

SBTi - Northmore Gordon

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SBTi

SBTi stands for Science Based Targets initiative. It is a framework for organisations to set emissions reduction targets grounded in climate science rather than arbitrary percentages. SBTi targets establish credible decarbonisation pathways aligned with limiting global warming to 1.5 degrees C or 2 degrees C. For organisations managing carbon, SBTi provides an evidence-based methodology that connects climate science to business strategy, distinguishing authentic reduction commitments from unsubstantiated claims. Our carbon advisory services support organisations in translating SBTi targets into practical implementation plans.

Related guidance

Carbon advisory

Scope 1, 2 and 3 emissions

Certificates

Government schemes

Certificate trading

Measurement and verification

What does SBTi stand for and why is it relevant to carbon management?

SBTi stands for Science Based Targets initiative. It is a framework for organisations to set emissions reduction targets grounded in climate science rather than arbitrary percentages. SBTi targets establish credible decarbonisation pathways aligned with limiting global warming to 1.5°C or 2°C. For organisations managing carbon, SBTi provides an evidence-based methodology that connects climate science to business strategy, distinguishing authentic reduction commitments from unsubstantiated claims. Our carbon advisory services support organisations in translating SBTi targets into practical implementation plans.

How does SBTi-aligned transition planning differ from general decarbonisation strategy?

SBTi-aligned transition planning requires explicit connection between science-based emissions reduction targets and documented implementation pathways. We describe transition planning as defining options, assumptions, dependencies, ownership and financial implications of decarbonisation. Unlike generic net-zero statements, SBTi planning must demonstrate how specific interventions—energy efficiency, renewable procurement, electrification—will achieve quantified emissions reductions within defined timescales. The planning process separates physical reductions from contractual attributes and identifies which actions drive progress toward science-based commitments.

What role do Scope 1, 2 and 3 inventories play in establishing an SBTi baseline?

Science-based targets require a comprehensive baseline inventory across all applicable emissions scopes to establish credibility and track progress. Our carbon advisory services include Scope 1, 2 and 3 inventory development with documented boundaries, activity data and calculation methods. The baseline inventory establishes the starting position against which SBTi target achievement is measured. Clear scope definition—determining which emissions are included or excluded—is essential for SBTi validation and preventing double-counting of reductions or renewable attributes across different reporting claims.

How can energy audits and opportunity assessment support SBTi target realisation?

Energy audits identify specific opportunities to reduce operational emissions, providing the technical foundation for SBTi implementation. Our delivery approach begins with the Assess stage, which includes energy audits, utility benchmarking and feasibility investigation. Opportunity assessment evaluates technical and commercial viability, aligning candidate interventions with the financial and operational constraints of achieving science-based targets. By connecting audit findings to feasibility studies and investment cases, organisations can prioritise actions that contribute measurably to SBTi commitments within acceptable capital and operational parameters.

What is the relationship between SBTi targets and renewable electricity procurement strategy?

SBTi targets typically include renewable electricity commitments as part of Scope 2 emissions reduction. Our moREnewable100 service supports renewable energy certificate procurement with multi-site coverage, RE100-aligned sourcing and due-diligence support. For organisations with SBTi targets involving renewable electricity, the service enables strategic procurement of renewable attributes without replacing existing electricity contracts. Careful instrument selection and accounting framework alignment ensure renewable certificates support credible claims consistent with GHG Protocol guidance and SBTi validation requirements.

How does measurement and verification contribute evidence for SBTi progress tracking?

Measurement and verification (M&V;) quantifies actual energy savings and emissions reductions from implemented projects, providing auditable evidence of progress toward SBTi targets. Our M&V; services include baseline establishment, project-boundary selection, savings calculation and verification reporting. For organisations pursuing science-based targets, documented M&V; demonstrates that interventions deliver intended outcomes rather than relying on estimates. M&V; also reveals operational performance gaps, enabling course correction and adaptive management of the transition pathway supporting SBTi commitment achievement.

What accounting considerations apply when using environmental certificates to support SBTi claims?

Environmental certificates—including renewable energy attributes and carbon credits—can support SBTi pathways but must be applied consistently with the target's scope definition and applicable accounting frameworks. We provide environmental certificate services including assessment, due diligence and project support. Critical considerations include ensuring certificate ownership is clear, avoiding double-counting across reporting frameworks, and distinguishing physical reductions from contractual attribute purchases. Organisations must verify that certificate treatment aligns with GHG Protocol guidance and SBTi validation methodology to prevent contradictory sustainability statements.

How do investment case development and funding assessment support SBTi implementation feasibility?

SBTi targets are achievable only if decarbonisation investments can be justified financially and operationally. Our Build the Case stage develops investment cases comparing technical viability, cost, energy savings and certificate value, distinguishing confirmed funding from uncertain contributions. Funding pathway assessment identifies grants, environmental certificates and financing options

supporting capital deployment. Clear investment cases demonstrate to stakeholders how science-based targets will be achieved, reconcile transition costs with organisational capital constraints, and create decision-making frameworks that sustain commitment to SBTi implementation over multiple years.