ESG and sustainability reporting

# Net Zero: IWA 42, ISO/DIS 14060 and the SBTi Standard

A half day to distinguish net zero, carbon neutrality and reduction targets, and to choose the framework suited to your commitments: the IWA 42:2022 guidelines, the draft ISO/DIS 14060 standard due to replace them, and the SBTi Corporate Net-Zero Standard. You leave with a reading grid to check that a company net-zero commitment is defensible.

**Duration : 0.5 day**

## Objectives

1. Distinguish net zero, carbon neutrality within the meaning of ISO 14068:2026 and a reduction target
2. Explain the principles of IWA 42:2022 and the status of ISO/DIS 14060, still at draft stage
3. Present the requirements of the SBTi Corporate Net-Zero Standard and the transition between versions 1.3.1 and 2.0
4. Assess an existing or planned net-zero commitment against these three frameworks

## Programme

**Half day**

• Net zero, neutrality, offsetting, removals: vocabulary and frequent confusions

• IWA 42:2022: principles, scope, priority to reduction, limited place of removals; ISO/DIS 14060, a draft at DIS stage that will replace it

• SBTi: V2.0 published on 11 June 2026, V1.3.1 for validations in 2026, any new submission under V2.0 from 1 February 2028

• Workshop: review of your company's net-zero commitment with a grid common to the three frameworks

• Knowledge test and next steps

## Teaching methods

• Comparison table of the three frameworks, handed to participants

• Analysis of published net-zero commitments, without naming any company

• Exercise on your own commitment or planned commitment

• Final test on the three frameworks and their vocabulary

## Assessment and documents

Knowledge test at the end of the session, follow-up evaluation at D+1. Each participant receives a numbered training certificate, verifiable online; the company receives the training report and the review grid completed in the workshop.

Bilingual materials for every participant; each classroom course comes with its digital twin on OmniLearn.

**Good to know**

To build the reduction pathway itself, see the one-day course "Decarbonisation Strategy and SBTi Pathway". Communicating commitments is covered in "Responsible Communication and Greenwashing Prevention".

## Practical information

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| **Duration** | 0.5 day |
| **Audience** | Management, CSR, energy, communication |
| **Prerequisites** | Basic notions of the GHG inventory and scopes 1, 2 and 3 |
| **Group size** | Groups of 6 to 12 participants, in-company |
| **Format** | In-company, face to face on your site |
| **Language** | French, Darija or English; bilingual materials |
| **Funding** | OFPPT special training contracts (TFP), GIAC, Maroc PME: we prepare the applications with you, at no extra cost. |
| **Programme customisation** | Programme adapted to your procedures, your equipment and your audience |

## Frequently asked questions

**Has ISO 14060 been published?**

No. ISO 14060 is a draft international standard (DIS stage); ISO announces that it will replace IWA 42:2022, with no publication date. The course reviews its status on the day of the session.

**Are net zero and carbon neutrality the same thing?**

No. Net zero is a long-term state, reached by cutting almost all emissions and neutralising the remainder through removals. Carbon neutrality under ISO 14068:2026 is a claim about a subject and a period, which allows offsetting after a reduction plan.

**Is a half day enough to set a net-zero target?**

It is enough to choose the framework and check the strength of a commitment. Calculating the pathway and choosing the levers requires the day "Decarbonisation Strategy and SBTi Pathway".