheric Carbon Dioxide (2025); EPA based on various sources (2022) - [Learn more about this data](#)
OurWorldinData.org/climate-change | CC BY



Source: Our World in Data, 2025, LPR 2024



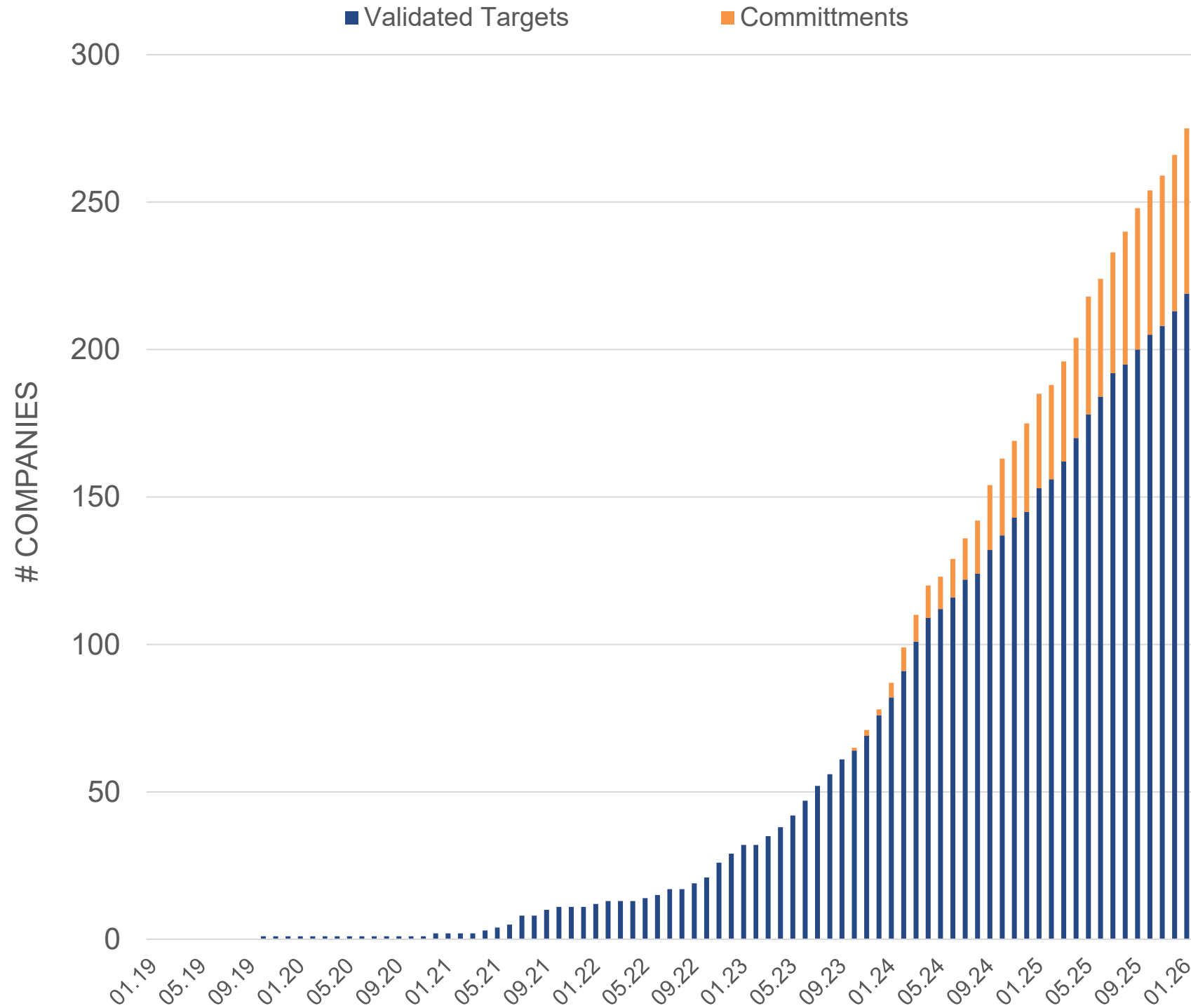
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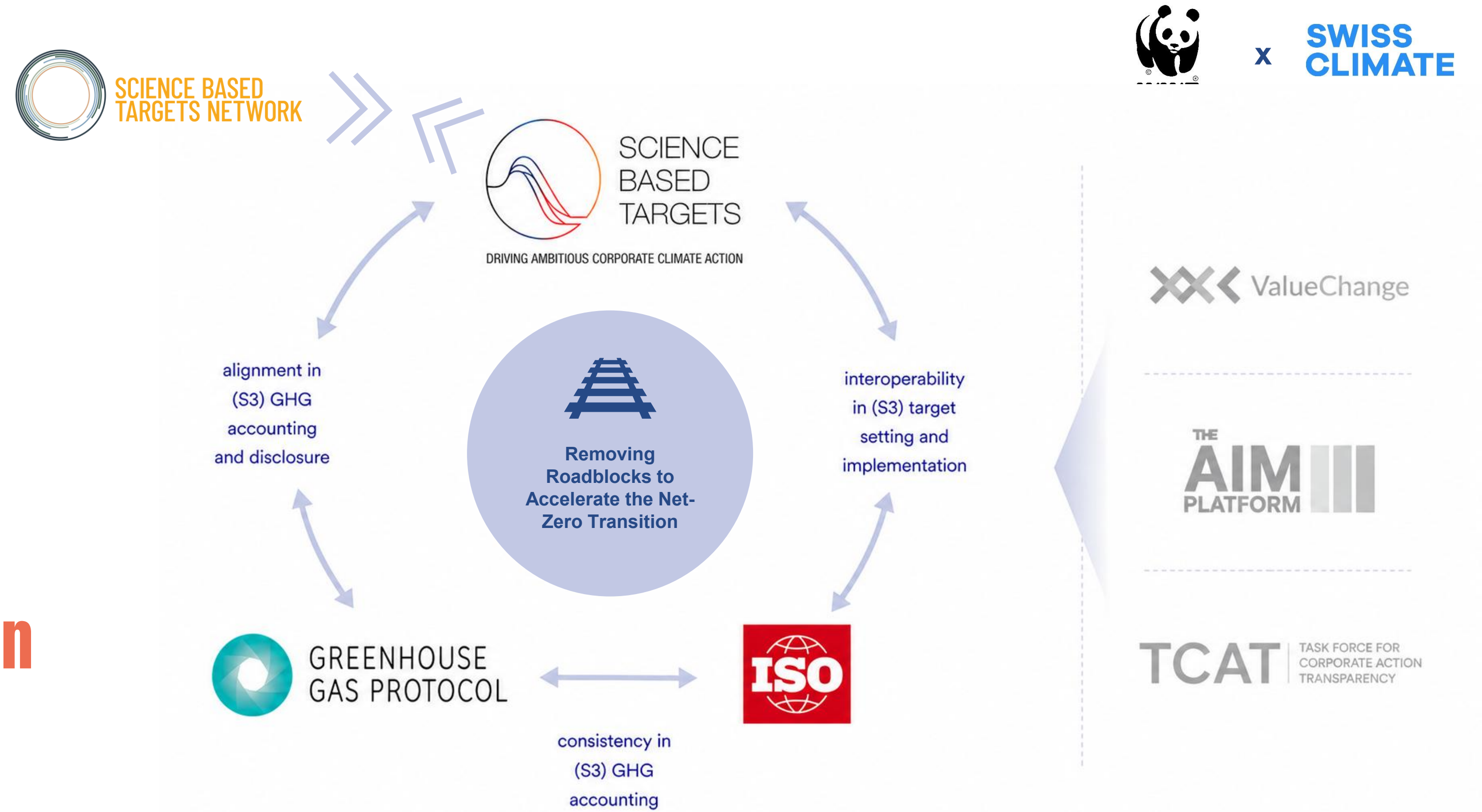
SBTi is very much **alive** and continues to grow.



