



ClimateCane Tracker

Aligning with science to drive change



Setting science-based climate targets
in the sugarcane sector



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BACKGROUND



To avoid catastrophic impacts from climate change, global warming needs to be kept **below 1.5°C**



Greenhouse gas emissions must nearly halve by 2030, and drop to **net zero by 2050**



Sugarcane production emits more than **400 million tonnes of CO₂ equivalent** per year – approaching the total emissions of Brazil

To avoid catastrophic impacts from climate change, global warming needs to be kept below 1.5°C. [According to the Intergovernmental Panel on Climate Change](#), that means greenhouse gas emissions must nearly halve by 2030, and drop to net zero by 2050.

Every sector needs to play its part in this effort, and sugarcane is no exception. Sugarcane production emits more than [400 million tonnes of carbon dioxide equivalent per year](#) – approaching the total emissions of Brazil. But there's significant scope to reduce these emissions. On average, Bonsucro-certified mills and farms reduce their CO₂ emissions per kilo of sugar by 17% within five years, and [research suggests](#) that adopting the Bonsucro standard globally has the potential to halve greenhouse gas emissions from the sugarcane industry.

The Bonsucro ClimateCane Tracker is designed to enable farms and mills, and companies that source from them, to set a target and a clear pathway for reducing emissions from sugarcane production in line with what's needed to maintain a stable climate. The tool focuses specifically on sugarcane farming, which is responsible for more than three-quarters of emissions in the sector. The tool was designed specifically

for the sugarcane sector using the Science-Based Targets initiative's [guidance on forest, land and agriculture \(FLAG\) emissions](#).

This guide provides an introduction to science-based target-setting, and instructions on how to use the Bonsucro ClimateCane Tracker. To use the Tracker, you'll need to provide information on your production volumes and current greenhouse gas emissions. You should be able to use data from the Bonsucro Calculator, which all certified Bonsucro members are obliged to fill in as part of the certification process. The Calculator is freely available for all Bonsucro members to download from the website and can be used even if you're not yet certified or ready to apply for certification.

If you need further support or have any questions or comments, please [contact your account manager at Bonsucro](#).

Why science-based targets?

The goal of the [Paris Agreement](#) is to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C. Scientists agree that warming beyond this level is likely to have catastrophic impacts.

A science-based target quantifies the greenhouse gas emissions reductions that a company needs to achieve to align with this goal. This is a paradigm shift for most companies: a science-based target is not about making the emissions reductions you think you can achieve, but what the science says you need to achieve to prevent the worst effects of climate change.

The concept has been pioneered by the [Science-Based Targets initiative](#) (SBTi), launched in 2015 by CDP, the UN Global Compact, the World Resources Institute (WRI) and WWF. SBTi provides a robust standard, technical framework and guidance for companies to establish science-based climate targets.

Targets are based on "mitigation pathways", which map out how emissions can be reduced at the speed and scale required. As well as global, cross-sector mitigation pathways, commodity-specific mitigation pathways have been developed for some sectors to reflect their unique challenges and opportunities for emissions reductions.



As of October 2023, there were [6,380 companies taking action](#) with the initiative. This typically involves five key steps:



Steps to setting a Science-Based Target © SBTi

SBTi standards and criteria for developing targets are freely available to the public; however, to have a target officially validated by SBTi as “science-based”, the criteria and process must be followed closely and a fee is required for the official review.

Our ClimateCane Tracker is closely based on the SBTi methodology to help you develop a target, but isn’t an official SBTi standard. If you’re interested in official validation, please review the latest standards on the [SBTi website](#).

What’s in a science-based target?

A science-based target should cover all emissions that a company is responsible for:

- **Scope 1** emissions come from sources you directly control (e.g. from burning fuel in your factories and vehicles).
- **Scope 2** covers the emissions produced in generating the energy you purchase (in most cases, this means your electricity use).
- **Scope 3** addresses indirect emissions linked to your company’s value chain. This covers a wide range of upstream and downstream activities, from the production of the goods and services you buy, to employee commuting and waste management.

These can be combined into a single science-based target. However, most companies will have one target for scopes 1 and 2, and a separate target for scope 3 – which is usually the largest category as well as being more complex to manage.

Because forests, land use and agriculture are such a significant source of emissions, SBTi now also requires companies to set a separate FLAG target where relevant. This is explained in the next section.

