



SCIENCE  
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TARGETS

Jacobs

Target Assessment Report

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An initiative by



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# Target Assessment Report | Overview

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# Official Target Assessment Report | Executive Summary

The Science Based Targets initiative has assessed Jacobs's official submission against the Call to Action's eligibility criteria and, after careful review, has approved the targets.

Jacobs's target submission for scope 1 and 2 emissions is a reduction of absolute emissions 50% by 2030 from a 2019 base year, which exceeds the minimum ambition for 1.5°C pathway defined by the Absolute Contraction approach and is therefore considered ambitious.

Jacobs's target submission for scope 3 emissions is a reduction of absolute emissions from business travel and employee commuting 50% by 2030 from a 2019 base year, which exceeds the minimum ambition defined by the Absolute Contraction approach and is therefore also considered ambitious.

Jacobs also submitted a renewable electricity procurement target to increase active sourcing of renewable electricity from 10% in 2019 to 100% by 2020 and to continue annually sourcing 100% renewable electricity through 2030. This meets the required thresholds for renewable electricity procurement and is therefore considered ambitious.

Furthermore, Jacobs submitted a supplier engagement scope 3 target that commits that 65% of its suppliers by spend covering purchased goods and services, will have science-based targets by 2025. This meets the supplier engagement target requirements and is therefore considered ambitious.

The approved targets will be listed on the Science Based Targets website as following:

*“Jacobs commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year and commits to reduce absolute scope 3 GHG emissions from business travel and employee commuting 50% over the same timeframe. Jacobs also commits to increase annual sourcing of renewable electricity from 10% in 2019 to 100% by 2020 and commits to continue annually sourcing 100% renewable electricity through 2030. Jacobs commits that 65% of its suppliers by spend covering purchased goods and services, will have science-based targets by 2025.”*

# Target Assessment Report | Target Classification

In response to the Intergovernmental Panel on Climate Change's Special Report on Global Warming of 1.5°C the Science Based Targets initiative has begun assessing submitted targets against three temperature pathways 2°C alignment, well below 2°C alignment, and 1.5°C alignment.

The SBTi's Target Validation Team has classified your company's scope 1 and 2 target ambition and have determined that it is in line with a **1.5°C trajectory**.

The SBTi commends your ambitious 1.5°C-aligned target, currently the most ambitious designation available through the SBTi process.

*Please note that this assessment corresponds only to the scope 1 and scope 2 portion of your targets, which may or may not cover the most relevant sources of value chain emissions within your organizational boundary. To communicate internally or externally about your target ambition level, please consult the messaging and guidance you receive from the SBTi communications team.*

*In a second stage of this process, the SBTi will be assessing and classifying ambition for scope 3 targets.*

*The analysis that underpins this temperature assessment and classification of targets is available in Chapter 6 of the SBTi's [Target Validation Protocol](#).*

# Target Overview | Base Year Footprint

Emission Category	Baseline Year		Most Recent Year	
	2019		2019	
	Emissions (t CO2e)	Share of total emissions (%)	Emissions (t CO2e)	Share of total emissions (%)
<b>Scope 1</b>	<b>1,732</b>	<b>0.5%</b>	<b>Same as base year</b>	
<b>Scope 2</b>	<b>60,773</b>	<b>17.5%</b>		
<b>Scope 1+2</b>	<b>62,505</b>			
<b>Scope 3</b>	<b>285,149</b>	<b>82.0%</b>		
1. Purchased goods and services	86,182	30.2%	<b>Same as base year</b>	
2. Capital goods	N/A	N/A		
3. Fuel and energy related activities	12,588	4.4%		
4. Upstream transportation & distribution	N/A	N/A		
5. Waste generated in operations	N/A	N/A		
6. Business travel	97,979	34.4%		
7. Employee commuting	88,400	31.0%		
8. Upstream leased assets	N/A	N/A		
9. Downstream transportation & distribution	N/A	N/A		
10. Processing of sold products	N/A	N/A		
11. Use of sold products	N/A	N/A		
12. End-of-life treatment of sold products	N/A	N/A		
13. Downstream leased assets	N/A	N/A		
14. Franchises	N/A	N/A		
15. Investments	N/A	N/A		
<b>Scope 1+2+3</b>	<b>347,654</b>			