SBTi in Switzerland



**Value chain
investments
drive market
transformation**



Fit for purpose: Key changes SBTi CNZS 2.0



-  Limited fit of target setting options across business models
-  Supply-chain action not fully recognised
-  High data and reporting burden across many scope categories
-  Low incentives for OER activities
-  Limited monitoring and review of target status

 **Current challenges**



-  Broader target-setting options
-  More tools for value-chain engagement
-  Stronger focus on material emissions
-  Recognition of OER including removals
-  Clearer guidance on monitoring

 **SBTi CNZ 2.0**





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Incentivizing action at all levels

Where companies act

- Activity-level action
- Activity-pool action
- Sector-level action
- Action beyond the value chain



How companies act

- Relational intervention
- Contractual intervention
(market mechanisms, market-based instruments, EACs)

Examples

- Mitigation related contracts
- Commodity certificates
- Carbon Credits

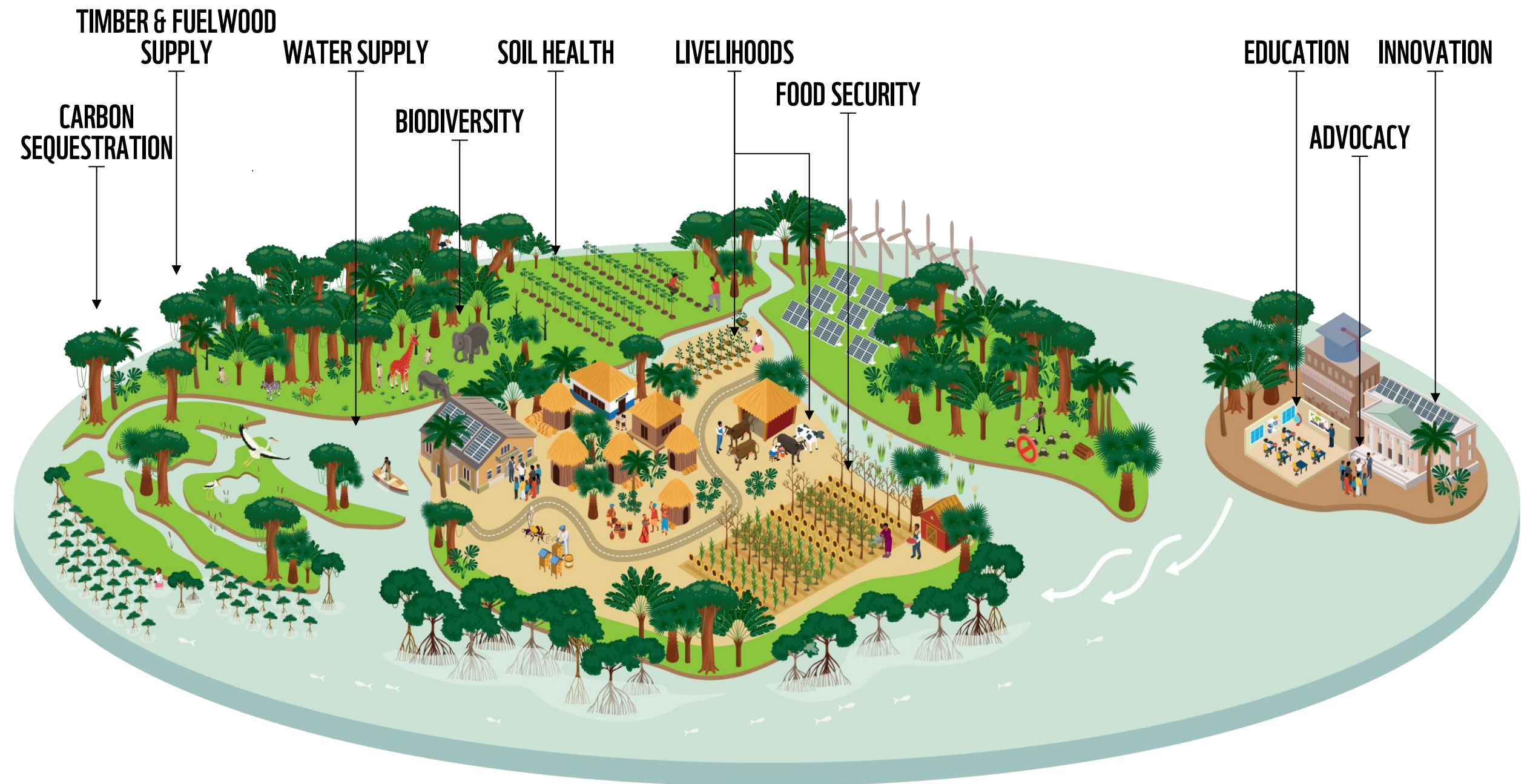
New guidelines on OER

- OER entering the Net-Zero standard incl. mandatory disclosure
- Integrated framework for OER & CDR with 3 Phases:
 - Optional recognition (Pre-2035)
 - Minimum requirements (Post-2035)
 - Neutralization (Net-Zero)
- Tiered recognition options based on ambition



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Landscapes
offer a shared space where
Scope 3, OER
and SBTN
targets can be
addressed.





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Call to action

Turn momentum into action – and shape what comes next.

Stay committed: Net-zero has gained strong momentum, and new standards are now removing key roadblocks - Stay committed and keep moving.

Shape the system: Ongoing revisions across SBTi, GHGP and ISO are redefining how companies act - Engage actively to help build fit-for-purpose rules and infrastructure.

Act and learn: Test emerging approaches across and beyond value chains including the climate–nature interface - Move forward with transparency, not perfection.



Breakout SESSION 1

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Implications for Action Within the Value Chain



Moderation



Evelyn Frischknecht

Senior Consultant Climate
Projects & CO₂-Management at
Swiss Climate AG

Technical input



Dr. Sebastian Öttl

Lead Sustainable Business &
Climate at WWF Germany

Corporate Perspective



Dorle Bahr

Head of Sustainability Strategy &
Reporting at Beiersdorf





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5'	Introduction Session Program & Objectives
10'	Expert Input Input: Making Scope 3 work
8'	Corporate Perspective Challenges & Opportunities
20'	Facilitated Group Discussion Towards Solutions
2'	Wrap-Up 2 Points to bring to the Plenum





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Session objectives

- **Learn about the top-line shifts**
- **Get to know 3 new levels of value chain interventions & how to go about them**
- **Receive practical insights corporate challenges & solutions**
- **Apply the new lens to your own context**



What does the CNZS mean for the transformation of value chains?



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Scope 3

From Reporting to
Intervention Strategy





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SBTi is expanding the Scope 3 opportunity space.

