

**Harmonisation of emission calculation  
and target setting guidelines**

How GHG Protocol and SBTi Updates Will  
Reshape Sustainability Claims

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# Introduction

The landscape of corporate climate action is undergoing a major transformation, driven by increasing stakeholder scrutiny and the urgent need for verifiable impact. Key frameworks such as the Greenhouse Gas (GHG) Protocol and the Science Based Targets initiative (SBTi) are introducing significant updates between 2025 and 2028, and for good cause. These revisions will demand greater rigour, transparency, and enhanced traceability across all emission scopes, fundamentally reshaping how companies account for their climate footprint. This will enable more granular verifiable, and impactful decarbonisation efforts across each organization and the entire value chain.

## Updates to the GHG protocol and SBTi



**Updates to GHG protocol:** The GHG Protocol is updating its corporate standards suite, including the Scope 2 Guidance<sup>1</sup>, following extensive stakeholder input and a Technical Working Group (TWG) of 45 experts. In 2025, the Independent Standards Board approved moving the TWG's proposed Scope 2 revisions into public consultation. This consultation is critical, as the changes will significantly impact how companies account for and report electricity-related emissions for mandatory disclosures and target setting. This Scope 2 update is part of a broader revision encompassing the Corporate Standard and Scope 3 Standard, all of which will eventually converge into a single, unified standard<sup>2</sup>.



**Updates to SBTi:** The Science Based Targets initiative (SBTi) is updating its Corporate Net-Zero Standard to Version 2, driven by extensive stakeholder feedback to enhance scientific robustness and workability<sup>3</sup>. Companies can continue setting new targets under the current Version 1.3 until 31 December 2027, after which Version 2 will become mandatory from 1 January 2028. This update reinforces ambition, clarifies purpose and scope, and introduces a cyclical validation system, alongside technical revisions such as diversified Scope 1 target-setting, tightened integrity for Scope 2 low-carbon electricity, a more focused and flexible Scope 3 framework, and progressive responsibility for ongoing emissions, particularly for larger companies from 2035.

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<sup>1</sup> GHG Protocol, Upcoming Scope 2 Public Consultation: Overview of Revisions ([link](#)).

<sup>2</sup> GHG Protocol, GHG Protocol Corporate Suite of Standards and Guidance Update Process ([link](#)).

<sup>3</sup> SBTi, SBTi launches draft Corporate Net-Zero Standard V2 for consultation ([link](#)).

## Harmonization of the GHG Protocol and SBTi

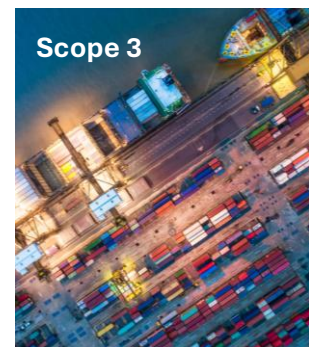
These more rigorous standards aim to combat greenwashing and build stakeholder trust among investors, consumers, and regulators. This ultimately helps drive actual measurable decarbonization across all aspects of our global value chain. The GHG Protocol and SBTi are actively harmonising their methodologies for GHG emission metrics and decarbonisation targets, while also integrating emerging mandatory climate disclosure regulations globally, such as CSRD and ISSB. Understanding these changes is crucial not only for compliance but also for maintaining competitive advantage, attracting capital, and effectively managing climate risks. These new, more prescriptive changes are specifically designed to drive practical and impactful decarbonisation efforts. The following tiles describe the key changes to scopes 1, 2, and 3.



**Scope 1 changes:** Scope 1 targets can no longer be combined with Scope 2 targets and the boundary expands to cover 100% of scope 1 emissions.



**Scope 2 changes:** The emphasis is now firmly on the direct sourcing of low-carbon electricity. While market-based instruments are still permitted, they must satisfy stringent criteria, especially concerning the temporal and geographical attributes of their generation.



**Scope 3 changes:** The updated approach to Scope 3 targets requires addressing individual categories that constitute 5% or more of total Scope 3 emissions, moving away from broad targets, and updating boundaries based on emission relevance. There's also a greater emphasis on non-emission and outcome-focused alignment metrics, alongside a more nuanced method for substantiating progress, incorporating concepts like activity pools and indirect mitigation.

## Changes to residual emissions (removal strategies)

By the net-zero target year specified in the proposed SBTi V2.0, companies are required to neutralise their residual emissions as follows: 41% of these emissions must be removed and stored in long-lived reservoirs that can retain carbon for centuries to millennia. The remaining 59% must be removed and

stored either in short-lived reservoirs, through additional removals in long-lived reservoirs, or a combination of both. This approach replaces optional offsets with mandatory, science-based removal targets. Furthermore, large and medium-sized companies are already expected to implement interim removal measures by 2035. These updates align with Swiss regulations that require removals to be implemented by 2050<sup>4</sup>, with the expectation that companies begin to develop a roadmap and steady increase of removal credits<sup>5</sup>.

### When are the changes expected

The following diagram outlines the expected changes over until 2028. The SBTi Version 1.3 provides a proven framework for science-based targets until the end of 2027. Early adopters should set targets now to prepare for the mandatory Version 2 starting in 2028. The GHG Protocol revision publications are expected in 2027. Drafts for Scope 2 are already published, with the Scope 3 draft due in Q3 2026. Additional updates are also expected on actions and market instruments and land sector & removals. These updates will strengthen emissions reporting and reduction requirements.

	Workstream	2026	2027	2028
GHG Protocol	Corporate Standard	Draft revised Corporate Standard for public consultation	Publication of the revised Corporate Standard	
	Scope 2	Revised key requirements and draft revised Scope 2 Standard and Guidance for public consultation	Publication of the revised Scope 2 Standard and Guidance	
	Scope 3	Draft Scope 3 Standard for public consultation (Q3-Q4)	Publication of the revised Scope 3 Standard and Guidance (Q4)	
	Actions and Market Instruments	Standard in development	Public consultation: Draft standard and guidance on impacts of actions and market instruments	Publication of the standard and guidance on impacts of actions and market instruments
	Land Sector and Removals	Publication of Land Sector and Removals Standard; Guidance publication (Q2)	Standard takes effect as of 1 January 2027	
SBTi	SBTi Standard V2	Publication of final SBTi Standard V2		All companies expected to adopt SBTi V2 by 01 Jan 2028

Figure 1. Timeline of upcoming changes to the GHG protocol and SBTi.

<sup>4</sup> Swiss Federal Council, Ordinance on Climate Disclosures ([Verordnung über die Berichterstattung über Klimabelange](#))

<sup>5</sup> Swiss Federal Council, Climate Protection Ordinance ([Klimaschutz-Verordnung, KIV](#))

## Call to action

- Major updates from the GHG Protocol and SBTi, expected in 2027, will significantly tighten requirements for emissions data quality, boundary-setting, and mitigation practices, driven by increasing investor and regulatory pressure. This will lead to higher expectations for Scope 2 precision, Scope 3 traceability, and transparent target-setting.
- Companies should proactively prepare by evaluating their data systems, supplier relationships, and climate targets now, and by developing early transition plans focused on primary emission sources, while the GHG Protocol revision and SBTi Corporate Net-Zero Standard V2 are currently in draft form.
- Existing targets will remain valid under their current versions, with SBTi transition guidance to be published in along with the finalization of the guidelines.
- Taking early action will help companies improve data quality and align to these future requires, while demonstrating leadership in climate responsibility.

## Contacts

Let's start a conversation



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