

Re: Join GBTA in asking SBTi to provide clarity on SAF reporting: SUBMIT BY JUNE 1

Dear Business Travel Professional, Travel Manager, and Sustainability Champion,

On May 19th, thanks to the input of our Sustainability partners, [GBTA submitted a response to SBTi's updated Corporate Net-Zero Standards](#) consultation urging them to recognize SAF environmental attributes purchased through book-and-claim mechanisms a credible reduction pathway.

As a company that relies on travel to power essential partnerships and business outcomes, your help is needed to secure lasting, explicit recognition of SAF environmental attributes purchased through book-and-claim and unlock a more sustainable future for business travel.

This is how you can lend your voice to this appeal.

Instructions:

1. Read [GBTA's Position Statement](#) and the attached [SBTi Consultation Survey Questions](#) and determine whether you would like to submit a response to SBTi on behalf of your company.
2. Prepare your response to the survey. We encourage you to complete the full survey if your company would like to do so, or you can respond only to Section 3.3 Target Setting: Addressing Value-Chain (Scope 3) Emissions using GBTA suggested language. **Feel free to leverage (copy/paste) our orange wording below and modify based on your company's experience and unique needs.**
3. [Click on this SBTi survey link](#) and follow our instructions below.
4. **Complete the survey before June 1 and click submit.** Your progress will be saved if you need to return later.

Thank you for lending your voice to our collective position that business travel is a fundamental force for good.

Sincerely,

Delphine Millot | SVP Sustainability, GBTA; Managing Director, GBTA Foundation

dmillot@gbta.org | www.gbtafoundation.org

DRAFT RESPONSE TO SBTi CORPORATE NET-ZERO CONSULTATION SURVEY**SECTION 3.3 TARGET-SETTING: ADDRESSING VALUE-CHAIN (SCOPE 3) EMISSIONS**

Open ended language for inclusion under question 70. Note that the question number refers to the PDF document "*SBTi Consultation Survey Questions*" shared by GBTA. Question numbers on SBTi's survey link may vary.

[INSERT COMPANY NAME] WELCOMES IMPROVED CORPORATE NET-ZERO GUIDANCE

[INSERT COMPANY NAME] welcomes the proposed updates to include indirect mitigation mechanisms, and the improved clarity and flexibility on scope 3 emissions, to SBTi's Corporate Net-Zero Standard as a positive step forward to address business travel emissions. The new guidance will make net-zero commitments more effective and actionable and reduce barriers to corporate participation. We encourage SBTi to continue

enhancing clarity and guidance to support scalable, credible corporate pathways to net-zero. This includes the recognition that reducing business travel is not the only lever to manage Scope 3.6 emissions. Companies like ours are increasingly embracing a holistic approach to managing business travel emissions, combining smarter travel decisions, modal shifts, trip consolidation, and supplier partnerships focused on emissions reduction, with indirect mitigation measures such as SAF purchasing through book-and-claim.

HOWEVER, UNCLEAR REPORTING STANDARDS FOR SAF REMAIN A KEY BARRIER TO ABATING EMISSIONS FROM AIR TRAVEL

However, SBTi guidance falls short to definitively recognize one of the few solutions available today allowing companies to abate residual emissions from air travel, which is Sustainable Aviation Fuel (SAF) environmental attributes purchased through book-and-claim mechanisms. In particular, this statement introduces inconclusive messaging: *“When traceability either to the specific emissions source or the activity pool cannot currently be established, or if insurmountable barriers persist in addressing a source of emissions, this draft standard acknowledges the role of indirect mitigation to drive transformation relevant to a company’s value chain and comparable to direct mitigation as a time-limited measure to address indirect emissions. For example, the procurement of sustainable aviation fuel following a book-and-claim approach to achieve targets against jet-fuel-related emissions. Indirect mitigation measures are expected to adhere to quality criteria that will be refined throughout the consultation process.”*

Aviation remains one of the hardest sectors to decarbonize. For companies (like ours) that rely on air travel to meet their business objectives, Sustainable Aviation Fuel (SAF) is one of the few solutions available that can be utilized today to meet emissions reduction targets. The lack of confidence around SAF environmental attributes as a credible emission reduction mechanism towards corporate SBTi targets is a proven barrier for wider adoption. In particular, framing “indirect mitigation” strategies like SAF procurement via book-and-claim as an interim measure is problematic. SAF is not just a short-term fix, it’s a long-term decarbonization solution. Lasting, explicit recognition of SAF purchases through book-and-claim as a valid scope 3 reduction is essential to unlocking confident and sustained corporate investment.