1

Target boundary

Focusing on what matters most.



2

Target methods

Adjusting how progress can
be measured.



3

Target implementation

Expanding how companies
can act.





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Dr. Sebastian Öttl

WWF Germany

Technical Input

**Making Scope 3 Work: Expanding
Where and How Companies Act**





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The path to Net Zero is organized through Scope 3.

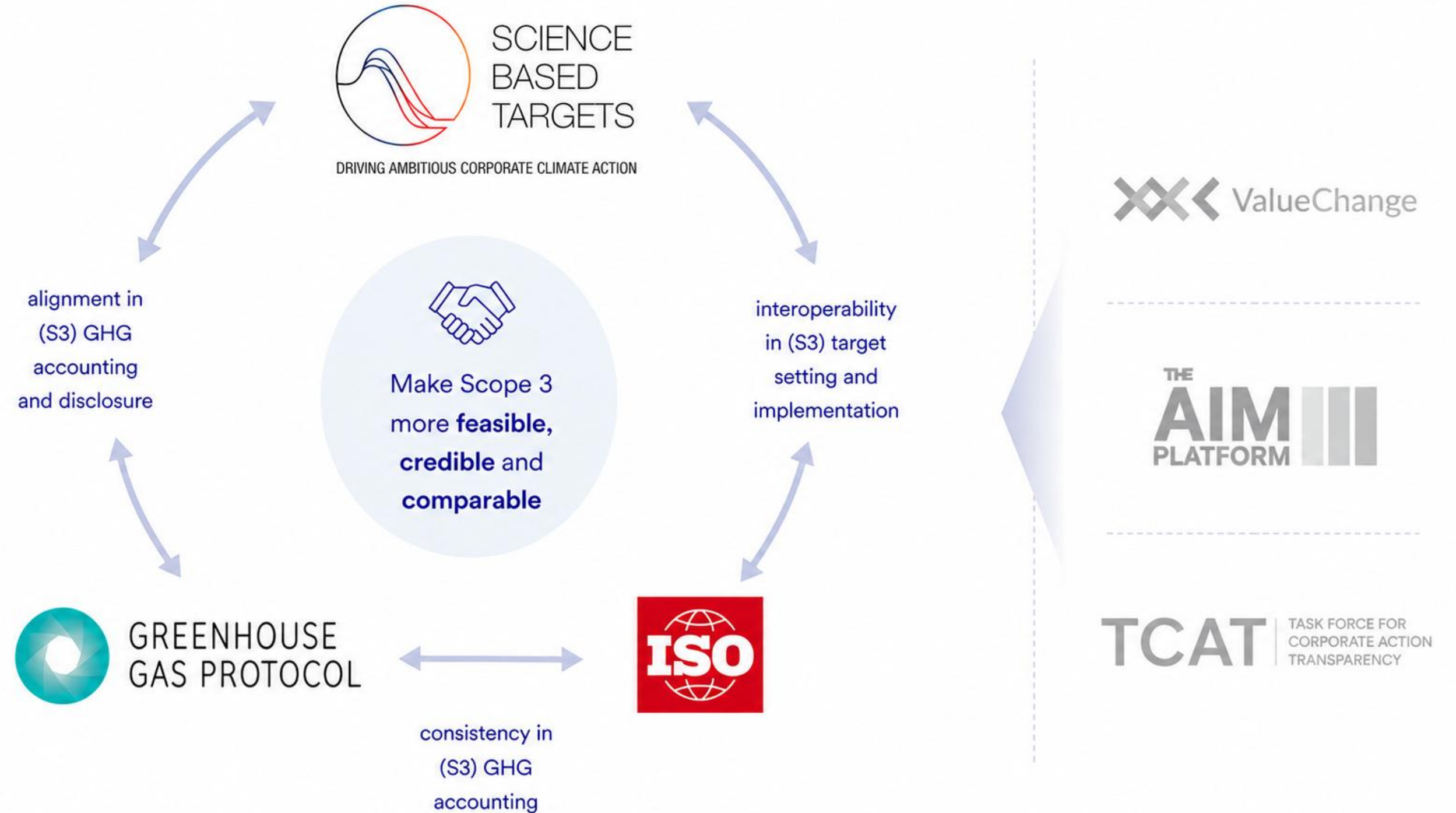




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The (r)evolution is happening now.





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SBTi is expanding the Scope 3 opportunity space.

1

Target boundary

Focusing on what matters most.



2

Target methods

Adjusting how progress can
be measured.



3

Target implementation

Expanding where and how
companies can act.





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The expansion shows in **WHERE** and **HOW** to act.



WHERE companies act

The expanded geography of responsibility



1. Activity-level action

(full traceability, direct emission source)



2. Activity-pool action

(limited traceability, embedded emission systems)



3. Sector-level action

(structural constraints, material sector emissions)



4. Action beyond value chain

(no VC relationship, additional contribution)



HOW companies act

The expanded toolkit of interventions



1. Relational interventions

(bilateral-informal / GHG performance & mitigation outcomes)



2. Contractual interventions

commonly referred to as



Market mechanisms



Market-based instruments



Environmental attribute certificates

Types of contractual interventions



1. Mitigation-related contracts (bilateral-formal / GHG performance & mitigation outcomes)



2. Commodity certificates (transferable, GHG performance)



3. Carbon credits (transferable, mitigation outcomes)

The expansion shows in **WHERE** and **HOW** to act.



What are activity pools?

A **shared system** of emissions sources that may physically serve the reporting entity, defined at the **smallest reasonable system boundary** within which emissions associated with the company's activities **cannot be attributed to specific individual sources** and are therefore **decarbonized collectively**.

Examples include electricity grids, supply sheds, and logistics networks.



Why do they matter?



1. Limited traceability



2. Shared drivers



3. Credible interventions



Which criteria for defining activity pools?



1. Defining a credible activity pool scope



2. Ensuring EF representativeness



3. Report activity pools with integrity



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The expansion shows in WHERE and HOW to act.



1. What are EACs?

Environmental Attribute Certificates (EACs) are **contractual instruments that certify and convey environmental or sustainability-related attributes of activities or commodities.**

They represent either mitigation outcomes (in t CO₂) or GHG performance (in t CO₂ / output unit).

EACs enable companies to substantiate claims, ensure transparency and demonstrate compliance.

Commodity examples



Agricultural commodities

e.g. RSPO (palm oil), RTRS (soy), FSC (timber)



Industrial materials

e.g. low-carbon steel, cement certificates



Energy carriers

e.g. renewable electricity certificates, low-carbon fuel certificates



2. Why do they matter?



1. Enable action beyond physical traceability



2. Unlock green demand and premium



3. Clearly allocate and attribute mitigation outcomes



3. Which criteria for EACs?



1. Association with company value chain



2. Intervention quality and integrity



3. Attributional accounting for physical / market-based GHG inventory





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How to make the expanded Scope 3 space work.



5 Expand the architecture and toolbox for action

Collectively transforming value chains requires a diversified intervention portfolio



6 Scope 3 toolbox determines where capital flows

Enabling frameworks can make Scope 3 a catalyst for unlocking investments into value chain transformation



FEASIBILITY

from conceptual space to usable systems



Interoperable standards



Certification readiness



Practical experience



INTEGRITY

ensuring market instruments drive real transformation



No substitution for direct value chain interventions



Additionality & real impact



System-level safeguards



Dorle Bahr

**Head of Sustainability Strategy
and Reporting at Beiersdorf**

Corporate Perspective

**Where we rely on the expanded
opportunity space**

A group of three people (two women and one man) are smiling and taking a selfie outdoors. The woman on the left is holding a blue smartphone high in the air. The man on the right is making a peace sign. They are standing in front of a modern building with large windows and green trees. The overall mood is happy and professional.