# Target Overview | Submitted Target Wording

ID	Submitted Target Wording	%	Abs/Int/Sup	Base Year	Target Year	Scopes covered		
						S1	S2	S3
<b>ABS1</b>	Jacobs commits to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year.	50%	Absolute	2019	2030	Yes	Yes	
<b>ABS2</b>	Jacobs commits to reduce absolute Scope 3 GHG emissions from business travel and employee commuting 50% by 2030 from a 2019 base year.	50%	Absolute	2019	2030			Yes
<b>O1</b>	Jacobs commits to increase annual sourcing of renewable electricity from 10% in 2019 to 100% by 2020 and commits to continue annually sourcing 100% renewable energy through 2030.	100%	Renewable electricity	2019	2020; 2030		Yes	
<b>O2</b>	Jacobs commits that 65% of its suppliers by spend covering purchased goods and services, will have science-based targets by 2025.	65%	Supplier engagement		2025			Yes

# Target Assessment I Overview of Assessment Against Criteria

For approval of a company's targets by the SBTi, the target submission must comply with all applicable target criteria.

SBTi Criteria & Recommendations	Compliance	SBTi Criteria & Recommendations	Compliance
<u>C1 – Scopes</u>	Yes	<u>C13 – Avoided emissions</u>	Yes
<u>C2 – Significance thresholds</u>	Yes	<u>C14 – Approaches (scope 2)</u>	Yes
<u>C3 – Greenhouse gases</u>	Yes	<u>C15 – Renewable energy</u>	Yes
<u>C4 – Bioenergy accounting</u>	N/A	<u>C16 – Scope 3 screening</u>	Yes
<u>C5 – Subsidiaries</u>	Yes	<u>C17 – Requirement to have a scope 3 target</u>	Yes
<u>C6 – Base and target years</u>	Yes	<u>C18 – Boundary (scope 3)</u>	Yes
<u>C7 – Progress to date</u>	Yes	<u>C19 – Timeframe (scope 3)</u>	Yes
<u>C8 – Level of ambition</u>	Yes	<u>C20 – Level of ambition for scope 3 targets</u>	Yes
<u>C9 – Absolute vs intensity</u>	N/A	<u>C20.1 – Supplier engagement targets</u>	Yes
<u>C10 – Method validity</u>	Yes	<u>C20.2 – Fossil fuel product-use emissions</u>	N/A
<u>C11 – Combined scope targets</u>	N/A	<u>C21 – Sector-specific guidance</u>	N/A
<u>C12 – Offsets</u>	Yes	<u>C22 – Frequency</u>	Yes

# Target Assessment | Science-Based Target Boundary

Criterion	Criterion Description	Result of the Assessment		Recommendations to address non-compliance
C1	The targets must cover company-wide scope 1 and scope 2 emissions, as defined by the GHG Protocol Corporate Standard.	Target covers all scope 1 and 2 emissions in the company's GHG inventory, developed in line with the GHG Protocol Corporate Standard, and therefore complies with Criterion 1.	<b>Compliant</b>	
C2	Companies may exclude up to 5% of scope 1 and scope 2 emissions combined in their inventory and target.	Targets for scope 1 and 2 emissions cover 99% of the company's inventory and therefore complies with Criterion 2.	<b>Compliant</b>	
C3	The targets must cover all relevant GHGs as required per the GHG Protocol Corporate Standard.	The GHG inventory and scope 1 and 2 target covers all relevant GHGs and therefore complies with Criterion 3.	<b>Compliant</b>	