For all science-based targets, companies need to establish a baseline by calculating their total emissions for a specific year. They then use this to set near-term and/or long-term targets. The GHG emissions dashboard embedded in the [Bonsucro Calculator](#) can help you establish your baseline emissions. The dashboard allows farmers and mills to capture all their sources of GHG emissions across the growing season in a systematic way, and allocate these emissions to their outputs:



Sugarcane



Raw sugar



Ethanol



At a high level, the SBTi requires you to specify the following:

- **Base year** – Your base year cannot be any earlier than 2015 – it’s best to use the most recent year that you have data for, and to have the same base year for all your targets (scopes 1-3 and FLAG)
- **Target year** – You can either set only near-term targets for the next 5-10 years, or also set long-term targets up to 2050.
- **Emissions included** – The percentage of emissions you need to include varies depending on the scope and the timeframe. For scope 3 FLAG targets, you need to include at least 67% of emissions in near-term targets and at least 90% in long-term targets – though you can include a higher proportion.

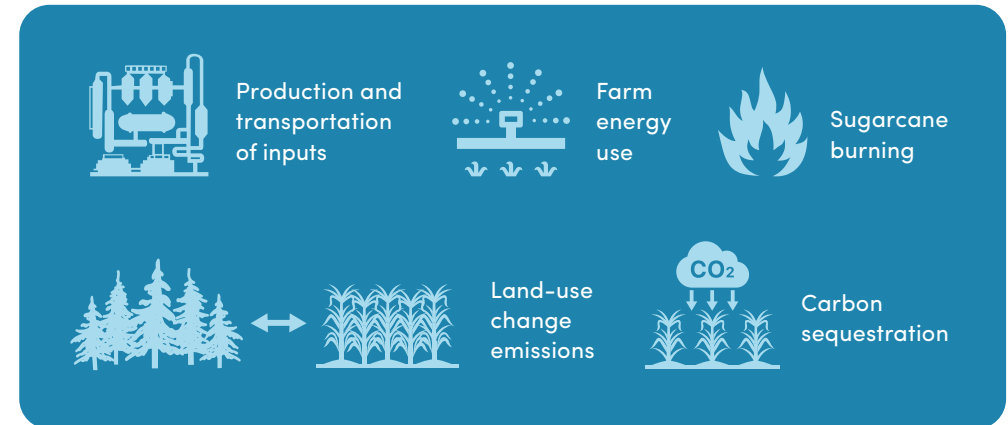
What are FLAG emissions?

The SBTi has introduced **FLAG** targets to explicitly address emissions that come from forest, land and agriculture activities. This fills an important gap, since agriculture, forestry and other land use accounts for [nearly a quarter of global greenhouse gas emissions](#). Added to this, FLAG activities offer opportunities to remove carbon from the atmosphere, which is critical in achieving net zero and keeping warming below 1.5°C. But until now, methods and guidance for calculating and monitoring these emissions have been hard to come by.

Recognising this challenge and opportunity, SBTi now requires participating companies to also set a FLAG target if they operate in the food and beverage industry, or if FLAG emissions make up more than 20% of total emissions. To develop a target, FLAG emissions need to be split from the other scope 1 and 2 and scope 3 categories and further refined.

The FLAG mitigation pathway aims to reduce overall emissions in land-based sectors by 35% between 2020 and 2030. Within this, SBTi has developed specific mitigation pathways for various commodities, including beef, corn, soy, palm oil and timber. However, it hasn’t developed a pathway specifically for the sugarcane sector, which is why we’ve developed the ClimateCane Tracker.

What does a FLAG target cover?



FLAG emissions occur from cradle to farm gate – which means any activity that happens on-farm, as well as upstream activities like the manufacture of inputs such as fertilisers. Anything “beyond the farm gate”, including transporting harvested sugarcane to the mill, should be covered in your main scope 1, 2 and 3 targets, and isn’t classified as FLAG.

Like other emissions, FLAG emissions can be classified as scope 1, 2 and 3. If you own the farm and are directly responsible for its operations, FLAG emissions will be included in scope 1 and 2. For downstream brands, manufacturers or traders, FLAG emissions are likely to come under scope 3.

The SBTi accounting framework splits FLAG emissions into two major categories. Emissions that come from the conversion of land need to be accounted as **land use change (LUC)** emissions. All other emissions, such as those that come from on-farm energy use for machinery or the application of fertilisers, are categorised as **land management emissions (or non-LUC)**.

