



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

# SBTi COMMITMENT AND TARGET STATUSES

Version 2.1

October 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

Although reasonable care was taken in the preparation of this document, the Science Based Targets initiative (SBTi) affirms that the document is provided without warranty, either expressed or implied, of accuracy, completeness or fitness for purpose. The SBTi hereby further disclaims any liability, direct or indirect, for damages or loss relating to the use of this document to the fullest extent permitted by law.

The SBTi does not accept any liability for any claim or loss arising from any use of or reliance on any data or information.

“Science Based Targets initiative” and “SBTi” refer to the Science Based Targets initiative, a private company registered in England number 14960097 and registered as a UK Charity number 1205768.

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## VERSION HISTORY

| Version     | Change/update description                                                                                                                                                                                                                                                                                      | Release date      | Effective dates    |
|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------|
| Version 1   | <ul style="list-style-type: none"> <li>Initial document</li> </ul>                                                                                                                                                                                                                                             | July 18, 2025     | December 18, 2025  |
| Version 1.1 | <ul style="list-style-type: none"> <li>Effective date</li> <li>Clarifications to status explanations</li> </ul>                                                                                                                                                                                                | December 18, 2025 | N/A                |
| Version 2   | <ul style="list-style-type: none"> <li>Target dashboard statuses section, includes Company-level labels, Status options, and corresponding explanations</li> </ul>                                                                                                                                             | August 13, 2026   | September 24, 2026 |
| Version 2.1 | <ul style="list-style-type: none"> <li>Adjusted references to the Commitment Compliance Policy, which has been superseded by this document</li> <li>Additional specification for financial institutions</li> <li>Additional specification on expired targets and annex with expired target examples</li> </ul> | October 7, 2026   | October 7, 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 all organizations (referred to as ‘companies’ or ‘companies and financial institutions’ in this document) with validated targets or commitments to set targets under SBTi Criteria and Standards. The Target Dashboard previously included conformance with the requirements in the [Commitment Compliance Policy](#) which detailed a set of commitment-level statuses. This document summarizes these commitment-level statuses and introduces target-level statuses, to better indicate companies that, for example, have come to the end of their target period or have experienced changes in company structure.

## Relevant references

- [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 <sup>1</sup> | 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. <sup>2</sup><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. <sup>3</sup><br><br>A short description of the reason for commitment extension will be included on the dashboard.                                                                                                                                                                                                                                                                                       |
| Commitment Removed                 | Commitment | Removed <sup>4</sup> | Commitments may be removed under scenarios including, but not limited to, the following:<br>Expired commitment <ol style="list-style-type: none"> <li>1. Appropriate targets were not submitted by the commitment deadline.</li> <li>2. Successful validation of targets which would fulfill the commitment is not reached.</li> <li>3. The company decides not to publish validated targets within the required publication timeframe.</li> </ol> Withdrawn commitment <ol style="list-style-type: none"> <li>4. The company formally requested that SBTi Services withdraw a commitment.<sup>5</sup></li> </ol> |

<sup>1</sup> 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.

<sup>2</sup> Companies will need to follow the procedure described in the [Standard Operating Procedure for the Validation of SBTi Targets](#), to validate their targets.

<sup>3</sup> Please refer to sections *Applicability* and *Miscellaneous* in the [Commitment Compliance Policy](#) for additional historical cases.

<sup>4</sup> 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.

<sup>5</sup> Companies should email [commitment@sbtiservices.com](mailto:commitment@sbtiservices.com) to begin the withdrawal process.

|                          |            |                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|--------------------------|------------|-------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                          |            |                                           | <p>5. The <a href="#">SBTi communications guide for companies and financial institutions taking action</a> is not followed, or claims have been provided that could be categorized as misleading or not in line with the aforementioned guidelines.<sup>6</sup></p> <p>The following may be actioned at the request of the company:<br/>Company Change</p> <p>6. The company is no longer in operation and is, therefore, no longer a legally recognized entity.</p> <p>7. The company underwent a merger or acquisition.</p> <p>Targets set at parent company level</p> <p>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.</p> |
| <b>Validated Targets</b> | 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. <sup>7</sup> For financial institutions with validated targets, their status will be further specified in line with the next two rows in this table.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                          | Commitment | Validated targets under FINT <sup>8</sup> | After completion of the validation process, the financial institution has a target in line with the level of ambition required by Financial Institutions Near-Term Criteria.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                          | Commitment | Validated targets under FINZ <sup>8</sup> | After completion of the validation process, the financial institution has a target in line with the level of ambition required by Financial Institutions Net-Zero Standard.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|                          | Target     | Inactive                                  | <p>1. The company requested to withdraw their published targets from the SBTi Target Dashboard.</p> <p>2. The <a href="#">SBTi communications guide for companies and financial institutions taking action</a> is not followed, or claims have been provided that could be</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

<sup>6</sup> 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.