[INSERT IF COMPANY OWNS PRIVATE JETS] Additionally, for companies like ours that own private jets, business travel-related emissions may fall under scope 1 rather than scope 3. In these cases, direct traceability of SAF use is nearly impossible due to how airport fueling systems operate (i.e., pooled fuel sources). As we lack influence over SAF infrastructure, indirect mitigation through book-and-claim SAF certificates is the only feasible decarbonization pathway for scope 1 aviation emissions. We therefore urge SBTi to consider expanding the eligibility of SAF environmental attributes via book-and-claim to include scope 1 aviation emissions, under clearly defined and transparent conditions.

ALIGNMENT IS KEY TO UNLOCKING CORPORATE INVESTMENT

Finally, strengthening alignment between SBTi’s target-setting guidance and the Greenhouse Gas Protocol (GHGP)’s emissions measurement standards will enhance confidence, support auditability, and accelerate broader investment in SAF. GHGP and SBTi have a shared responsibility to align emissions accounting methodologies and target-setting frameworks and provide timely guidance to mobilize corporate investment in tangible decarbonization technologies.

We sincerely value your leadership and consideration of our feedback on this critical topic.



FOLLOW THE INSTRUCTIONS BELOW IF YOU WOULD LIKE TO ONLY COMMENT ON SAF REPORTING USING GBTA SUGGESTED LANGUAGE.

ORANGE TEXT IS WHERE YOU CAN UTILIZE GBTA SUGGESTED WORDING.

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About you

* 1. First name

INSERT

* 2. Last name

INSERT

* 3. Job title

INSERT

* 4. Email

INSERT

* 5. Confirm email

INSERT

* 6. Organization name

INSERT

* 7. Type of organization **SELECT**

- ☐ Corporate (private sector)
- ☐ Financial institutions
- ☐ Professional Services & Consultancies
- ☐ Industry Associations & Business Networks
- ☐ Government & Public Sector
- ☐ State-owned Enterprises (SOEs)
- ☐ Multilateral & International organizations
- ☐ Civil Society & Advocacy NGOs
- ☐ Academia, Research Institutions and Think Tanks
- ☐ Standard-setting bodies
- ☐ Service-oriented Nonprofits & Foundations
- ☐ Media & Journalism
- ☐ Labor Unions & Worker Organizations
- ☐ N/A responding as an individual

* 8. What country is your organization headquartered in? If you are responding in a personal capacity, please select the country where you are based.

SELECT



9. In which regions does your organization have significant operations or value chain activities? **SELECT**

- ☐ North America
- ☐ South America
- ☐ Europe
- ☐ Africa
- ☐ Asia
- ☐ Oceania

* 10. Results of this consultation will be made publicly available but may be anonymized to the stakeholder group level. For example, "ABC Corporation" becomes "Company". Would you like your responses to be made anonymous? **SELECT**

☐ Yes, I wish to remain anonymous

☐ No

Note, if you choose to remain anonymous, please ensure that you do not include any identifying information in your open-text responses. If you opt into anonymization, your name and company will be redacted from the data, but all open-text responses will remain verbatim. We will not alter or remove any identifying details you provide in those fields.