FLAG targets can also account for **carbon removals** as agricultural commodities, including sugarcane, have the potential to sequester carbon in soil, through trees on farms, or through emerging technologies such as biochar (a type of carbon-rich charcoal that can be added to soil, locking up carbon while improving soil condition).



What data is needed to set a FLAG target?

To set a FLAG target, you'll need baseline data on emissions from land-use change and land management, and on carbon removals if appropriate. The table below outlines the data required for the baseline assessment.

Accounting for FLAG emissions generally follows the [GHG Protocol](#), a global standardised framework to measure and manage greenhouse gas emissions. The forthcoming [GHG Protocol Land Sector and Removals Guidance](#) applies specifically to FLAG emissions and potential removals.

You can use the Bonsucro Calculator to help calculate your emissions baseline data. The Bonsucro Calculator largely follows the GHG Protocol, but we're reviewing our

land-use change methodology to bring it fully align with the Protocol and the latest version of the [EU Renewable Energy Directive](#). The Bonsucro Calculator doesn't yet have the capability to credibly measure and report on removals, but we're working to incorporate this in the near future.

If you don't have a carbon inventory in place and / or any primary data, the ClimateCane Tracker includes default GHG emissions values for select geographies. While operators can use these average emission factors as default values, it is always preferable to use your own emissions baseline data as this represents your specific production conditions, management practices and upstream supply chains,

Section	Data point	Documentation and data requirements
Land management (non-LUC)	Emissions factor value (tonnes of carbon dioxide equivalent (t CO ₂ eq) per tonne of sugarcane fresh weight) OR Total emissions (t CO ₂ eq) and total purchased volume (tonnes fresh weight)	Full cradle-to-farm-gate inventory of emissions sources including: <ul style="list-style-type: none"> emissions from production and transportation of farm inputs (fertilisers, pesticides, fuels, electricity) emissions from fuel and energy use on farm for application of inputs (fertilisers, pesticides, irrigation) and agricultural practices (tillage, harvest, etc.) emissions directly from soil (breakdown of nitrogen by bacteria or carbon from lime) emissions from the burning of sugarcane.
Land use change (LUC)	Emissions from LUC (t CO ₂ eq) per tonne sugarcane fresh weight OR Total LUC emissions (t CO ₂ eq) and total purchased volume (tonnes fresh weight)	Direct emissions from the conversion of one land cover type to another (calculated as carbon stock change)
Removals	Removals (t CO ₂ eq) per tonne sugarcane fresh weight OR Total removals (t CO ₂ eq) and total purchased volume (tonnes fresh weight)	Carbon sequestration in the form of increased removals in soil organic carbon or through the application of biochar



How are required emissions reductions determined?

Offers two pathways to calculate the FLAG emissions reductions a company needs to make to align with global climate goals:

1 The FLAG **sector pathway** requires an absolute reduction of emissions regardless of growth. The overall science-based reduction demanded from the FLAG sector is 30.3% over 10 years, so companies using this pathway need reducing their emissions by 3.03% each year. This pathway is recommended for demand-side companies whose FLAG emissions come within scope 3. A sector target-setting tool is available on [SBTi's website](#).

2 **Commodity-specific pathways** are available for certain agricultural and forest commodities, and are recommended for supply-side actors who produce these commodities, or where FLAG emissions come under scope 1. In these pathways, the annual reduction rate is based on emissions intensity or emissions per tonne produced – which can be more applicable to a company expanding its production area or increasing its production volumes.

The SBTi has developed commodity-specific pathways for beef, pork, chicken, dairy, leather, wheat, maize, rice, palm oil, soy and timber/wood fibre across 26 regions. The absolute emissions reductions for these commodities range from 2.40% for beef to 3.90% for chicken. Since SBTi hasn't produced specific guidance for the sugarcane sector, we've used its methodology to develop a sugarcane pathway, adapted to different geographies. This forms the basis of our ClimateCane Tracker.

Remember, the ClimateCane Tracker only covers FLAG emissions. For emissions beyond the farm gate, you should set separate science-based targets using the existing SBTi methodology.



Why use the ClimateCane Tracker?

The Bonsucro ClimateCane Tracker has been designed for companies that want to set science-based FLAG targets specifically for sugarcane production.

As a commodity-specific pathway, it offers a more tailored approach than the linear annual reduction of the FLAG sector pathway. The FLAG sector pathway requires an absolute reduction of emissions from the base year to target year, even if your company grows its production. With the intensity model, the ClimateCane Tracker will provide a year-on-year reduction rate that's specific to your company, based on your growth, the region(s) where you operate, overall production forecasts for the sugarcane industry and required reductions. This allows companies to grow their overall business, while providing a pathway for reduction that's still rigorous enough for climate science expectations.