Beiersdorf

**WE ARE
BEIERSDORF**





BEST SKIN CARE COMPANY

WIN WITH CARE



DAX
listed company



3.2
billion pieces
produced on our
production lines
in 2025



€9.9
billion Group
sales in 2025

14
state-of-the-art
production centers
all around the world



>190
affiliates



-33 %
Greenhouse gas
emissions
(base year 2018)



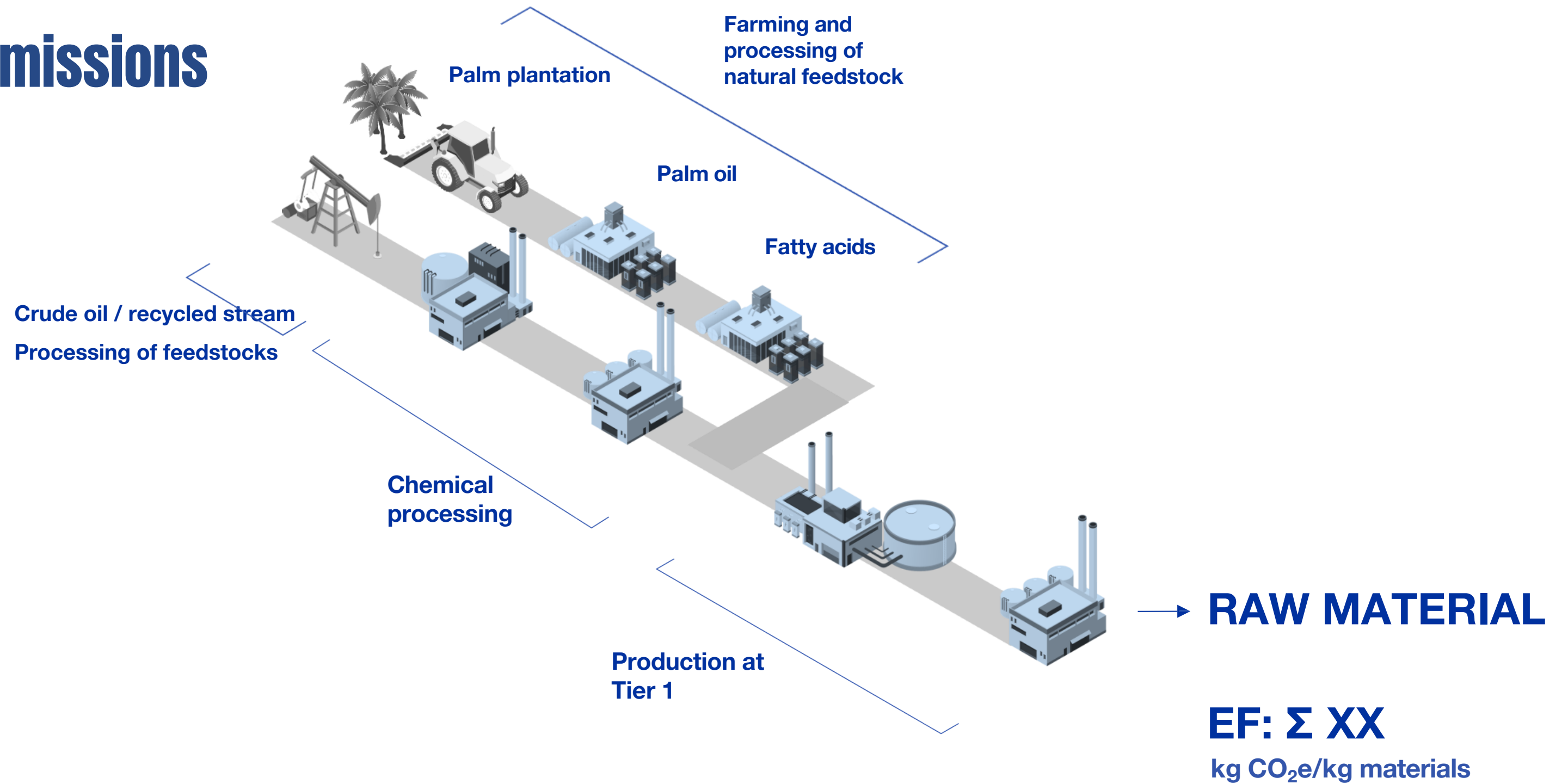
~22,000
employees worldwide



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Targeting SC emissions

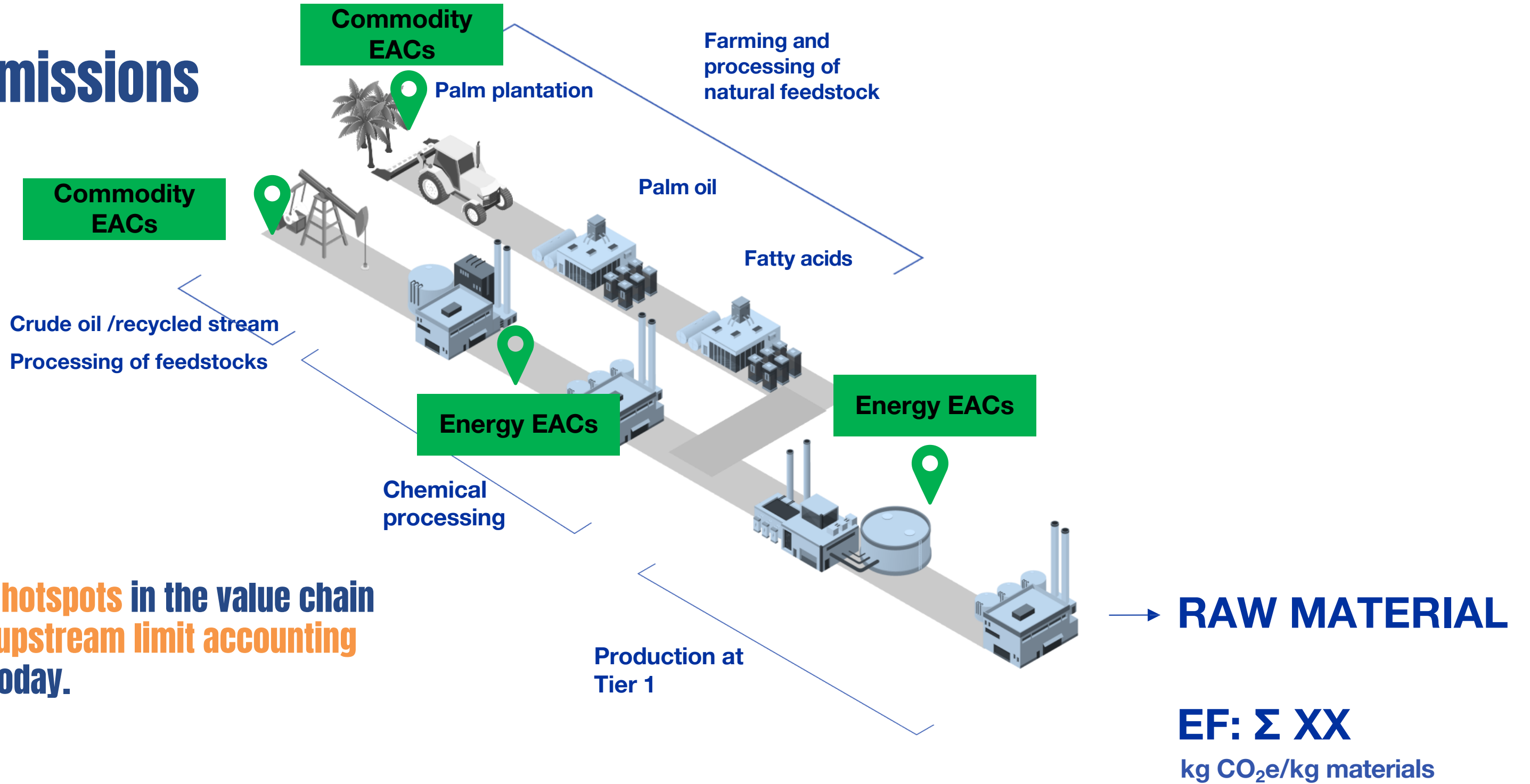




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Targeting SC emissions



EACs help tackle emission hotspots in the value chain where traceability issues upstream limit accounting for hotspot interventions today.

TRACEABILITY



Intervention in palm supply chain (supply shed)

