REINVENTIVES CONSTRUCTION

BRIEFING NOTE 009

Science-based targets for construction

Choose the right corporate target route and connect it to an achievable delivery plan.

Version 1.0 | Prepared and reviewed: 9 September 2026 | 5-minute read

Status: Voluntary corporate target framework; SBTi validation requirements apply to participants.

Audience: Developers, property owners, contractors and manufacturers; boards and sustainability leads.

Executive summary

Science-based targets turn a company emissions inventory into a defined reduction ambition. The Science Based Targets initiative (SBTi) provides criteria and validation; a validated target does not certify a building or demonstrate achieved reductions.[1] Construction businesses should identify the route matching their activities. Buildings Criteria Version 1.2, effective 20 July 2026, applies to specified real-estate activities and thresholds. Contractors and materials suppliers should not assume this route covers them. Establish applicability before selecting a target calculation.[1][2]

Start here. Map company activities to SBTi routes, then agree the submission version and the evidence needed for a credible target.

In plain terms. A target commits the company to future emissions performance, using a baseline and progress measures. It needs investment, procurement decisions and accountable owners behind it. Validation checks the target against the criteria; delivery remains the company's responsibility.

Choose the route for your activities

Business activity	Starting point
Developers, owners and property managers	Check the thresholds below and apply each relevant intended-user category.[1]
Contractors and subcontractors	Usually corporate cross-sector methods. Main contractors may use the upfront embodied pathway subject to accounting and responsibility rules.[2]
Materials manufacturers and suppliers	Check corporate and relevant sector criteria, such as cement or steel. Supplying buildings alone does not determine the route.[2]

Apply the two buildings tests precisely

For intended users, the in-use operational test is at least 20% of the emissions inventory in the chosen base year. The upfront embodied test is more than 20% from new developments or first-owner acquisitions in any of the three years before submission. Both tests use Scopes 1, 2 and Scope 3 categories 1-14; financed emissions have separate provisions. Eligible small and medium-sized enterprises (SMEs) have a separate route option.[1]

The buildings method separates whole-building operational and upfront embodied emissions, including relevant tenant energy.[1][2] Connect company targets to procurement and asset plans while keeping them distinct from project carbon budgets.

Example in practice

Illustrative example: a contractor also develops rental buildings. It maps developer and owner-lessor activities, checks the thresholds and tenant data needs, then prepares workstreams for property, construction operations and materials. The company label alone would miss these differences.

construction@reinventives.co.uk | Tel: 01908 023399

Recommended actions

A practical way to start, with suggested owners and timing:

1. **Confirm applicability.** Record the corporate and sector criteria, intended-user categories and submission version. Keep an explanation of the selected route and any unresolved eligibility questions. *Sustainability and finance, before target modelling.*
2. **Strengthen the baseline.** Check company coverage, Scope 3 screening and the relevant building boundary. Keep emissions, floor-area and activity data traceable to sources, with a plan for filling gaps. *Reporting lead, before the submission pack.*
3. **Test the delivery plan.** Identify investment and supplier actions, dependencies and costs. Give decision-makers a target proposal alongside accountable measures, assumptions and risks to progress. *Operations and procurement, before board approval.*
4. **Approve and submit.** Agree the ambition and implementation resources, then use the current SBTi validation process. Describe the actual commitment or validation status accurately; do not imply achieved reductions. *Board sponsor, before external claims.*
5. **Track and explain progress.** Publish the inventory and progress against targets, including barriers and responses. Review significant business changes and the applicable target-review timetable.[3] *Reporting lead, annually.*

Common mistakes and what to do instead

- Applying one annual reduction percentage to every activity: use the current route and tool.
- Treating a validated company target as building certification: identify the actual subject and claim.
- Improving intensity while ignoring growth: track absolute emissions alongside the intensity result.

How Reinventives can help

Reinventives can support an applicability review, baseline evidence map and target-readiness plan, bringing finance, procurement and operations into the process. The first deliverable can be a route decision and a prioritised list of data and governance gaps. We can coordinate sector specialists and submission preparation; SBTi's validation service determines the validation outcome.

Book a construction reporting conversation: reinventives.co.uk/construction/book

Related briefing notes: BN002 Scope 3 | BN005 Embodied carbon | BN011 Reliable carbon data

Fossil-fuel commitment. Required Buildings Criteria users must commit to no new owned or financially controlled fossil-fuel equipment in their building portfolios from 2030 at the latest. Defined emergency, back-up and critical-use exceptions apply; existing installations need not all be removed in 2030.[1]

Version transition. Corporate Net-Zero Standard V2.0 was published in June 2026; submissions open in Q1 2027. V1.3.1 remains available during the published transition. Confirm the timetable for new submissions and existing targets rather than delaying preparation.[3][4]

Sources and review dates

[1] SBTi, Buildings Criteria V1.2, 20 July 2026; C1-C4 and C14.

[2] SBTi, Buildings Explanatory Document V1.2, July 2026; Appendix C.

[3] SBTi, Continuing use of V1.3.1 and transition to Corporate Net-Zero Standard V2.0, June 2026.

[4] SBTi, Corporate Net-Zero Standard development; V2.0 submission timing.

Correct as of and sources accessed 9 September 2026 | Next review 9 December 2026

Review earlier if SBTi changes sector criteria, transition arrangements, target methods or validation guidance.

construction@reinventives.co.uk | Tel: 01908 023399