<sup>7</sup> Companies' target submissions must comply with criteria and guidance accepted at the time of submission, regardless of the date of commitment.

<sup>8</sup> Status will be displayed on the SBTi Target Dashboard by the second quarter of 2027 and onward.

|  |        |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--|--------|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |        |         | categorized as misleading or not in line with the aforementioned guidelines. <sup>9</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  | Target | Legacy  | <p>Applicable in the following scenarios and at the request of the company<sup>10</sup>:</p> <p>Company change</p> <ol style="list-style-type: none"> <li>1. The company is no longer in operation and is, therefore, no longer a legally recognized entity.</li> <li>2. The company went through a merger, acquisition or divestiture and the set targets are no longer representative.</li> </ol> <p>Targets set at parent company level</p> <ol style="list-style-type: none"> <li>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.</li> </ol> |
|  | Target | Expired | <p>Applicable in the following scenarios:</p> <ol style="list-style-type: none"> <li>1. At least one year has passed since the target year without new targets submitted for validation.<sup>11</sup></li> <li>2. The deadline established by the Mandatory Five-Year Review outcome has passed without new targets being submitted.</li> <li>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.</li> <li>4. Targets fall into one of the expired scenarios described above, and subsequent target submissions did not achieve successful validation.</li> </ol>                                                                                                                                                   |
|  | Target | Other   | Usually indicates an approved target within its target timeframe.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

<sup>9</sup> If a company is able to correct this action within the approved target timeframe, it may be possible to reinstate the target with an 'Other' status.

<sup>10</sup> Companies should email [targetstatus@sbtiservices.com](mailto:targetstatus@sbtiservices.com) to begin the process.

<sup>11</sup> 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. For a particular target with two different target years (for the same target-setting method), the expired status would not apply to the earlier interim target year if the later target year has not passed. It is the responsibility of the company to determine whether expired targets require a target validation to ensure the entire suite of targets remains up to date with current criteria. See Annex 1 for examples.

|  |  |  |                                                                                          |
|--|--|--|------------------------------------------------------------------------------------------|
|  |  |  | May also include scenarios which do not fit within the other target status descriptions. |
|--|--|--|------------------------------------------------------------------------------------------|

## DOCUMENT GOVERNANCE

### Validity and revision

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.

### 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](#).

## ANNEX 1: EXPIRED TARGET EXAMPLES

The following intends to provide examples for footnote 11, relating to Expired targets explanation 1. *At least one year has passed since the target year without new targets submitted for validation.*

### Scenario 1:

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.

### Target language:

Company commits to reduce absolute scope 1 GHG emissions 45% by 2030 from a 2020 base year. Company also commits to increase active annual sourcing of renewable electricity from 40% in 2020 to 88% by 2025.

**Dashboard representation** *if new targets are not submitted by end 2026:*

| Action | Status         | Target    | Scope | Target classification | Base Year | Target Year |
|--------|----------------|-----------|-------|-----------------------|-----------|-------------|
| Target | Other          | Near-term | 1     | 1.5°C                 | 2020      | 2030        |
| Target | <b>Expired</b> | Near-term | 2     | 1.5°C                 | 2020      | 2025        |

### Scenario 2:

For a particular target with two different target years (for the same target-setting method), the expired status would not apply to the earlier interim target year if the later target year has not passed.

### Target language:

Company commits to increase active annual sourcing of renewable electricity from 0% in 2020 to 100% by 2027, and to continue active annual sourcing of 100% renewable electricity through 2030.

**Dashboard representation** *prior to expiration of the 2030 target:*

| Action | Status | Target    | Scope | Target classification | Base Year | Target Year |
|--------|--------|-----------|-------|-----------------------|-----------|-------------|
| Target | Other  | Near-term | 2     | 1.5°C                 | 2020      | 2027        |
| Target | Other  | Near-term | 2     | 1.5°C                 | 2020      | 2030        |

**Scenario 3:** It is the responsibility of the company to determine whether expired targets require a target validation to ensure the entire suite of targets remains up to date with current criteria.

In the following example, the company shall determine whether the non-expired scope 3 target meets the minimum required coverage in accordance with SBTi standards.

**Target language:** Company commits to reduce scope 3 GHG emissions from fuel- and energy-related activities, upstream transportation and distribution and employee commuting 45% per employee by 2032 from a 2022 base year. Company further commits that 69% of its suppliers by emissions covering purchased goods and services and capital goods will have science-based targets by 2025.

**Dashboard representation** *if new targets are not submitted by end 2026:*

| Action | Status         | Target    | Scope | Target classification | Base Year | Target Year |
|--------|----------------|-----------|-------|-----------------------|-----------|-------------|
| Target | Other          | Near-term | 3     | NA                    | 2022      | 2032        |
| Target | <b>Expired</b> | Near-term | 3     | NA                    | 2022      | 2025        |