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General introductory questions - continued

11. Are you responding to this survey based on your experience and understanding of...

SELECT

- ☐ Your own organization
- ☐ A specific client
- ☐ Your experience with a range of organizations

12. Does your organization have a validated science-based target? **SELECT**

- ☐ Yes, a validated near-term science-based target
- ☐ Yes, a validated near-term and net-zero science-based target
- ☐ No, but we have a commitment to set science-based targets
- ☐ None of the above

13. In what sector does your organization operate? **SELECT**

14. What is your company's annual turnover (revenue)? **SELECT**

- ☐ Less than €50 million
- ☐ €50 - €450 million
- ☐ Over €450 million

15. Please select the range that best represents your total number of full-time employees. **SELECT**

- ☐ Fewer than 250 employees
- ☐ 250-1000 employees
- ☐ Over 1000 employees

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General introductory questions - continued

* 16. Are you a current or previous SBTi advisory or working group member? **SELECT**

☐ Yes

☐ No

17. If so, which group? (select as many as are relevant) **SELECT**

☐ Scientific Advisory Group

☐ Technical Advisory Group

☐ CNZS V2.0 Expert Working Groups

☐ BVCM Expert Advisory Group

☐ MRV Expert Advisory Group

☐ Net-Zero V1.0 Expert Advisory Group

☐ Financial Institutions Expert Advisory Group

☐ Other sector-specific advisory group

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Response preference

You have the option to respond to the entire survey or select specific sections on which you would like to provide feedback.

Please note that most questions are optional. If you do not close the window where you are completing the survey, your progress will be saved so that you don't need to complete the survey in one sitting.

If you select "I would like to respond to questions on a specific topic or topics" you will be shown options to select on the next page.

* 24. How would you like to respond to this survey?

☐ I would like to respond to all questions in the survey (estimated time ~2 hours)

☒ I would like to respond to questions on a specific topic or topics

SELECT IF YOU WILL ONLY
COMMENT ON SAF REPORTING

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Topic preference

25. Please select which sections you would like to provide feedback on.

- ☐ **Introduction** (e.g., company categorization)
- ☐ **1. General requirements** (e.g. commitments, climate transition plans)
- ☐ **2. Determining performance in the target base year** (e.g., when to submit GHG inventories, identifying relevant scope 3 emissions sources)
- ☐ **3. Target setting: General requirements** (e.g., target composition and timeframe)
- ☐ **3. Target setting: Scope 1** (e.g., proposed approaches for target-setting, how to address underperformance)
- ☐ **3. Target setting: Scope 2** (e.g., location-based, market-based, and zero-carbon electricity targets)
- ☒ **3. Target setting: Scope 3** (e.g., long-term scope 3 target requirements, alignment-based method, (in)direct mitigation measures, supplier engagement targets) **SELECT IF YOU WILL ONLY COMMENT ON SAF REPORTING**
- ☐ **3. Target setting: Addressing residual emissions** (e.g., removals targets)
- ☐ **3. Target setting: Target transparency** (e.g., disclosures)
- ☐ **4. Addressing the impact of ongoing emissions** (e.g., beyond value chain mitigation)
- ☐ **5. Assessing and communicating progress** (e.g., substantiating target progress, setting targets for the next cycle, renewal validation)
- ☐ **6. Claims** (e.g., claims requirements, eligible claims before and after initial validation, additional claims under consideration)

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3. Target-setting: Addressing value chain (scope 3) emissions

3.3 Addressing value chain (scope 3) emissions

General scope 3 target-setting requirements

CNZS-C16.1

C16 does not include a separate requirement for long-term net-zero scope 3 targets, as C1.3 already mandates companies to commit to net-zero GHG emissions by 2050, including setting and implementing targets to reduce emissions across all scopes to a residual level aligned with 1.5°C pathways. To drive more focused scope 3 action, the draft standard prioritizes near-term targets for relevant emissions sources. SBTi seeks feedback on whether long-term scope 3 targets should still be required in this version of the standard.

66. To what extent do you agree companies should be required to set long-term scope 3 targets in addition to the commitment to reaching net-zero emissions by 2050? **SELECT**

- ☐ Strongly agree
- ☐ Somewhat agree
- ☐ Neutral
- ☐ Somewhat disagree
- ☐ Strongly disagree
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

The new standard focuses company action on relevant emissions sources, including emission-intensive activities in the value chain. By setting activity-level targets for these activities, companies can take more targeted action on critical emissions sources for the global net-zero transition. SBTi seeks to assess the feasibility of this criterion.

