



Ongoing Emissions Responsibility: BVCM and CDR EWG Meeting

19th February 2026

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Purpose of meeting this meeting



- ▶ Follow-up call to share consultation results and progress on the drafting process for the **recognition framework** and invite final reflections before entering approval stages of project.
- ▶ Today is to create space for open exchange rather than decision-making.
- ▶ **Goal: keep you updated, ensure transparency, and give early visibility before approvals.**

DISCLAIMER & ANTITRUST

- **Disclaimer** - Please note, this document is for information purposes only in order to inform discussions and for no other purpose.
- The information provided by SBTi (including information supplied by third-parties) in this document is furnished on a confidential basis and must be treated as confidential.
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Antitrust Caution – Do not engage in any discussion, activity or conduct that may infringe on any applicable competition law.

For example, do not discuss company-specific information on:

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- output, capacity, inventory levels, or costs;
- data related to market share;
- current or future business model transformation strategies.

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CONFLICT OF INTEREST DECLARATION

- As per the [EWG Terms of Reference](#) and the [SBTi COI policy](#), conflicts of interest must be declared
- At the start of each meeting the chair will ask members if a new COI has arisen
- A Conflict of Interest may be:
 - Actual: A true conflict exists between a Party's duties with the SBTi and their private interests.
 - Potential: Where a Party has personal or private interests that could conflict with their duties with the SBTi, or where it is foreseeable that a conflict may arise in future.
 - Perceived: Where an unbiased observer could reasonably form the view that a Party's private interests could influence their decisions or actions.

ARE THERE ANY COI THAT THE SBTi SHOULD BE AWARE OF?

VIDEO-CONFERENCE GUIDELINES

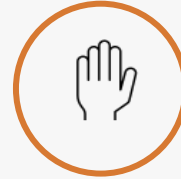
Participant guidelines



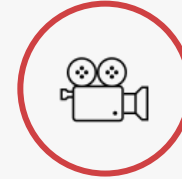
Mute during presentations



Use the chat box



Use the raise hand function



If you can, please keep your camera on

Notes from us



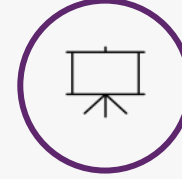
Treat info as confidential



Meeting is being recorded



We will follow up with minutes..



..And we will follow up with slides!

AGENDA



Welcome & housekeeping	10 min
Recognition: results and proposed amendments	45 mins
Closing & next steps	5 min

Overview | CNZS V2 Second public consultation

OER focus areas

Optional recognition program

- Target setting entity perspectives on the likelihood of pursuing optional recognition, and at which recognition status and coverage.
- Target setting entity desire for a mid-range tier to drive increased responsibility.
- Appropriateness of 1% minimum responsibility level for recognition.

Post-2035 requirement

- *[DISCUSSED AT LAST EWG MEETING]*

Net-zero target year *[DISCUSSED AT LAST EWG MEETING]*

- *[DISCUSSED AT LAST EWG MEETING]*



915

Responses to the second public consultation survey*

** Does not include unstructured feedback received during the consultation period.*



61

Countries represented

Results | Optional recognition program

Topic	Results
Target setting entity perspectives on the likelihood of pursuing optional recognition, and at which recognition status and coverage.	<ul style="list-style-type: none">● 42% (256) likely to pursue recognition: 62% would seek Recognized, 18% Leadership. Similar split observed in the Pilot test, with Recognized favoured.● Concerns raised over the structure and feasibility of Leadership tier, including suggestions for a pure TtT option at Leadership.
Target setting entity desire for a mid-range tier to drive increased responsibility.	<ul style="list-style-type: none">● 53% of industry respondents seeking Recognized status indicated a mid-tier would incentivize participation at a higher level. Strongest support for 100% scope 1 and 2 coverage. Scope 1 and 2 preference echoed in the Pilot test.
Appropriateness of 1% minimum responsibility level for recognition.	<ul style="list-style-type: none">● 43% of respondents supported 1% of ongoing scope 1-3 emissions as an appropriate minimum for recognition. All stakeholder groups, excluding the Public Sector also favoured this option as most appropriate.

Key takeaways for amendments:

- Review Leadership structure
- Introduce mid-tier
- Maintain 1% for minimum responsibility level

Proposal | Framework overview with proposed amendments

Optional recognition program

Mandatory disclosure: Applicable to all companies

Eligibility: 90% performance against target during target cycle. Recognition available for past OER efforts at initial validation if performance against previous SBTi targets can be demonstrated.

