






Target update requirements

When significant changes occur in a GHG inventory, organizations must ensure that their GHG inventory and targets are still valid by following steps 1-4.

1

GHG inventory rebaselining

A GHG inventory rebaselining is required when one or more of the following activities results in a significant (>5%) change in base year GHG emissions. :

-  Acquisitions of other organizations with their own GHG emissions
-  Divestments of organizations, releasing your accountability for their GHG emissions
-  Mergers of organizations with their own GHG emissions
-  Adjustments to calculation methodologies, leading to significant changes in the GHG inventory or other significant changes to projections/assumptions used
-  Changes in the consolidation approach or emissions of exclusions in the inventory or target boundary change significantly.

If these changes impact **more than 5% of your GHG inventory**, you will need to update your base year GHG inventory with the up-to-date data that is representative of the current emissions profile.

2

Target recalibration

If a **GHG inventory rebaselining** has taken place, organizations must conduct a **target recalibration**. This involves **remapping the target over the updated base year GHG emissions**, to ascertain the **new target formulation details** such as **base year coverage** and **target year emissions**. This process should be done by the organization (SBTi does not need to be involved), and it may be reported that the existing approved targets simply now apply over the new base year data.

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3

Target recalculation

Upon completion of a GHG inventory rebaselining and a target recalibration, the next necessary step is for organizations to assess whether the **ambition** and **coverage** of the current approved targets, when applied to the updated base year data, **remain in line with SBTi criteria**.

1. **If the submitted scope 3 target coverage was less than 100%**, the organizations must ensure their original proposed **target coverage** still results in a **valid** science-based target **when applied to the new base year GHG inventory** (i.e., >67% of scope 3 emissions in the near-term and >95% for scope 1 and 2 emissions).
2. If the organization used a **sector-specific methodology**, they must also check their ambition is still **valid when applied to the new base year GHG inventory** by entering their updated data into the relevant SBTi target setting tool.

4

Target revalidation

When the **results of a target recalculation** demonstrate that the **existing approved targets** in their current form **no longer meet one or more SBTi criteria** against which they were originally validated, **a target revalidation requirement is triggered**. A target revalidation entails **formal resubmission** of updated targets to SBTi Services, for review in an official target validation process.

A target revalidation is not necessary if, upon the self-assessment following steps 1, 2 and 3, the targets are found to be valid and remain in line with all SBTi criteria against which they were originally assessed.