Under the new standard, any emission-intensive activity making up at least 1% of total scope 3 is considered 'relevant' and must be included in company targets. This question aims to determine the appropriate threshold for requiring specific activity-level targets—whether it should remain at 1% (Option 1) or be set higher (e.g., 3% or 4%). The goal is to ensure key emissions sources are addressed while avoiding an excessive number of activity-level targets for companies.

67. To what extent do you agree activity-level targets should be mandatory for emission-intensive activities? **SELECT**

- ☐ Strongly agree
- ☐ Somewhat agree
- ☐ Neutral
- ☐ Somewhat disagree
- ☐ Strongly disagree
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

68. If you agree, what do you think is the significance threshold for requiring an emissions-intensive activity to have its own specific activity-level target? **SELECT**

- ☐ Option 1: the emission-intensive activity represents at least 1% of total scope 3 emissions
- ☐ Option 2: the emission-intensive activity represents at least 3% of total scope 3 emissions
- ☐ Option 3: the emission-intensive activity represents at least 5% of total scope 3 emissions
- ☐ Option 4: the emission-intensive activity represents at least 10% of total scope 3 emissions
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

Alignment method

CNZS-C16.4.3

SBTi is exploring possible ways to assess net-zero alignment. This includes SBTi provided benchmarks in Table E.2; sector-specific intensity benchmarks aligned with 1.5°C; intensity benchmarks recognized by credible taxonomies or certification schemes, and low carbon technologies.

69. Which of the following options do you support for determining that the procurement of an emission-intensive activity is net-zero aligned? (select all that you agree with): **SELECT**

- ☐ The procured activity must have achieved zero emissions or a net-zero aligned physical emissions intensity benchmark as specified in Table E.2 (current proposal) (e.g. purchased steel was produced at net-zero benchmark of 0.11 kgCO₂e/kg steel)
- ☐ The procured activity must meet or fall below the physical emissions intensity benchmark required in a 1.5°C sector pathway for the specified year (which may still be transitioning toward net-zero rather than having already reached the net-zero end state) (e.g. purchased steel in 2030 was produced at 0.24 kgCO₂e/kg steel, or less but has not yet met the net-zero benchmark)
- ☐ The procured activity must be below a physical emissions intensity as specified in a credible green taxonomy (e.g. purchased aluminium average emissions intensity at or below 1,484 tCO₂e/tonne aluminium by 2025, from EU green taxonomy)
- ☐ The procured activity must be certified as being Paris-aligned by a credible third-party certification scheme (e.g. steel purchased directly from a site which is certified by ResponsibleSteel certification scheme)
- ☐ The procured activity must be delivered using a specific low-carbon technology (e.g. all leased vehicles and transportation is undertaken with zero emissions vehicles)
- ☐ I don't agree with any of the solutions proposed
- ☐ Unsure
- ☐ Not relevant to me
- ☐ Other (please specify):

Direct / indirect mitigation measures

CNZS-C16.5

CNZS V2.0 introduces the concepts of direct and indirect mitigation. Direct mitigation refers to actions linked to specific emissions sources in a company's value chain through a robust chain of custody model and remains the priority in the standard. When direct traceability is not possible or unsurmountable barriers prevent addressing certain emissions, the draft standard acknowledges a time-limited role for indirect mitigation in driving relevant transformation. For example, procuring sustainable aviation fuel through a book-and-claim approach could help address jet-fuel-related emissions. Indirect mitigation measures must meet quality criteria, which will be refined during the consultation process.

SBTi is evaluating whether, under specific conditions, indirect mitigation should count toward target achievement. The proposed conditions include: (1) direct mitigation is not possible, (2) indirect mitigation delivers measurable, comparable outcomes, (3) it is used only as an interim measure, and (4) it is reported separately to ensure transparency about how targets are met.

70. To what extent do you support or oppose the proposal for indirect mitigation to count towards scope 3 target achievement, under the condition that it is only used as an interim measure if direct mitigation is not possible, delivers measurable comparable outcomes to direct mitigation and is reported separately to direct mitigation?