EACs with reduced EF or lump sum deduction of calculated impact on GHG balance ?

DRIVING SUSTAINABLE PALM OIL PALM LANDSCAPE PROJECT

- In cooperation with WWF with one of our key suppliers
- Improve living conditions and sustainable farming practices in key palm sourcing areas



Sabah, Malaysia

Establishment of Ecological Corridors





RSPO Certification of 15,000 ha of farm lands

No direct sourcing of certified palm-based materials from project area,





Accounting for GHG impacts without direct link



Page 10 | Month XX, 20XX | Department | Title of the presentation



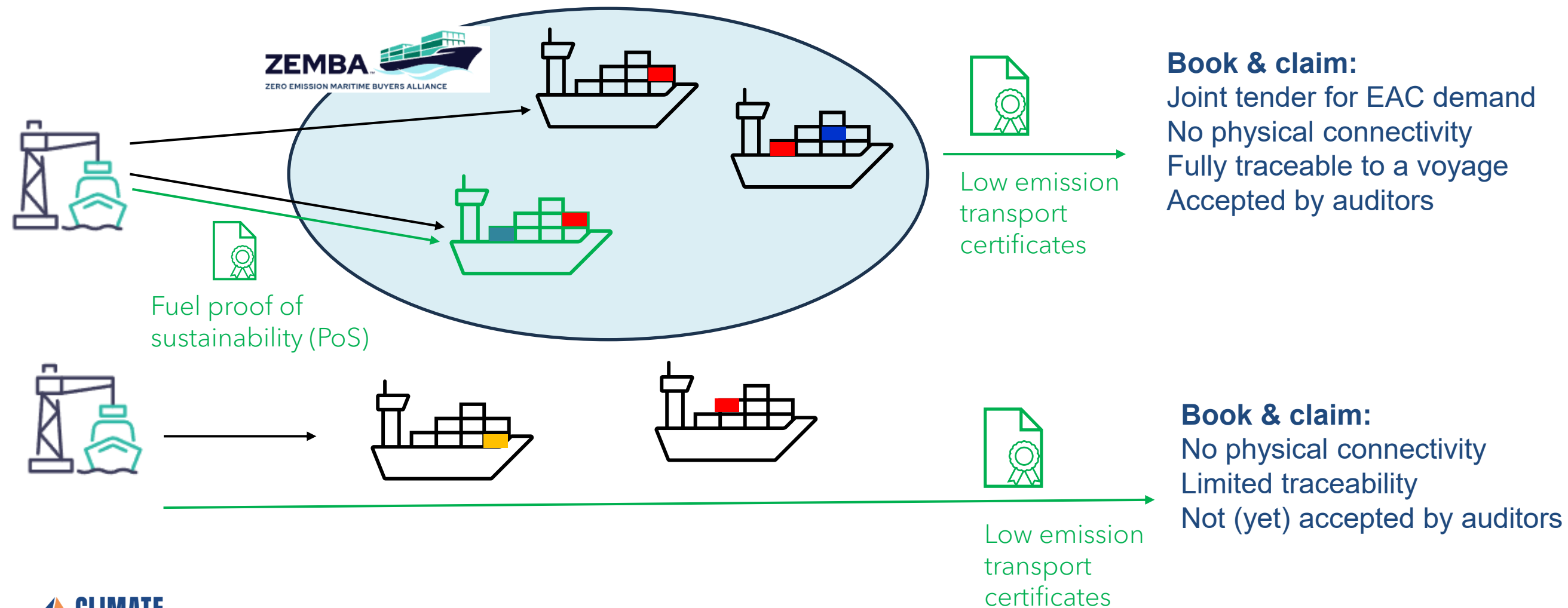
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Decarbonizing Ocean Freight (Activity pool)

→ Physical flow

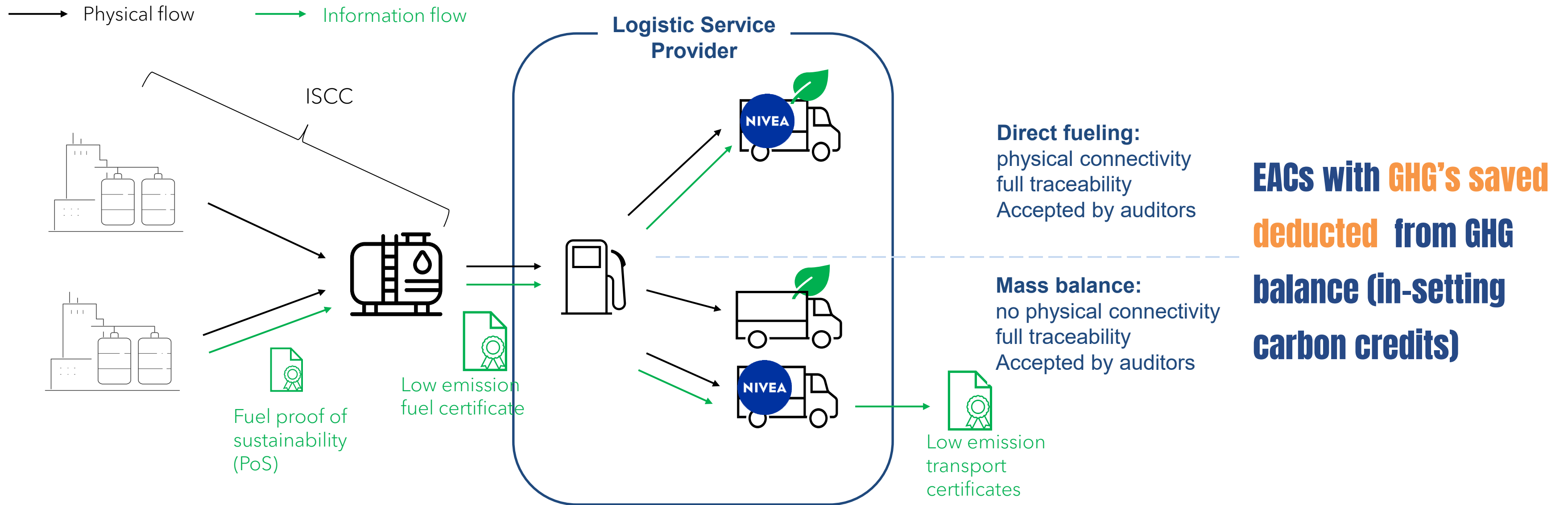
→ Information flow



EACs with GHG's saved deducted from GHG balance (in-setting carbon credits)



