Constellation.

SBTi V2.0 Scope 2 Procurement **Readiness Checklist**

SBTi V2.0 could reshape how companies evaluate Scope 2 energy purchases, with greater emphasis on generation location, facility age and more granular reporting. Use this checklist to assess your current portfolio, identify potential gaps and prepare for future purchases as requirements evolve. Then prioritize decisions, assign ownership and flag where additional review may be needed.

Jan. 29, 2027

Constellation's last business day to execute eligible contracts ahead of SBTi's is Feb. 1, 2027.

01 Confirm your target status

- ✓ Confirm your current SBTi target and target year
- ✓ Identify when your company expects to transition to V2.0
- ✓ Determine whether Category A or Category B requirements apply[1]
- ✓ Assign an internal owner for procurement readiness

02 Inventory your current purchases

For each REC, EFEC or other clean energy transaction, document:

- ✓ Contract execution date, term and renewal date
- ✓ Product or transaction structure
- ✓ Load location and volume
- ✓ Generation source and location
- ✓ Facility in-service or repowering date
- ✓ Available reporting and verification data

03 Apply the Near, New and Now criteria

Near | Location

- Determine whether generation aligns with the region serving the associated load
- Flag national, grid-agnostic or out-of-region purchases for review

New | Generation

- Confirm whether the facility was built or repowered within the applicable 15-year window
- Flag purchases with missing or uncertain facility information

Now | Reporting

- Identify activity pools of 10 GWh or more
- Assess the availability of hourly consumption and generation data
- Assign ownership for potential hourly reporting requirements

1. Category A/B classifications are defined by the SBTi Corporate Net-Zero Standard V2.0 based on company turnover and country income level. See https://standards.sciencebasedtargets.org/

04

Review contract timing

- Flag renewal, extensions that you may want to execute and amendments for additional review
- Assess whether legacy treatment may apply for the contract term
- Prioritize decisions ahead of Constellation's January 29, 2027, execution deadline
- Request technical review for complex transaction structures

Contract execution timing can affect whether purchases retain V1.3 treatment or must meet V2.0 procurement criteria after your transition.

05

Structure future purchases

- Include generation location and facility age in purchase requirements
- Clarify which environmental or emissions attributes are included
- Confirm how attributes will be tracked and retired
- Evaluate reporting needs across the full contract term
- Test purchases against both current and V2.0 criteria before execution
- Complete sustainability, procurement and legal reviews

06 Your next actions

Monitor
Track updates to guidance, transition timing and reporting requirements

Review
Reassess before any renewal, amendment or target transition

Escalate
Request technical analysis of location, generation or structure

Act
Resolve pending procurement decisions before execution

Talk with us about your Scope 2 procurement strategy

Constellation can help you evaluate the energy attributes, contract timing and transaction structures that may shape your approach under SBTi V2.0. Contact your Constellation representative to get started.

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