# Target Assessment | Science-Based Target Boundary

Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance
C4	Direct CO2 emissions from the combustion of biofuels and/or biomass feedstocks, as well as sequestered carbon associated with such types of bioenergy feedstock, must be included alongside the company's inventory and must be included in the target boundary when setting a science-based target and when reporting progress against that target. If biogenic carbon emissions from biofuels and/or biomass feedstocks are accounted for as neutral, the company must provide justification of the underlying assumptions. Companies must report emissions from N2O and CH4 from bioenergy use under scope 1, 2, or 3, as required by the GHG Protocol, and must apply the same requirements on inventory inclusion and target boundary as for biogenic carbon.	The company did not report any biogenic emissions from biomass, thus Criterion 4 is not applicable.	N/A
C5	It is recommended that companies submit targets only at the parent- or group-level, not the subsidiary level. Parent companies must include the emissions of all subsidiaries in their target submission, in accordance with boundary criteria above. In cases where both parent companies and subsidiaries submit targets, the parent company's target must also include the emissions of the subsidiary if it falls within the parent company's emissions boundary given the chosen inventory consolidation approach.	The company included all relevant subsidiary emissions in GHG inventory and target boundary and therefore complies with Criterion 5.	Compliant

# Target Assessment | Science-Based Target Timeframe and Ambition

Criterion	Criterion Description	Result of the Assessment		Recommendations to address non-compliance
C6	Targets must cover a minimum of 5 years and a maximum of 15 years from the date the target is submitted to the SBTi for an official validation.	The scope 1 and 2 target year is 10 years from the date of target submission and therefore complies with Criterion 6.	Compliant	
C7	Targets that have already been achieved by the date they are submitted to the SBTi are not acceptable. The SBTi uses the year the target is submitted to the initiative (or the most recent completed GHG inventory) to assess forward-looking ambition. The most recent completed GHG inventory must not be earlier than two years prior to the year of submission.	The required reduction between the most recent year that a GHG inventory is available and the scope 1 and 2 target year is sufficiently ambitious and therefore complies with Criterion 7. A detailed quantitative analysis is presented <a href="#">here</a> .	Compliant	
C8	At a minimum, scope 1 and scope 2 targets will be consistent with the level of decarbonization required to keep global temperature increase to well below 2°C compared to preindustrial temperatures, though companies are encouraged to pursue greater efforts towards a 1.5°C trajectory. Both the target timeframe ambition (base year to target year) and the forward-looking ambition (most recent year to target year) must meet this ambition criteria.	<p>The required reduction between the base year and the target year for the scope 1 and 2 target is sufficiently ambitious to be consistent with the level of decarbonization required to keep global temperature increase to 1.5°C compared to pre-industrial temperatures.</p> <p>The target submission therefore complies with Criterion 8.</p>	Compliant	

# Target Assessment | Science-Based Target Ambition

Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance
C9	Intensity targets for scope 1 and scope 2 emissions are only eligible when they lead to absolute emission reduction targets in line with climate scenarios for keeping global warming to well-below 2°C or when they are modeled using an approved sector pathway applicable to companies' business activities. Absolute reductions must be at least as ambitious as the minimum of the range of emissions scenarios consistent with the well-below 2°C goal or aligned with the relevant sector reduction pathway within the Sectoral Decarbonization Approach (SDA).	The company did not submit a scope 1 and 2 intensity target, thus Criterion 9 is not applicable.	N/A
C10	Targets must be modeled using the latest version of methods and tools approved by the initiative. Targets modelled using previous versions of the tools or methods can only be submitted to the SBTi for an official validation within 6 months of the publication of the revised method or the publication of relevant sector-specific tools.	The target has been assessed against the absolute contraction approach endorsed by the SBTi and therefore complies with Criterion 10.	Compliant