Decarbonizing transport - Direct Fueling & Mass Balance (activity level)





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Wrap-Up: Take-home messages

We are moving from **Reporting** to **Intervention Strategy**

Scope 3

as expanding
opportunity
space

- **Where & how to intervene**
- **Portfolio approach**
- **Fit-for-purpose accounting & reporting**



Breakout SESSION 2

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Implications for Action Beyond the Value Chain



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Moderation



Sacha Rueff

Senior Manager Climate &
Business at WWF Switzerland

Expert input



Lene Petersen

Senior Manager Climate &
Business at WWF Switzerland

Corporate Perspective



Charlotte Hofmann

Team Lead Climate Strategy
at Coop



Session Program

5'	Introduction Session Program & Objectives
10'	Expert Input Input: From BVCM to OER
5'	Corporate Perspective Challenges & opportunities
20'	Facilitated Group Discussion Towards solutions
5'	Wrap-Up 2 Points to bring to the Plenum





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Session Objectives

- Understand the role of engagement beyond direct value chains as pillar of a SBTi-aligned climate strategy
- Gain insight into challenges & opportunities, building towards solutions
- Exploring the role of landscapes as intervention unit addressing a wide set of targets and recognition forms



What opportunities does SBTi's new framework for ongoing emissions responsibility offer?



Lene Petersen

WWF Switzerland

Technical Input

**The new framework for Ongoing
Emissions responsibility (OER) -
New ways to act on climate.**



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The new framework for ongoing emissions responsibility (OER) increases incentives to engage



Pre-2035

Optional recognition for OER engagement with tiered approach



Recognized

1% or more of ongoing emissions

- Carbon pricing \geq 20 USD for all climate action categories
- Equivalent of ex-post mitigation outcomes



Leadership

100% of ongoing emissions

- Carbon pricing \geq 80 USD & combination of ex-post mitigation outcomes + support of other climate action categories

Post-2035

- Requirement for increasing share of *ongoing* emissions responsibility with removals incl. a defined share of long-lived removals
- Parallel continued additional voluntary ongoing emissions responsibility

Net-Zero onwards

Mandatory neutralization of all *residual* emissions

BVCM Principles *(BVCM Report, 2024)*



SCALE
Maximizing climate mitigation



FINANCING NEED
Focusing on under-financed mitigation




CO-BENEFITS
Supporting the SDGs




CLIMATE JUSTICE
Addressing inequality

OER climate action categories *(SBTi CNZS 2nd consultation draft, 2025)*

Ex-Post Mitigation Outcomes 


Activities that reduce emission, enhance natural sinks or capture & store carbon.

Example: Carbon credits from afforestation, restoration, ...

Ex-Ante Mitigation Funding 


Commitments before mitigation outcomes have been generated to enable projects & activities.

Example: Upfront finance for regenerative agriculture transition

Mitigation Enabling Funding 


Funds for enabling structural or system-level changes to unlock & accelerate mitigation

Example: Support for collective action platforms, trainings

Adaptation & Resilience Funding 


Funding to reduce vulnerability or increase resilience to climate impact.

Example: Agroforestry for head and drought resilience

Loss and Damage Funding 

Funding to reduce vulnerability or increase resilience to climate impact.

Example: Community support & livelihood transition

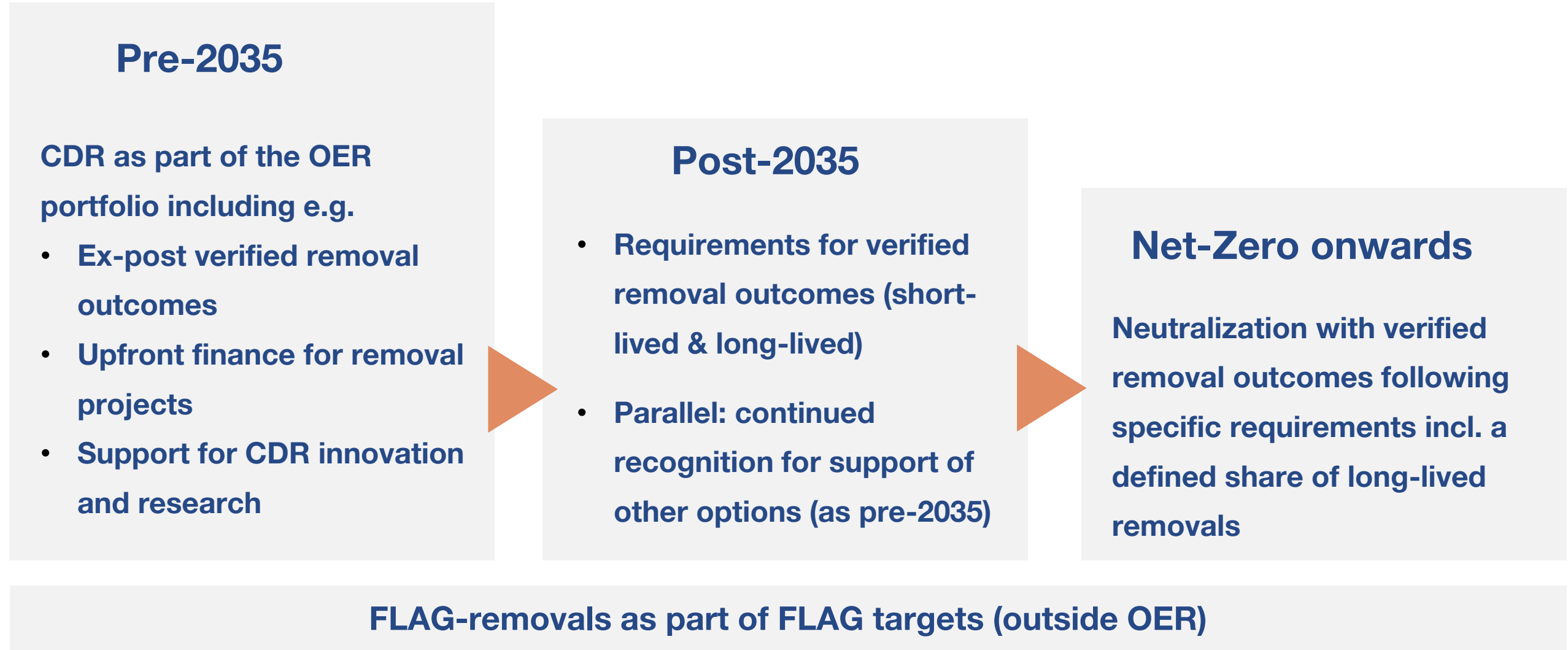
Low/zero Carbon R&D and innovation 

Funding research, development and demonstration of climate solutions.

