

Summary of the Ongoing Emissions Responsibility (OER) guidance

Draft guidance from the SBTi Net Zero corporate standard released 6th November 2025

Category	Minimum internal carbon price (USD/tCO _{2e})	Minimum scope 1-3 coverage	Initiatives eligible for funding	Minimum allocated to verified mitigation outcomes (e.g. carbon credits)	Notes
Recognised Status (CNZS-C23)	≥ \$20/tCO _{2e}	≥ 1% of ongoing Scope 1-3 emissions	Ex-post mitigation (“ton-for-ton”) outcomes or financial contributions via carbon pricing to eligible climate actions (e.g. low/zero-carbon R&D, mitigation-enabling interventions, adaptation, loss & damage)	≥ 1% of ongoing Scope 1-3 emissions (either verified mitigation outcomes or equivalent financial contribution)	Voluntary recognition for early action. Designed for accessibility. Signals accountability and builds readiness. Benchmarks based on corporate internal carbon pricing and voluntary market averages.
Leadership Status (CNZS-C24)	≥ \$80/tCO _{2e}	100% of ongoing Scope 1-3 emissions	Must fund activities that deliver mitigation outcomes for at least 40% of ongoing emissions; remainder can fund broader eligible activities	≥ 40% of ongoing Scope 1-3 emissions through verified mitigation outcomes	Voluntary recognition reflecting full internalisation of climate costs. Based on 1.5°C pathways and anchored within a credible Paris-aligned price range.
Post-2035 Responsibility (CNZS-C28)	Not specified; To be defined in future revision (based on feasibility and affordability)	Applies to all ongoing emissions from 2035 onwards (Category A companies)	Ex-post mitigation outcomes including carbon reduction and removals with a defined share of long-lived removals	Expected starting level c.1% of ongoing emissions, scaling linearly to 100% by 2050	Marks transition from voluntary to mandatory responsibility. Applicable to Category A companies (large companies and mid-sized companies in rich countries). Aims to balance feasibility and ambition. Future versions will specify proportion of long-lived removals.
Net-Zero Target Year (CNZS-C29)	Not applicable (neutralisation stage)	100% of residual Scope 1-3 emissions	Removals stored in long-lived and short-lived reservoirs consistent with IPCC 1.5 °C pathways	41% long-lived removals, 59% short-lived or mixed	Scientific neutralisation requirement consistent with global net-zero definition. Portfolio approach mirrors storage durability mix in IPCC AR6.