SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# SBTi COMMITMENT AND TARGET STATUSES

Version 2.0

August 2026

# ABOUT SBTi

The Science Based Targets initiative (SBTi) is a corporate climate action organization that enables companies and financial institutions worldwide to play their part in combating the climate crisis.

We develop standards, tools and guidance which allow companies to set greenhouse gas (GHG) emissions reductions targets in line with what is needed to keep global heating below catastrophic levels and reach net-zero by 2050 at latest.

The SBTi is incorporated as a UK charity, with a subsidiary SBTi Services Limited, which hosts our target validation services. Partner organizations who facilitated SBTi's growth and development are CDP, the United Nations Global Compact, the We Mean Business Coalition, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF).

# DISCLAIMER

# VERSION HISTORY

| Version | Change/update description | Release date | Effective dates |
|---|---|---|---|
| Version 1 | • Initial document | July 18, 2025 | December 18, 2025 |
| Version 1.1 | • Effective date<br>• Clarifications to status explanations | December 18, 2025 | N/A |
| Version 2 | • Target dashboard statuses section, includes Company-level labels, Status options, and corresponding explanations | August 13, 2026 | September 24, 2026 |

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# PURPOSE OF THIS DOCUMENT

To provide transparency and accountability, SBTi Services maintains the SBTi Target Dashboard, reflecting the status of companies. The Target Dashboard currently includes conformance with the requirements in the Commitment Compliance Policy which details a set of commitment-level statuses. This document summarizes these commitment-level statuses and introduces target-level statuses, to better indicate companies who have come to the end of their target period or have experienced changes in company structure.

### Relationship to current statuses

Current company-level statuses of *Committed, Commitment Removed*, and *Targets Set* are displayed to inform stakeholders of each company's standing in the SBTi system. With this document, *Committed* is replaced by *Commitment to Set Targets* and *Targets Set* is replaced by *Validated Targets.* These label adjustments are meant to better represent the company actions taken with the SBTi system.

Please note that the rules and procedures around the *Committed* and *Commitment Removed* status have already been operationalized through the Commitment Compliance Policy. This document will supersede that policy upon its effective date and builds upon the previous approach by clarifying definitions and streamlining how commitment-related statuses are applied. It introduces a unified status framework that applies to all entities within the SBTi system.

These statuses will come into effect by the end of September 2026. Although originally scheduled for rollout in December 2025, implementation of this Document was delayed and its contents revised to ensure continued applicability during and after the transition to the Corporate Net-Zero Standard Version 2.

Opt out period
Should a company with a *Targets Set* status wish to opt out, it may withdraw from the SBTi system by emailing targetstatus@sbtiservices.com prior to August 31, 2026. The company will continue to have to conform to the Commitment Compliance Policy. After this period, all companies within the SBTi system will be subject to the statuses within this document.

### Relevant references

- Commitment Compliance Policy
- SBTi communications guide for companies and financial institutions taking action
- SBTi Target Dashboard
- Standard Operating Procedure for the Validation of SBTi Targets
- Mandatory Five-Year Review Guidance
- Mandatory Five-Year Review Manual

# TARGET DASHBOARD STATUSES

| Company level display[1] | Action | Status | Explanation |
|---|---|---|---|
| Commitment to Set Targets | Commitment | Active | Companies and financial institutions that commit to set science-based targets have 24 months to submit targets to SBTi Services for validation.[2]<br><br>A commitment will continue to be listed as 'Active' if corresponding target(s) have been submitted within the commitment time frame and are awaiting completion of the target validation process. |
| | Commitment | Extended | Case in which a commitment is considered active outside of the commitment time frame.<br><br>These are offered in limited circumstances based on the development or revision of SBTi technical resources.[3]<br><br>A short description of the reason for commitment extension will be included on the dashboard. |
| Commitment Removed | Commitment | Removed | Commitments may be removed under scenarios including, but not limited to, the following:<br>Expired commitment<br>1. Appropriate targets were not submitted by the commitment deadline.[4]<br>2. Successful validation of targets which would fulfill the commitment is not reached.<br>3. The company decides not to publish validated targets within the required publication timeframe.<br><br>Withdrawn commitment<br>4. The company formally requested that SBTi Services withdraw a commitment.[5] |

[1] Should a company have commitment and target level statuses correlating to different company level statuses, the company level statuses will be displayed based on the hierarchy of 1. Validated Targets, 2. Commitment to Set Targets, 3. Commitment Removed.
[2] Companies will need to follow the procedure described in the Standard Operating Procedure for the Validation of SBTi Targets, to validate their targets.
[3] Please refer to sections *Applicability* and *Miscellaneous* in the Commitment Compliance Policy for additional historical cases.
[4] Companies with a removed commitment are not eligible to have a published Commitment to Set Targets with SBTi Services again; however, they are welcome and strongly encouraged to submit targets for validation.
[5] Companies should email commitment@sbtiservices.com to begin the withdrawal process.