Example: Low-carbon materials research, innovative MRV-systems

OER offers a wide range of eligible climate action categories

CDR plays a role in all 3 phases and OER can support the build up towards a CDR portfolio for neutralization





The OER portfolio is a strategic space that advances global sustainability goals and complements target-related within value chain action.



 **Responsibility & Leadership**

Demonstrating leadership, social license to operate, stakeholder expectations

 **Contribution to global goals**

Contributing beyond value chains to reach global sustainability goals

 **Facilitate own transformation**

Support systemic action and innovation to ease the own transformation

 **Build up CDR Portfolio**

Integration of CDR into portfolio, building up towards future requirements

 **Contribute to sourcing stability**

Support systemic landscape benefits e.g. ecosystem restoration, climate resilience

 **Enable activities within value chain**

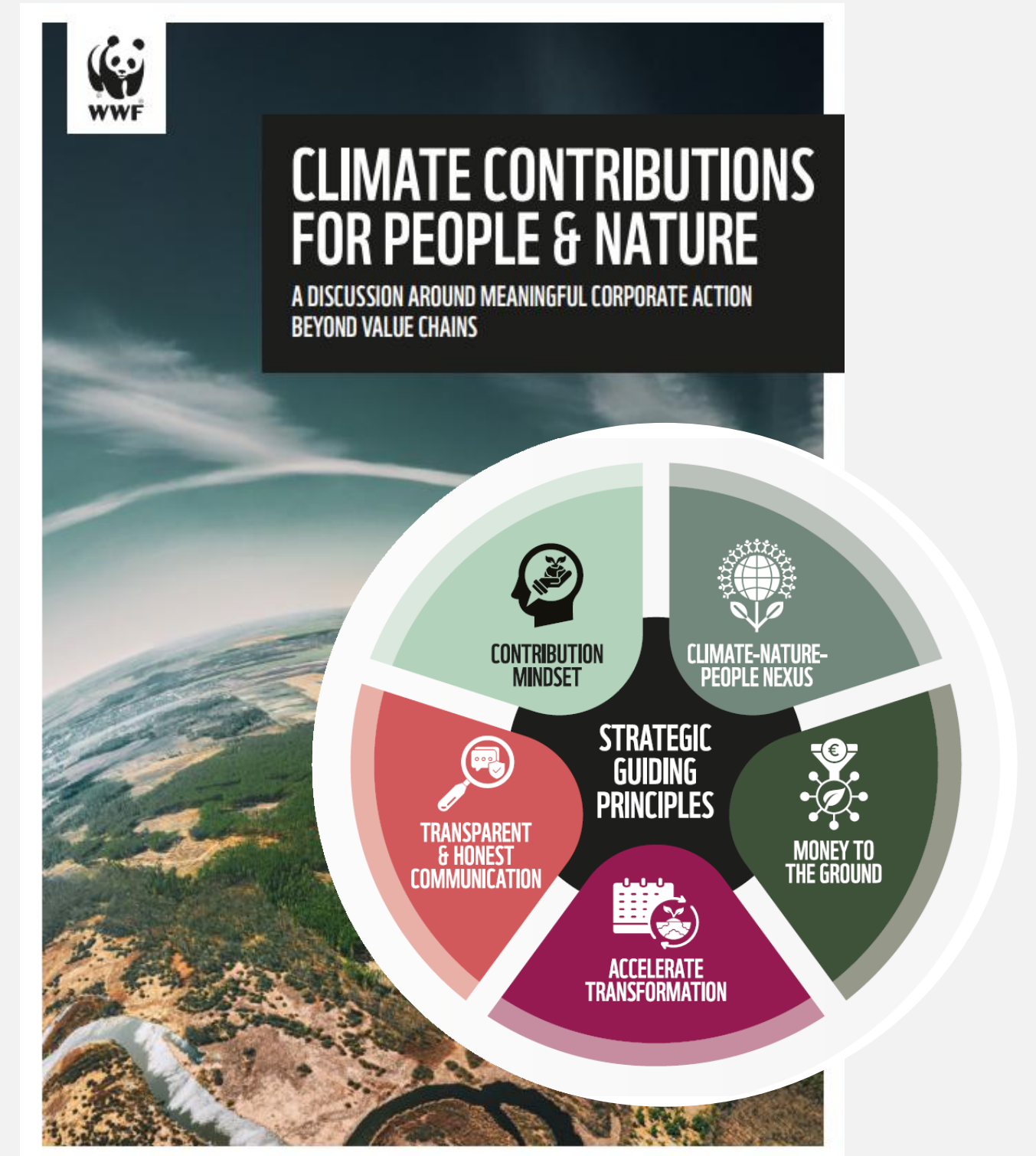
Support enabling activities preparing for and safeguarding WVC activities

 **Nature synergies**

Simultaneous recognition for nature targets e.g. SBTN landscape engagement

Towards OER engagement

- Variety of portfolios: Wide range of possibilities depending on sector, financial abilities, ambition, preferences, priorities.
- Strategic Guiding principles for portfolio building as combination of direct & indirect outcomes for climate, people and nature.
- Landscapes as key intervention unit for OER engagement & beyond.



The **WWF Climate & Nature Collective** is following the strategic guiding principles introduced in the Whitepaper 'Climate Contributions for People & Nature' and will ensure alignment with emerging SBTi OER guidance.



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Outlook

- **Re-assessment after publication of final SBTi CNZS**
 - **Recognition model incl. tiers**
 - **Climate action categories & Integrity principles**
 - **Requirements for CDR**
- **Need for better understanding, additional guidance & concrete examples**
 - **Border of within/beyond value chain, Scope 3 target → emerging guidance e.g. association tests**
- **Development of landscape programs delivering across climate & nature targets**





Charlotte Hofmann

**Team Lead Climate Strategy
at Coop**

Corporate Perspective

How the new guidance on OER is impacting our strategy





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From Theory to Practice - Coop's Experience with OER





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Coop - Benefits and opportunities of our OER engagement

- Early mover advantage
- Broad strategic alignment across our sustainability impact areas
- Supply chain resilience in sourcing regions
- Innovation advocacy – driving our own decarbonization journey
- Greater collective leverage
- Systemic, not symptomatic