# Target Assessment | Science-Based Target Ambition

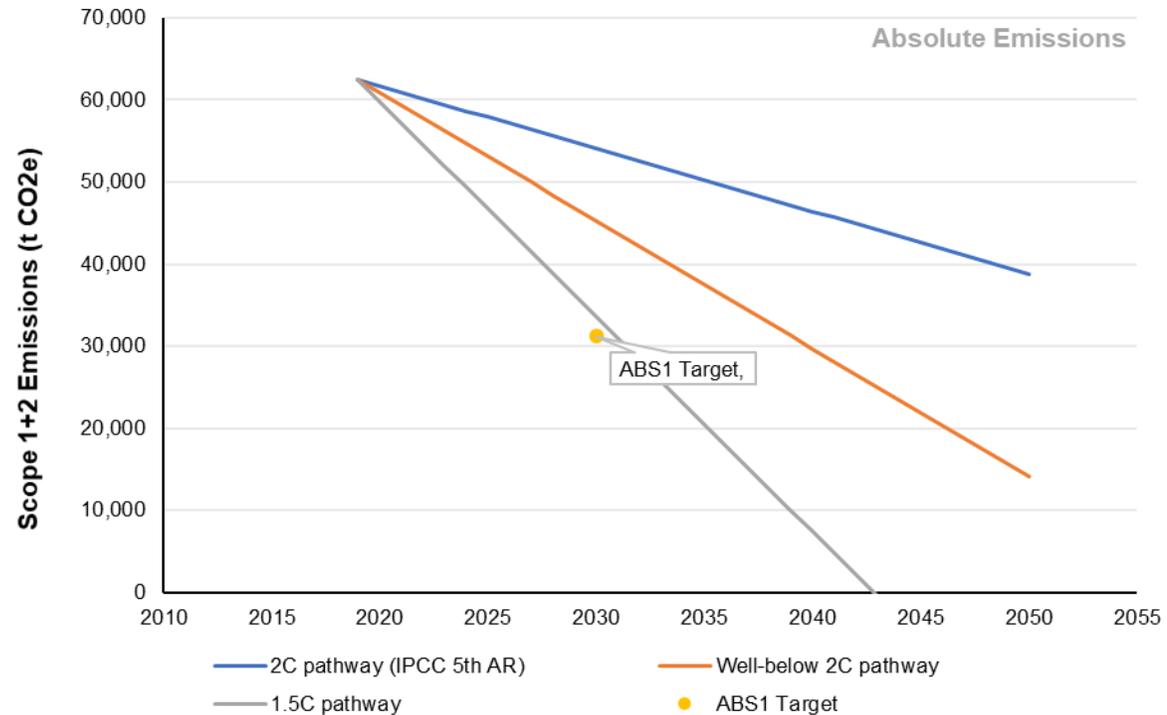
Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance
C11	Targets that combine scopes (e.g. 1+2 or 1+2+3) are permitted. When submitting combined targets, the scope 1+2 portion must be in line with at least a well-below 2°C scenario and the scope 3 portion of the target must meet the ambition requirements outlined in C20. For sectors where minimum target ambition is specified for companies' scope 3 activities, C21 supersedes C11.	The company did not submit combined scope 1+2+3 targets, thus Criterion 11 is not applicable.	N/A

# Target Assessment | Science-Based Target Ambition

Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance
C12	The use of offsets must not be counted as emissions reduction toward the progress of companies' science-based targets. The SBTi requires companies set targets based on emission reductions through direct action within their own operations and/or their value chains. Offsets are only considered to be an option for companies wanting to finance additional emission reductions beyond their science-based targets.	The submitted targets do not include offsets, and therefore complies with Criterion 12.	<b>Compliant</b>
C13	Avoided emissions fall under a separate accounting system from corporate inventories and do not count toward science-based targets.	The submitted targets do not include avoided emissions, and therefore complies with Criterion 13.	<b>Compliant</b>

# Target Assessment | Ambition – Scope 1 and 2 Timeframe Ambition

- Jacobs's target submission for scope 1 and 2 emissions is a reduction of absolute emissions 50% by 2030 from a 2019 base year.
- The graph on the right compares the ABS1 target against three long term temperature pathways under the Absolute Contraction approach.
- The forward-looking ambition (from most recent year to target year) and the timeframe ambition (from base year to target year) of Jacobs's proposed scope 1 and 2 target exceeds the minimum ambition for the 1.5°C pathway under the Absolute Contraction approach and is therefore considered 1.5°C aligned.



