Suppliers' Climate Targets at PwC



Overview of the Science-Based Targets Initiative (SBTi) and Expectations for Suppliers

August 2026

Agenda

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SBTi at PwC

What is the Science Based Targets Initiative?

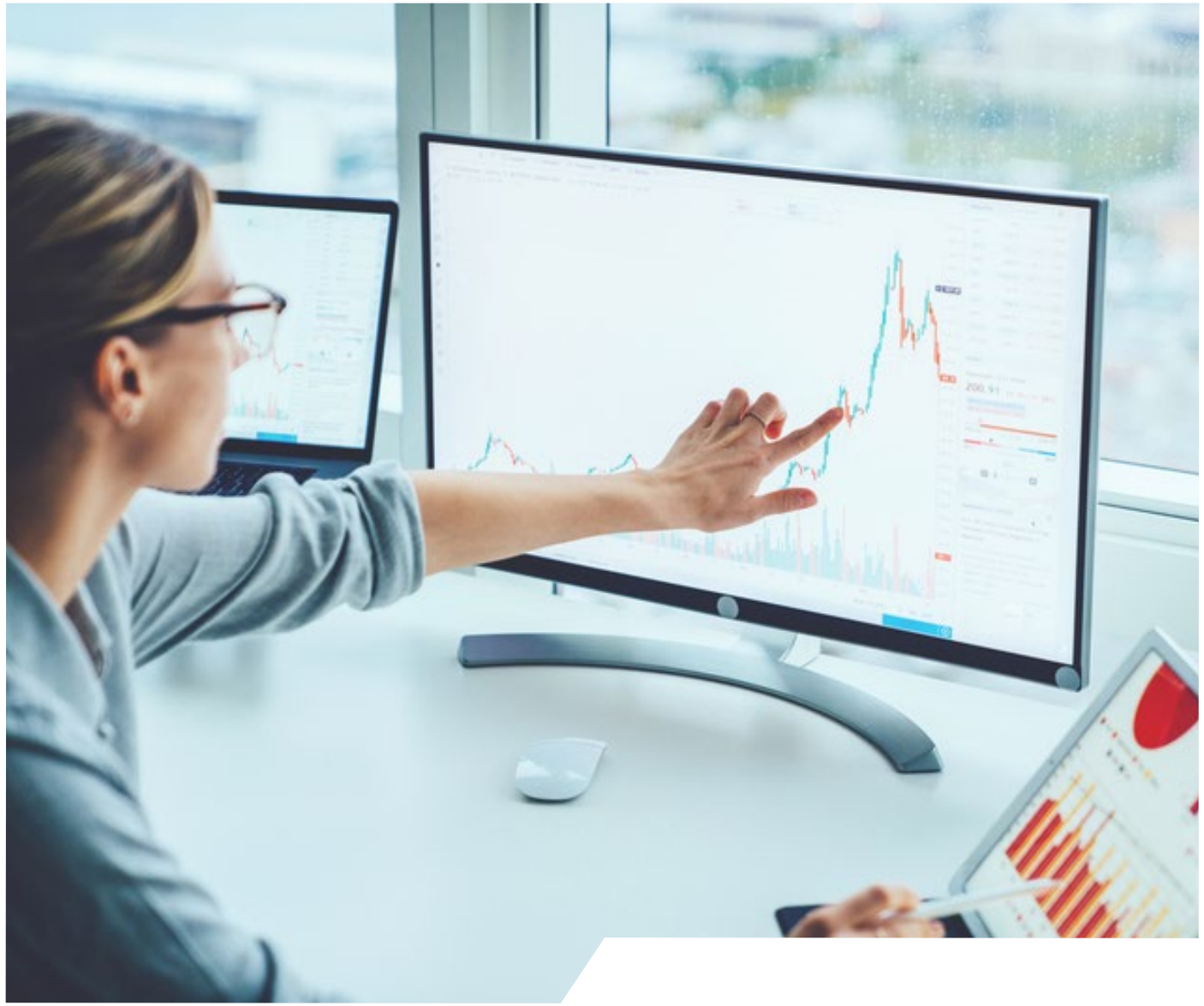
The Science Based Targets Initiative (SBTi) is an internationally recognized framework for setting corporate climate targets.

Based on this framework, companies define specific emissions reduction pathways that are consistent with current climate science and contribute **to limiting global warming to 1.5°C**.

To support this, the SBTi provides standardized methods, criteria, and validation processes that enable transparent and comparable target-setting.

Further information:

Science Based Targets Initiative (SBTi)



What role do Science-Based Targets play at PwC?

Science-Based Targets (SBTs) are a central component of **PwC's climate strategy**.

PwC's goal is to systematically track greenhouse gas emissions and **reduce them across the entire value chain.** In addition to direct emissions, Scope 3 emissions from purchased goods and services are also taken into account.

The active engagement of suppliers is therefore a key lever for reducing Scope 3 emissions and achieving PwC's climate targets.

Further Information:

PwC Global Net Zero Commitment



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Expectations for suppliers

What does PwC expect from its suppliers?

For collaboration with PwC, it is important that suppliers address their greenhouse gas emissions and develop measures to reduce them. This includes the **systematic tracking of emissions** and the **definition of appropriate climate targets**.

Aligning with recognized frameworks such as the SBTi is recommended but not mandatory. What is crucial is that the targets set are transparent, science-based, and regularly reviewed.

These aspects support a transparent assessment of climate targets within the framework of the collaboration with PwC.



What role does the sustainability questionnaire play?

To assess suppliers' sustainability performance, PwC uses a **standardized supplier questionnaire**. This questionnaire is designed to collect information on greenhouse gas emissions, climate targets, and progress.

The questionnaire enables a comparable assessment of suppliers and forms the basis for evaluating their climate strategies within the framework of their collaboration with PwC.

The questionnaire also serves as a basis for dialogue with suppliers and enables PwC to systematically track progress in the development of climate targets. It thus supports the long-term and transparent development of the partnership with suppliers in the areas of sustainability and ESG. Further details are provided as part of the respective supplier process.





What does PwC consider to be a climate target?

What does PwC consider to be a climate target?

As part of the collaboration with PwC, various types of climate targets can be taken into account, provided they are **based on scientific methods and are transparently documented**. Validation by the SBTi is not mandatory, but is considered best practice.



SBTi submitted target

- The supplier has developed SBTs, submitted them to the SBTi, and is now awaiting their validation.



SBTi validated target

- The supplier has an SBT that has been validated by the SBTi.
- Suppliers that fall within the scope of the parent company's SBTs may also be considered.



Science-Based Targets Without SBTi Validation

- The supplier has set science-based climate targets using an SBTi methodology or a scientifically sound methodology.

Thank you

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