- ☐ Strongly support
- ☒ Somewhat support **GBTA SUGGESTED SELECTION**
- ☐ Neutral
- ☐ Somewhat oppose
- ☐ Strongly oppose
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

INSERT SUGGESTED LANGUAGE

Supplier engagement targets

CNZS-C16.7

Companies can influence markets through procurement. Tier 1 supplier engagement targets—requiring suppliers to set science-based targets—help scale ambition across supply chains. SBTi seeks feedback on whether these targets should be mandatory for all companies setting science-based targets or remain an optional tool for addressing relevant emissions sources.

Unlike CNZS V1.2, which prioritizes emissions data to measure supplier alignment, CNZS V2.0 proposes using spend data instead. Spend data is more readily available and less reliant on estimates. SBTi is seeking input on this proposed approach.

71. How do you think tier 1 supplier engagement targets should be incorporated into the standard? **SELECT**

- ☐ Option 1: As a mandatory requirement for all companies setting scope 3 targets (i.e. in addition to other targets covering this portion of emissions)
- ☐ Option 2: As an optional method companies may use to address relevant emissions within the target boundary (i.e. instead of other targets covering this portion of emissions)
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

72. Which of the following options do you support for measuring supplier alignment? **SELECT**

- ☐ Alignment based on % spend
- ☐ Alignment based on % emissions
- ☐ Both are valuable options
- ☐ I don't agree with the proposed options
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

CNZS-C16.7.2

SBTi is assessing the feasibility of the proposed benchmark for suppliers of emission-intensive activities, which —under CNZS V2.0—must be at least transitioning by 2030 (see Annex E, Table E.4 for details on entity alignment over time).

"Emission-intensive activities" refer to activities, products, services, or processes that significantly contribute to global GHG emissions or exacerbate climate change. These include:

- Energy-intensive industries
- Land-use-intensive sectors
- High-impact products such as cattle, cement, aluminum, steel, or fossil fuel-consuming sold products

(See Tables D.4 and D.5 for a full list of emission-intensive activities.)

73. To what extent do you think it is feasible for companies to achieve 100% of spend on tier 1 suppliers providing emission-intensive activities to be going to suppliers that are “transitioning” (i.e. have set an SBT) by 2030? **SELECT**

- ☐ Feasible
- ☐ Neutral
- ☐ Infeasible, but 90% would be feasible
- ☐ Infeasible, but 80% would be feasible
- ☐ Infeasible, but 70% would be feasible
- ☐ None of these options are feasible
- ☐ Unsure
- ☐ Not relevant to me

(Optional) Please explain your response.

Recommendations

CNZS-R16

Policies can be a powerful tool for driving corporate action and aligning with evolving legislation. SBTi is evaluating what role policies should play in CNZS V2.0, specifically whether they should be incorporated as recommended or mandatory requirements.

74. Should the following policies be included as a requirement or recommendation? SELECT

	Requirement for all companies	Required for category A companies / recommendation for category B companies	Recommendation for all companies	Neither required nor recommended	Not relevant to me
Sourcing policy to progressively align sourced products and services with net-zero	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Policies to minimize the use of emission-intensive activities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Transport policy to optimize transport activities and prioritize zero-emitting transport options	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Energy efficiency policy for buildings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Policy to progressively align sold products and services with net-zero (i.e. electrification)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

(Optional) Please explain your response.

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Overarching input

113. If you have any additional feedback, insights, or considerations that you believe would contribute to the development of CNZS V2.0, please share them below. **INSERT**

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Closing questions

114. How did you find out about this public consultation? (Select all that apply) **SELECT**

- ☐ SBTi newsletter
- ☐ LinkedIn
- ☐ X
- ☐ News
- ☐ Word of mouth
- ☐ Search engine
- ☐ Other (please specify)

115. If you do not already receive the SBTi newsletter, would you like to sign up to stay informed with the latest news from the SBTi? **SELECT**

- ☐ Yes
- ☐ No

* 116. SBTi would like to keep you updated regarding major milestones of CNZS 2.0 and other feedback opportunities. Please let us know if you consent to SBTi contacting you this way? **SELECT**

- ☐ Yes
- ☐ No

* 117. How accessible did you find this survey? **SELECT**

☐ Extremely assessible

☐ Somewhat accessible

☐ Neutral

☐ Not so accessible

☐ Not at all accessible

(Optional) Please explain your response.