# Target Assessment | Science-Based Target Scope 2

Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance
C14	Companies shall disclose whether they are using a location- or market-based approach as per the GHG Protocol Scope 2 Guidance to calculate base year emissions and to track performance against a science-based target. It is recommended that companies report scope 2 emissions in both approaches. However, a single and consistent approach shall be used for setting and tracking progress toward an SBT (e.g. using location-based approach for both target setting and progress tracking).	The target uses a market-based approach to account for scope 2 emissions and to track performance, and therefore complies with Criterion 14.	<b>Compliant</b>
C15	Targets to actively source renewable electricity at a rate that is consistent with 1.5°C scenarios are an acceptable alternative to scope 2 emission reduction targets. The SBTi has identified 80% renewable electricity procurement by 2025 and 100% by 2030 as thresholds (portion of renewable electricity over total electricity use) for this approach in line with the recommendations of RE100. Companies that already source electricity at or above these thresholds shall maintain or increase their use of renewable electricity to qualify.	The company submitted a dedicated renewable electricity target that commits to actively source renewable electricity at a rate that is consistent with 1.5°C scenarios, and therefore complies with Criterion 15.	<b>Compliant</b>

# Target Assessment | Science-Based Target Scope 3

Criterion	Criterion Description	Result of the Assessment		Recommendations to address non-compliance
C16	Companies must complete a scope 3 screening for all relevant and mandatory scope 3 categories in order to determine their significance as per the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.	<p>A complete screening has been carried out. Scope 3 accounts for 82% of the company's total emissions, and a scope 3 target has been set.</p> <p>The target submission therefore compiles with Criterion 16.</p>	<b>Compliant</b>	
C17	If a company's relevant and mandatory scope 3 emissions are 40% or more of total scope 1, 2, and 3 emissions, a scope 3 target is required. All companies involved in the sale or distribution of natural gas and/or other fossil fuel products shall set scope 3 targets for the use of sold products, irrespective of the share of these emissions compared to the total scope 1, 2, and 3 emissions of the company.	<p>Relevant scope 3 emissions are 40% or more of total emissions and a scope 3 target has been set. Additionally, the company is not involved in the distribution of natural gas or other fossil fuel products.</p> <p>The target submission therefore compiles with Criterion 17.</p>	<b>Compliant</b>	

# Target Assessment | Science-Based Target Scope 3

Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance	
C18	Companies must set one or more emission reduction targets and/or supplier or customer engagement targets that collectively cover(s) at least 2/3 of total scope 3 mandatory emissions in conformance with the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.	The company's scope 3 targets cover 85% of scope 3 emissions and therefore complies with Criterion 18.	<b>Compliant</b>	
C19	Emission reduction targets must cover a minimum of 5 years and a maximum of 15 years from the date the company's target is submitted to the SBTi for an official validation. Companies are encouraged to develop such long-term targets up to 2050 in addition to the mid-term targets as required by C19. Long-term scope 3 targets must comply with C20 to be considered ambitious.	The scope 3 target year is 10 years from the date of target submission and therefore complies with Criterion 19.	<b>Compliant</b>	

# Target Assessment | Science-Based Target Scope 3

Criterion	Criterion Description	Result of the Assessment		Recommendations to address non-compliance
C20	<p>Emission reduction targets (covering the entire value chain or individual scope 3 categories) are considered ambitious if they fulfill any of the following:</p> <p><b>Absolute:</b> Absolute emission reduction targets that are consistent with the level of decarbonization required to keep global temperature increase to 2°C compared to preindustrial temperatures. Absolute targets can be expressed in intensity terms based on units that are consistent and representative of companies' activities.</p> <p><b>Economic intensity:</b> Economic intensity targets that result in at least 7% year-on-year reduction of emissions per unit value added.</p> <p><b>Physical intensity:</b> Intensity reductions aligned with the relevant sector reduction pathway within the SDA; or targets that do not result in absolute emissions growth and lead to linear annual intensity improvements equivalent to 2%, at a minimum.</p>	<p>The ABS2 target addressing 65.36% of the base year scope 3 emissions leads to a reduction of absolute emissions 50% from base year to target year, which is 4.55% reduction per year and meets the ambition under the absolute contraction approach. A detailed quantitative analysis is presented <a href="#">here</a>.</p> <p>The target submission therefore compiles with Criterion 20.</p>	Compliant	