Recognition across 3 tiers:

- **Engaged:** At least 1% of total ongoing scope 1, 2 and 3 emissions with TtT or MfT approach.
- **Advanced:** At least 100% of ongoing scope 1 and 2 emissions and at least 10% total scope 1, 2, and 3 ongoing emissions with either a TtT or MfT approach.
- **Leadership:** At least 100% of total ongoing scope 1, 2 and 3 emissions, with \$80/t carbon price. Resulting financial budget used to fund:
 - Ex-post mitigation equal to 100% ongoing emissions.
 - Remaining budget funds eligible climate action categories,
- Category B companies may apply the Leadership Responsibility Approach to 100% of scope 1 and 2 ongoing emissions and at least 10% total scope 1, 2, and 3 ongoing emissions for Leadership status.

Eligible activities: Ex-post mitigation; Ex-ante mitigation funding; Low/zero-carbon R&D and innovation funding; Mitigation-enabling outcomes funding; Adaptation and resilience funding; Loss and damage funding

Reporting and verification: Independent verification to confirm compliance with OER requirements and reporting of required information distinguished between mitigation impact contributions (tCO₂e supported) and finance contributions (\$ delivered).

Results | Topics outside of consultation focus areas

Topic	Results
<ul style="list-style-type: none">'Responsibility' terminology	<ul style="list-style-type: none">Letter feedback and legal council review concerned that 'taking responsibility for the impact of' could imply legal liability and lead to litigation risks.

Key takeaways for Amendments:

- Remove use of "impact" in OER terminology, **definitions and claims language to be revised and undergo further legal review.**

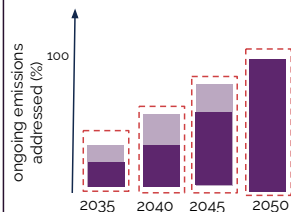
Reflections

- Mid-range tier, and implications for Category B Leadership?
- Proposed change to Leadership minimum ex-post requirement?
- Views on 'responsibility terminology'?

A new approach for aligning removal capacity to ongoing emissions at the net zero target year

Note: This slide was originally presented during the EWG calls on 20th Jan 2026, and was presented again during the Option B call on 19th Feb 2026 as a point of clarification.

Portfolio approach with increasing share of long lived removals



From 2035, a minimum share of fossil CO₂ emissions must be addressed with long-lived removals, increasing progressively to 2050

The remaining share at each milestone year, can be addressed with short-lived, long-lived removals or a combination of both

Footnote on storage durability:

The SBTi intends to issue a call for evidence on whether contractual, financial, or stewardship mechanisms can credibly ensure that shorter-lived carbon removals achieve climate-equivalent permanence to long-lived removals.

From 2035, companies shall take responsibility for the impact of a portion of their ongoing emissions by undertaking supplementary mitigation action.

C28.1 Responsibility level: From 2035, companies shall take responsibility for at least 1% of their ongoing emissions (scopes 1, 2, and 3). This responsibility share shall increase linearly over time, reaching 100% of ongoing emissions by 2050.

C28.2 Quantification of long-lived GHGs emissions: Within the emissions covered by the responsibility level in C28.1, companies shall identify the proportion of emissions that are attributable to long-lived greenhouse gases *[as defined in footnote defining long-lived GHGs]*.

C28.3 Eligible activities: To meet C28.1, companies shall support activities that deliver short-lived removals (e.g., capable of decadal storage) and long-lived removals (e.g., capable of retaining carbon for centuries to multiple millennia), *following the storage classification provided in the IPCC AR6 WGIII report (Chapter 12, Box 8)*.

C28.4 Storage durability requirements: Companies shall address a share of the long-lived GHGs emissions identified under C28.2 with long-lived removals. This share shall begin at [X%] in 2035 and increase linearly over time, reaching 100% by 2050.

C28.5 Portfolio approach to mitigation outcomes: Emissions within the responsibility coverage of C28.1 that are not required to be addressed through long-lived removals under C28.4 shall be addressed through short-lived removals, additional long-lived removals, or a combination of both.

AGENDA



Welcome & housekeeping	10 min
Recognition: results and proposed amendments	45 mins
Closing & next steps	5 min

Next steps



Today's **slides and minutes** will be uploaded to our shared folder.



SBTi team is **undertaking final drafting before entering final internal and Technical Council Approvals.**



Aim is to submit a **final version of CNZS V2 for Technical Council approval in H1 2026.**


Any questions? You can reach us at standards@sciencebasedtargets.org

THANK YOU

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