

Take action on your scope 2 strategy now

Standards are introducing stricter clean energy rules.
Act now to avoid more costly and complex procurement later.

1. UNDERSTAND

What changes should you get ahead of?

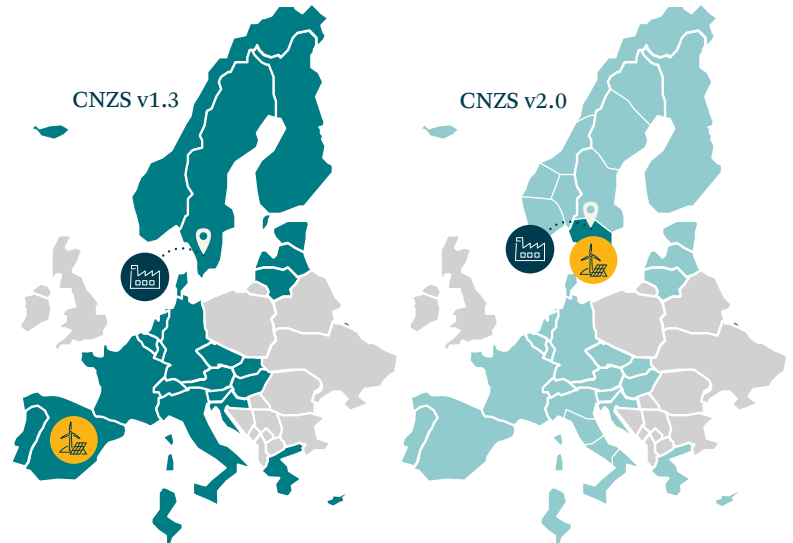
SBTi updates will cause EAC eligibility to tighten under new guidelines - meaning load must be matched with clean energy by the same deliverability region.

New, to be defined, regions will take into account criteria such as synchronous grid boundaries, transmission congestion, and regional connectivity.



Execute long-term contracts before the **FEBRUARY 1, 2027** legacy clause deadline to allow for contract eligibility under v1.3 requirements.

How the deliverability requirement in SBTi's Corporate Net-Zero Standard (CNZS) v2.0 may shrink acceptable procurement boundaries



Example: Company with manufacturing load in Sweden

Under v1.3, clean energy could be procured from any country within the European AIB single market (countries in dark teal).

Under v2.0, clean energy must be procured from within the same deliverability region—in the case of this company, SE4 (one of Sweden's separate bidding zones).

2. ACT

What actions should you take now?



PROCURE

Execute long-term contracts—such as PPAs and EAC strips—now.

Example company with load in Sweden (SE4) signs a 10-year PPA (active from 2030-2040) in Spain before Feb, 1 2027. Under the legacy clause, they can use those EACs to address load in Sweden or any European single market country through 2040. Without taking action by Feb 1, they must source from within SE4 as soon as they are subject to v2.0 requirements.

Recommended



STRATEGIZE

Conduct scope 2 assessment for SBTi v2.0 to determine implications and strategy adjustments for your specific situation.

What will be the impact by deliverability region on the percentage of renewable energy you are able to achieve and its cost?

How does this relate to your goals?

OR

3. MANAGE

How can you ensure accurate tracking & reporting?



Consolidate your EAC portfolio into a shared system of record that enables:

- ✓ Centralized EAC data and tracking, including hourly matching
- ✓ PPA performance forecasting and validation
- ✓ Strategic EAC procurement

Note: SBTi is expected to align with the Greenhouse Gas (GHG) Protocol's definitions of deliverability regions upon conclusion of the GHG Protocol revision process, currently scheduled for late 2028.



Speak to an advisor