# Target Assessment | Science-Based Target Scope 3

Criterion	Criterion Description	Result of the Assessment		Recommendations to address non-compliance
C20.1	<p>Company targets to drive the adoption of science-based emission reduction targets by their suppliers and/or customers are considered acceptable when the following conditions are met:</p> <p><b>Boundary:</b> Companies may set engagement targets around relevant and credible upstream or downstream categories.</p> <p><b>Formulation:</b> Companies shall provide information in the target language on what percentage of emissions from relevant upstream and/or downstream categories is covered by the engagement target or, if that information is not available, what percentage of annual procurement spend is covered by the target.<sup>9</sup></p> <p><b>Timeframe:</b> Companies' engagement targets must be fulfilled within a maximum of 5 years from the date the company's target is submitted to the SBTi for an official validation.</p> <p><b>Level of ambition:</b> The company's suppliers/customers shall have science-based emission reduction targets in line with SBTi resources.</p>	<p>Jacobs submitted a supplier engagement target, committing to engage 65% of its suppliers by spend to set SBTs. The target year is 2025, which meets the timeframe requirement. The target submission therefore compiles with Criterion 20.1.</p>	<p><b>Compliant</b></p>	

# Target Assessment | Science-Based Target Scope 3

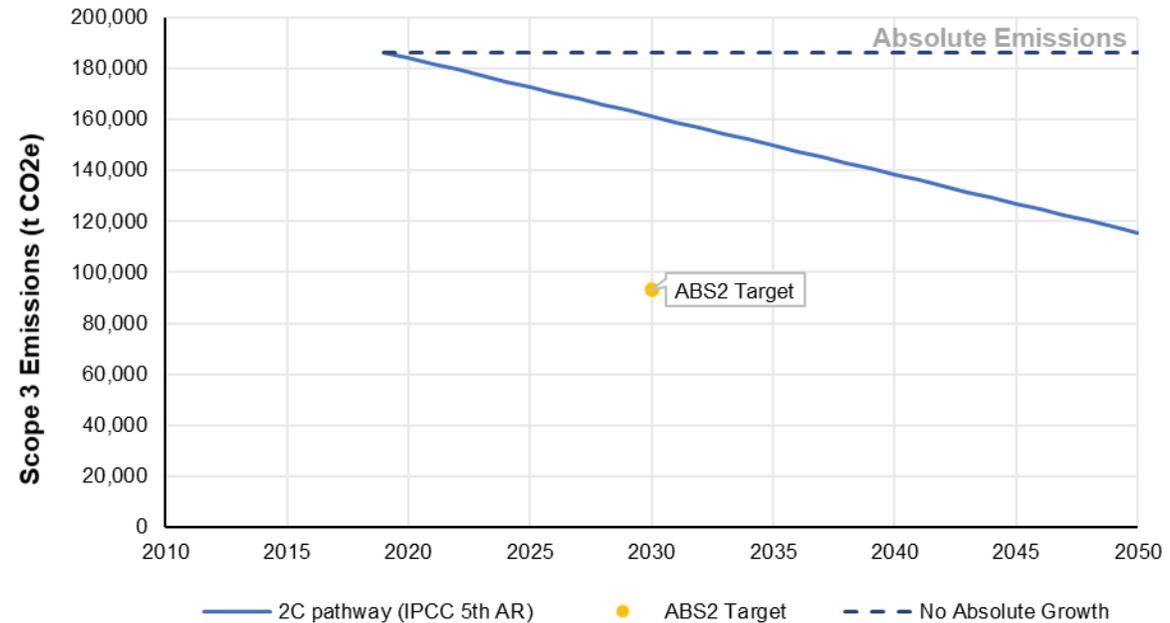
Criterion	Criterion Description	Result of the Assessment	Recommendations to address non-compliance
C20.2	Companies that sell, transmit, or distribute natural gas or other fossil fuel products shall set emission reduction scope 3 targets for the “Use of sold products” category that are at a minimum consistent with the level of decarbonization required to keep global temperature increase well-below 2°C compared to pre-industrial temperatures. Customer engagement targets as described in C20.1 are not applicable for this criterion.	The company is not involved in the distribution of natural gas or other fossil fuel products, thus Criterion 20.2 is not applicable.	N/A