Please note that while Bonsucro encourages the use of this tool, it is not an SBTi tool. You'll still need to submit your target to SBTi for official validation, if you want to pursue this option.



What data goes into the ClimateCane Tracker?

The ClimateCane Tracker uses five datasets:

- 1 Production forecasts of sugarcane from 2015 to 2050
- 2 Regionalised yields of sugarcane production
- 3 Land management emissions from sugarcane production
- 4 Land-use change emissions allocated to sugarcane
- 5 A target value for removals allocated to on-farm sugarcane production.

Production forecasts

To calculate intensity-based targets, the expected production increase for a company must be compared to global production averages. We used [FAO data](#) to aggregate the annual production in each region from the years 2005 to 2021, then forecast sugarcane production volumes for 2022–2031 using the [OECD Agricultural Outlook](#) database. Production volumes through to 2050 were projected [using the IMAGE SSP2-26 scenario](#) for the production of energy crops. Since these data sources give global values, we disaggregated them by region using FAO data averaged across 2019–2021.

Land management emissions

If you don't have your own primary data from the Bonsucro Calculator or another source, the ClimateCane Tracker uses default land management emissions derived from the [World Food Life Cycle Database](#). The main land management emission sources captured in the tool are from:

- Fertiliser use, including its transport and production
- Lime use, transport and production
- Herbicide and pesticide use, transport and production
- Energy use of buildings and machinery (e.g. gasoline, diesel, natural gas, electricity)
- Aircraft fuel
- Sugarcane burning
- Crop residues left in fields
- Use of filter cake as soil amendment
- Use of vinasse as soil amendment
- Energy used in irrigation
- Use, transport and production of ripener and other crop chemicals.

Projected land management emissions are based on the assumption that emissions intensity will evolve at the average rate of row crop commodities (wheat, soy, maize, rice), as calculated in the original IMAGE model.

Land-use change emissions, yields and removals

The ClimateCane Tracker uses default land-use change emissions for each region following the methodology outlined in the [SBTi FLAG Guidance](#) and [SBTi FLAG Methods Addendum](#). You can also enter your own primary data from the Bonsucro Calculator or another source.

Default land-use change emissions are based on the relative expansion of different crops or land uses in a region over the past 20 years. Land-use change emissions are calculated for an average unit of land in each geography, which is then allocated to a unit of fresh weight of sugarcane based on the relative yield in that region. Yields are based on FAO data.

Targets for reducing emissions from land-use change follow the [SBTi FLAG Guidance](#) deforestation pathway, in which deforestation is eliminated by 2030. Starting from a baseline year of 2015, deforestation emissions are reduced by 25% in 2020 and by 100% by 2030. Because the impacts of deforestation are felt over a long period, emissions from deforestation are spread across a 20-year period, allocated equally to each year.

Removals are similarly calculated for an average unit of production per region, following the methods outlined in the [SBTi FLAG Guidance](#). Removals target values are derived from [Roe et al. 2019](#) and follow a yearly linear pattern from 2020 to 2050. They are based on a global target of removing 32 gigatonnes of CO₂ equivalent across all agricultural production by 2050.

As these methods closely follow the original methodology outlined in the [SBTi FLAG Guidance](#), they are intended to be compatible with the results generated by the [SBTi FLAG tool](#). For further information on key assumptions and limitations, please see the [SBTi's FLAG Methods Addendum](#).

Note: The original modelling for removals is based on increasing soil carbon sequestration and using biochar. However, there are other ways of increasing carbon sequestration on farmland, for example through growing trees. If you want to include these removals in the ClimateCane Tracker, you must follow the accounting and reporting requirements outlined in the forthcoming [GHG Protocol Land Sector and Removals Guidance](#).



HOW TO USE THE CLIMATECANE TRACKER

Getting the data you need

Before diving into the tool, it's helpful to know the types of data and information you'll need to input. Overall, you'll need:

- 1 **Base year** – decide what base year your company would like to use.
- 2 **Target year** – this is the year of your near-term or long-term goal.
- 3 **FLAG emissions** – data for your base year broken down into land-use change, land management and removals, as outlined earlier. If you don't have this information, you can enter the tool's default values.
- 4 **Production** – you'll need actual data for your base line and an estimate for your target year. Ideally, you need raw production amounts in tonnes of fresh weight of sugarcane grown or procured by your company. If you need to convert data on products like refined sugar into raw production, a conversion factor is provided below.
- 5 **Geography** – the specific country where each volume of sugar was grown. While the tool can use a global average value, the target will be more specific if you provide regional data.