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| | | | 5. The SBTi communications guide for companies and financial institutions taking action is not followed, or claims have been provided that could be categorized as misleading or not in line with the aforementioned guidelines.[6]<br><br>The following may be actioned at the request of the company:<br>Company Change<br>6. The company is no longer in operation and is, therefore, no longer a legally recognized entity.<br>7. The company underwent a merger or acquisition.<br><br>Targets set at parent company level<br>8. The business group to which a company belongs has set and published targets at the parent company level and the subsidiary will not set separate targets; therefore, the individual 'Commitment' is no longer required. |
| **Validated Targets** | Commitment | Validated Targets | After completion of the validation process, the company has a target in line with the level of ambition of the commitment approved by SBTi Services.[7] |
| | Target | Inactive | 1. The company requested to withdraw their published targets from the SBTi Target Dashboard.[8]<br>2. The SBTi communications guide for companies and financial institutions taking action is not followed, or claims have been provided that could be categorized as misleading or not in line with the aforementioned guidelines.[9] |
| | Target | Legacy | Applicable in the following scenarios and at the request of the company:<br>Company change<br>1. The company is no longer in operation and is, therefore, no longer a legally recognized entity. |

[6] If a company is able to correct this action within the approved commitment timeframe, it may be possible to reinstate the commitment with an 'Active' status.
[7] Companies' target submissions must comply with criteria and guidance accepted at the time of submission, regardless of the date of commitment.
[8] Once a company withdraws targets, they must have new targets approved for validation to be reflected as "Validated Targets" on the SBTi Target Dashboard.
[9] If a company is able to correct this action within the approved target timeframe, it may be possible to reinstate the target with an 'NA' status.

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| | | | 2. The company went through a merger, acquisition or divestiture and the set targets are no longer representative.<br><br>Targets set at parent company level<br>3. The business group the company belongs to has set and published targets at the parent company level, the related company falls within the parent company's organizational boundary, and the parent company has requested for the subsidiary's target to be indicated as legacy, as it is incorporated in the parent company's target. |
| | Target | Expired | Applicable in the following scenarios:<br>1. At least one year has passed since the target year without new targets submitted for validation.[10]<br>2. The deadline established by the Mandatory Five-Year Review outcome has passed without new targets being submitted.<br>3. Twelve months have passed since the trigger date of the Mandatory Five-Year Review, and either the form was not completed or a new target submission was not received.<br>4. Targets fall into one of the expired scenarios described above, and subsequent target submissions did not achieve successful validation. |
| | Target | Other | Usually indicates an approved target within its target timeframe.<br><br>May also include scenarios which do not fit within the other target status descriptions. |

# DOCUMENT GOVERNANCE

**Validity and revision**

This document will be reviewed and updated for any changes necessary prior to its effective date. Once new statuses are available on the SBTi Target Dashboard it will supersede the Commitment Compliance Policy.

This document has been approved by the SBTi Executive Leadership team and shall be reviewed at a minimum annually by the SBTi and SBTi Services based on feedback from stakeholders and other streams of input.

[10] The expired status will only apply to the individual target(s) with a target year that has passed, and not to all other related validated targets with a target year that has not passed.

### Responsibilities

The drafting of this document has been a combined effort of SBTi and SBTi Services. Document ownership sits with SBTi, and the operationalization is through SBTi Services.

SBTi Services is a wholly-owned subsidiary of the SBTi, responsible for the target validation and update process, as well as maintaining the companies' commitment and target statuses on the SBTi Target Dashboard.

### Complaints

Complaints arising from the content of the SBTi Commitment and Target Statuses can be submitted in two formats. Complaints on the SBTi Criteria and Standards should follow the SBTi Complaints Procedure available on the SBTi website.

Complaints arising during the actual target review and update process or the outcome thereof (i.e., regarding the actions or decisions taken by SBTi Services) shall first be addressed to SBTi Services, using the SBTi Services Complaints Standard Operating Procedure.

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