# Target Assessment | Science-Based Target Specific Guidance and Reporting

Criterion	Criterion Description	Result of the Assessment		Recommendations to address non-compliance
C21	Companies must follow requirements for target setting and minimum ambition levels as indicated in relevant sector-specific methods and guidance at the latest, 6 months after the sector guidance publication. A list of the sector-specific guidance and requirements is available in the <a href="#">Target Validation Protocol</a> and Chapter 3 of the <a href="#">Target Setting Manual</a> .	No sector-specific guidance is relevant or available for the company's sector, thus Criterion 21 is not applicable.	N/A	
C22	The company shall publicly report its company-wide GHG emissions inventory and progress against published targets on an annual basis.	The company has committed to reporting its company-wide GHG emissions as well as progress against its targets in its annual reports and website and therefore complies with Criterion 22.	Compliant	

# Target Assessment | Ambition – Scope 3 Target Timeframe Ambition

- Jacobs's target submission for scope 3 emissions is a reduction of absolute emissions 50% from a 2019 base year to a 2030 target year.
- The graph on the right compares the target against the 2C temperature pathway under the Absolute Contraction approach.
- The timeframe ambition (from base year to target year) of Jacobs's proposed scope 3 target exceeds the minimum ambition under the Absolute Contraction approach, and is therefore considered ambitious.



# Recommendations | Target Language

ID	Submitted Wording	Required Rewording for Approval
<b>ABS1</b>	Jacobs commits to reduce absolute Scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year.	Jacobs commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2019 base year and commits to reduce absolute scope 3 GHG emissions from business travel and employee commuting 50% over the same timeframe.
<b>ABS2</b>	Jacobs commits to reduce absolute Scope 3 GHG emissions from business travel and employee commuting 50% by 2030 from a 2019 base year.	
<b>O1</b>	Jacobs commits to increase annual sourcing of renewable electricity from 10% in 2019 to 100% by 2020 and commits to continue annually sourcing 100% renewable energy through 2030.	Jacobs also commits to increase annual sourcing of renewable electricity from 10% in 2019 to 100% by 2020 and commits to continue annually sourcing 100% renewable electricity through 2030.
<b>O2</b>	Jacobs commits that 65% of its suppliers by spend covering purchased goods and services, will have science-based targets by 2025.	Jacobs commits that 65% of its suppliers by spend covering purchased goods and services, will have science-based targets by 2025.

# Next Steps | Science-Based Target Recalculation and Announcement

**Congratulations on your approved science-based target(s)! Please review the two final criteria below regarding mandatory target calculation and target announcement timeframe as you move forward in the science-based targets validation and announcement process.**

Criterion	Criterion Description	Required Actions
C23	To ensure consistency with the most recent climate science and best practices, targets must be reviewed, and if necessary, recalculated and revalidated, at a minimum every 5 years. The latest year in which companies with already approved targets must revalidate is 2025. Companies with an approved target that requires recalculation must follow the most recent applicable criteria at the time of resubmission.	In 2025, Jacobs must review the approved target(s) and if necessary, recalculate and revalidate for continued science-based recognition.
C24	Companies with approved targets must announce their target publicly on the SBTi website within 6 months of the approval date. Targets unannounced after 6 months must go through the approval process again, unless a different publication time frame has been agreed with the SBTi.	Jacobs must publicly announce these targets by 30 June 2021 or must revalidate targets for continued science-based recognition.



# SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



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