Your company's sustainability team may have calculated the company's overall emissions, possibly using the Bonsucro Calculator, including from grown or purchased sugarcane. FLAG guidance is new, however, so you may need further discussion between departments (e.g. sustainability, finance, procurement, operations) to determine exactly what emissions come from agriculture (FLAG) and what emissions are further down the supply chain (non-FLAG).

Getting to know the tabs

The ClimateCane Tracker uses an Excel spreadsheet. You're likely to interact with the first three tabs: **Intro – Base and target year, Sugarcane input, and Total target**. These three tabs are intended to be compatible with the structure of the data entry and results tabs in the [SBTi FLAG tool](#).

- The intro tab has information on the tool developers, version number, and a brief summary of the other tabs in the sheet. The only cells where the user need to enter information are opened for editing. It's also where you'll enter your baseline and target years.
- The sugarcane input tab is where you'll enter the information needed to calculate an emissions pathway. This tab is arranged into two sections – "Input data" and "Regional breakdown of results".
- The results are also summarised in one large table at the top of the total target tab. This tab generates a total footprint for all regions and has a graph visualising the reduction pathway generated by the ClimateCane Tracker.

Instructions for entering data and interpreting the results are summarised below.

The remaining tabs, entitled "calculations", "admin", "data" and "background data", do not need to be used, but contain information and formulas needed to complete the calculation for the target-setting exercise. A more detailed description of each tab can be found in the intro tab.





Entering your data

As discussed above, the ClimateCane Tracker requires data in three main areas – land management, land-use change and removals. You’ll also need data on geography, production volumes and assessment years. The following steps for data entry are based on the column headers in the sugarcane input tab, shown in figure 1 below.

Figure 1: Data entry points in the sugarcane input tab

	Units	Region 1
Commodity		
Region		
Base year (BY)		
Production BY	t Fresh weight	
Total Emissions	t CO2e	
Land Management Emissions	t CO2e	
LUC Emissions	t CO2e	
Removals	t CO2e	
Target year (TY)		
Production TY	t Fresh weight	

You’ll notice the ClimateCane Tracker is colour-coded:

- Grey boxes with navy blue text contain data or messages automatically generated by the tool itself.
- Light blue boxes with navy blue text are where you enter your own information.
- Medium blue boxes with white text are data labels and section headers.

Step 1 - Base year (BY) and target year (TY)

Base year (BY)	2018
Target year (TY)	2030

Select your base and target years based on the requirements for science-based targets discussed above. When you enter these in the intro tab, they will be set automatically in the sugarcane input tab. Your base year should be consistent with any FLAG targets set previously. For the target year, you can set a near-term (5-10 years) or long-term (TY = 2050) target.

Step 2 - Commodity and region

Commodity	Sugar cane
Region	Brazil

The commodity is set as sugarcane – you don’t need to adjust this (but it’s helpful to include it for companies that are also working on other FLAG commodity pathways).

Select the region from the dropdown list that best matches the location of your farm or where you source your sugarcane, or select “World” for global average production. You can select up to five regions. More information on the regions and world average production can be found [here](#).

Step 3 - Production BY and production TY

Base year (BY)	t Fresh weight	2018
Production BY	t Fresh weight	1,000,000

Production is measured as the total amount of sugarcane in tonnes of fresh weight. You should enter data for each of the regions you selected.

Baseline values should be available from your corporate reporting, or from the “output summary” tab of the Bonsucro Calculator. Enter your target year production based on your company forecasts.



If you're buying products such as raw or refined cane sugar, molasses or ethanol rather than producing or sourcing raw sugarcane, you'll need to convert these volumes into sugarcane fresh weight. According to the [U.S. Department of Agriculture \(USDA\)](#), a tonne of sugarcane may yield 10-15% raw sugar by weight, and roughly 80 litres of ethanol.