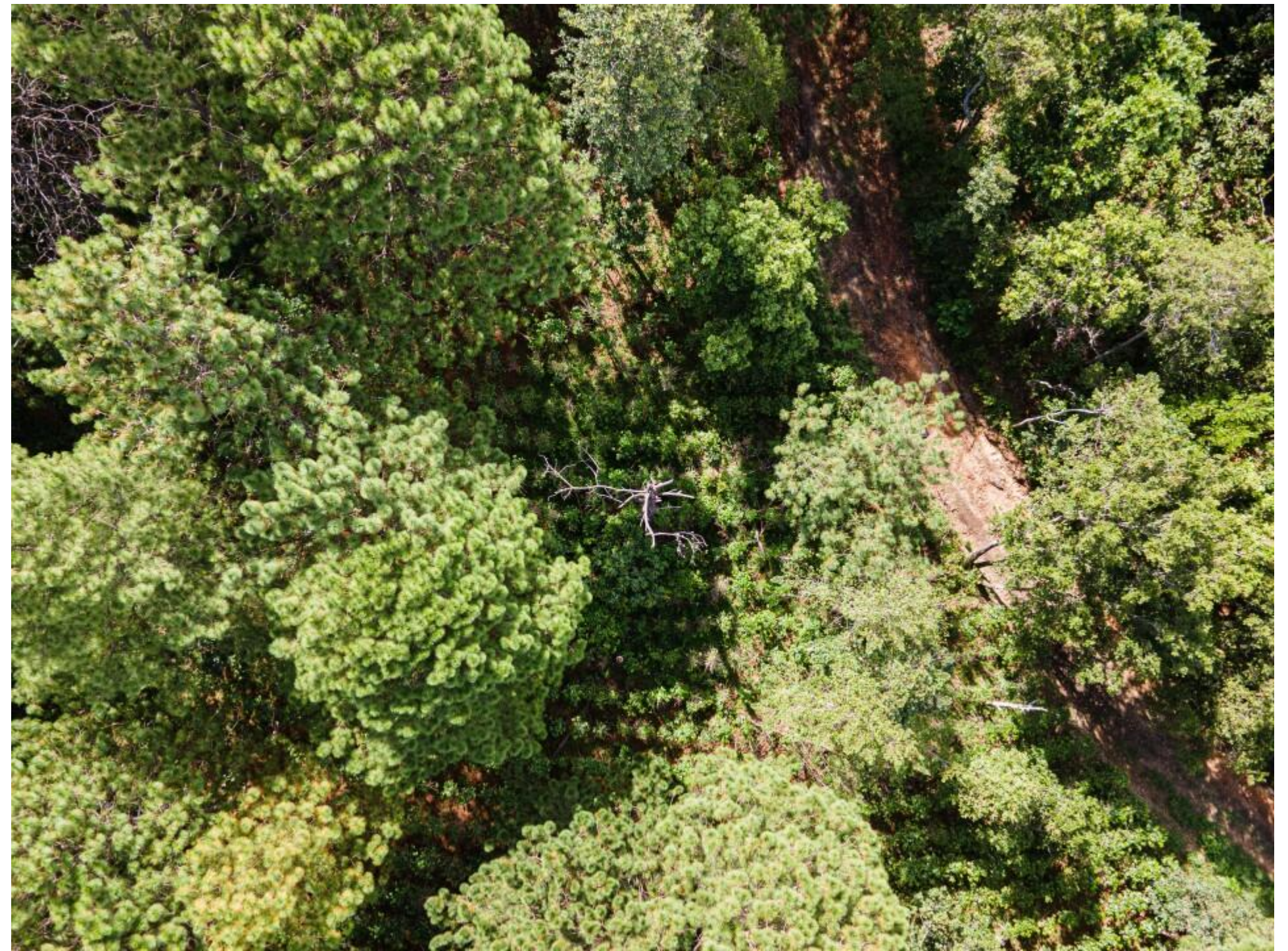


© Esteban Barrera WWF EC



Coop - Open questions and challenges of our OER engagement

- **Evolving framework**
- **Unclear demarcation – "beyond" vs. "within" value chain**
- **Competing internal priorities – OER comes on top of significant remaining Scope 3 obligations**
- **Complex to communicate to customers**



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Breakout SESSION 3

Implications for the integration with nature targets



Expert input



Marco Daldoss Pirri

Independent Advisor
Land Systems Transformation,
Corporate Strategy & Target-Setting,
Natural Capital Accounting

Moderation



Patricia Matzdorf

Senior Corporate Sustainability
Manager at WWF Switzerland

Corporate voice



Tatjana Schaumann

Programme Lead Biodiversity
at Migros-Group



Session Program

5'	Introduction Session Program & Objectives
10'	Expert Input How the technical changes in SBTi relate to SBTN, for scope 3 and landscape engagement
15'	Corporate Perspective Moderated discussion with our corporate representative
10'	Open Questions Sharing experiences
5'	Wrap-Up 2 Points to bring to the Plenum



Climate & Nature Targets as Drivers of Corporate Landscape Engagement

Key findings from a commissioned study for WWF Switzerland

SBTi CNZS v2 | SBTN Land v2 | GHG Protocol LSRS

Marco Daldoss Pirri | Independent Advisor



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FINDING 1

Climate target achievement emerged as key incentive for corporate landscape engagement

Inventory-linked reductions carry the strongest corporate incentive

Only interventions linked to identifiable production systems and sourcing volumes with proper chain-of-custody contribute directly to corporate Scope 3 climate targets.

Strict requirements apply

- Traceable connection to corporate supply chain and attributable lands
- Measurable emission reductions relative to base-year inventory
- Approved SBTi methodologies (absolute contraction or sectoral pathways)
- No reliance on offset credits for target achievement



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FINDING 2

New channels expand recognition but do not replace the core accounting logic linked to physical inventory

Activity Pools

Aggregate performance within bounded sourcing systems where full traceability to individual suppliers is incomplete. Reported through aggregated performance metrics.

Inventory-linked

Environmental Attribute Certificates

Commodity certificates representing environmental attributes of production. Reported outside the GHG inventory. Role in target progress pending final SBTi decision.

Role in target progress: TBD

Ongoing Emissions Responsibility

Broadest recognition space for landscape initiatives. Does not require geographic connection to sourcing geography. Does not count toward target achievement.

Outside target achievement



x

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FINDING 3

Crucial landscape interventions remain outside inventory recognition

Not inventory-recognised

- Governance systems and stakeholder platforms
- Conservation of non-productive lands
- Shared monitoring infrastructure
- Tenure security and land rights
- Multi-stakeholder coordination

Recognised through other channels

SBTN Target 3 – Landscape Engagement

Validates contribution-based, system-level action. Participation in structured landscape initiatives is a validation requirement.

SBTi OER / BVCM

Recognised as legitimate corporate action. Broadest eligibility but explicitly excluded from target achievement.



x

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FINDING 4

Climate-nature convergence creates new opportunities

In material landscapes, dual recognition under SBTi and SBTN strengthens the overall business case for corporate engagement.

Spatial convergence

GHG accounting boundaries can correspond to SBTN target areas – same monitoring data serves both frameworks.

Outcome convergence

Regenerative land management reduces emissions (SBTi) and improves ecological condition (SBTN T2) simultaneously.

Multi-target delivery

Integrated landscape initiatives can address SBTi Scope 3, SBTN Land T1 & T2, and SBTN Freshwater targets through a single platform.





x

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Two strategic pathways for corporate landscape engagement

Both pathways can operate within the same landscape initiative.

TARGET ACHIEVEMENT

SBTi Scope 3 targets
+
SBTN Targets 1 & 2

Stronger incentives
High technical requirements

- Traceable, attributable outcomes
- Inventory-linked emission reductions
- Spatially explicit accounting units
- Measurable ecological thresholds (LEAFs)

CONTRIBUTION

SBTi OER
+
SBTN Target 3

Weaker incentives
Lower technical requirements

- Contribution-based, system-level action
- No strict outcome attribution required
- Governance, enabling systems, collective action
- Landscape engagement as validation requirement

Can enable &
prepare



x

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Wrap-Up: Take-home messages

Dual recognition is **possible** and **beneficial**

- **Avoids trade-offs**
- **Multi-target delivery strengthens the business case**
- **SBTN offers recognition for crucial interventions**



Thank you!

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