However, as milling and refinery processes for each product vary across geographies, you may want to ask your supplier to provide raw cane equivalencies for different products. You can then determine the raw sugarcane volume using the following equation:

$$\text{Raw sugarcane volume (kg)} = \text{Sugarcane derivative volume sourced (kg or l)}$$

$$\frac{\text{* (x kg sugarcane)}}{\text{(1 (kg or l) sugarcane derivative)}}$$

Step 4 - Total emissions, land management emissions, LUC emissions and removals intensity

You should enter disaggregated values for each of these categories in tonnes of CO₂ equivalent, for each region. If you don't have the exact values for each region, you can use the average emissions intensity for that region, multiplied by the quantity entered under "Production BY".

You can find the breakdown for your land management and LUC emissions under the P3 Agric Tab of the Bonsucro Calculator related to your baseline year, under the indicator around emissions per tonne of sugarcane (ton CO₂eq/ton sugarcane), under Principle 3.

If you're using data from a different source, check that it includes LUC emissions, as required by SBTi.

If you're missing any information, the tool provides default values for each category based on the average for the region and base year chosen. Default values need to be entered in the input tab just like primary data also is. You can find these default values further down the sheet, below the "input warnings".

Total emissions: This is the sum of the baseline emissions from land management emissions, LUC emissions and removals intensity. It will be automatically calculated once you've filled in the other tabs. If you don't fill in these tabs, an input warning will tell you that the tool is unable to calculate a result. If you enter zero as a placeholder value, the tool will assume zero emissions in that category, and you'll receive an input warning that emissions in that category are below the expected default value.





Input warnings

The tool includes four input warnings to help enter data correctly. These are summarised in the table below.

Table 2: Input warning messages

Warning #	Displayed text	Summary	How to resolve error
Warning 1	"Base year production, total commodity emissions, total removals, and target year production must be input by user"	One or more pieces of data are missing.	Fill all necessary fields (emissions data, volumes for base year and target year)
Warning 2	"Your data inputs yield a target with growth in absolute emissions, which SBTi will not approve. We recommend using the FLAG Sector Tool."	The calculated absolute emissions in the target year are greater than the absolute emissions in the baseline year.	Check the baseline and target year production values for errors. If you've entered the information correctly but it still results in emissions growth, then the ClimateCane Tracker's commodity specific pathway isn't right for this part of your business. You should use the SBTi FLAG sector tool to set an absolute reduction target.
Warning 3	"Warning: Non-LUC value very far from default"	The calculated emissions intensity based on data entered is either too high or too low compared to the default value for a region.	Optional: the tool will still work, but if you have extremely high or low values you should check for possible data collection errors and investigate the GHG accounting methodology.
Warning 4	"Warning: LUC value very far from default"	The calculated emissions intensity based on data entered is either too high or too low compared to the default value for a region.	Optional: the tool will still work, but if you have extremely high or low values you should check for possible data collection errors and investigate the LUC accounting methodology.



“Total target” tab

The total target tab contains a summary table of the results for all the regions you entered.

This adds your emissions reductions and removals to give your total “abatement” value. The results are given for both your absolute abatement (in t CO₂e) and your intensity-related abatement (in t CO₂e per tonne of sugarcane). These pathways are visualised in a graph below the results table.

Fictional example

In this example, Company A has a volume of 1 million tonnes of sugarcane produced in baseline year 2018. Company A wants to use this information to set a target for 2030, based on an assumed growth of 10% from base year. Its total emissions from this 1 million tonnes are 160,000 tonnes CO₂e, with 60,000 tonnes from land management emissions, 100,000 tonnes from land-use change and no removals. The country of origin is Brazil.

Figure 2 visualises how its data would be entered in the sugarcane input tab.

Figure 2: Data entry for Company A in sugarcane input tab

	Units	Region 1
Commodity		Sugar cane
Region		Brazil
Base year (BY)		2018
Production BY	t Fresh weight	1,000,000
Total Emissions	t CO ₂ e	160,000
Land Management Emissions	t CO ₂ e	60,000
LUC Emissions	t CO ₂ e	100,000
Removals	t CO ₂ e	0
Target year (TY)		2030
Production TY	t Fresh weight	1,100,000

With this data entered, the fictional user from Company A can then find the results at the base of the sugarcane input tab as well as the summary table in the total target tab.

This fictional example gives a target of a 24,77% reduction in emissions intensity from 2018 to 2030, and an absolute emissions reduction target of 17,24%. The absolute reduction value is lower because of the forecast increase in production volume in the target year.

What next?

Head to www.climatecanetracker.com to download the ClimateCane Tracker and get started. If you have any questions, please contact your [account manager](#).





ClimateCane Tracker

Aligning with science to drive change

