

QUALITY MANUAL

Version 1.0

July 2025



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



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ABOUT SBTi SERVICES

SBTi Services Limited is a wholly owned subsidiary of the Science Based Targets initiative, a corporate climate action organization and standard-setter that enables companies and financial institutions worldwide to play their part in combating the climate crisis. SBTi Services is a distinct legal entity and operates independently from the standard-setter, the Science Based Targets initiative.

SBTi Services checks and validates climate targets, validating the decarbonization goals of corporations, financial institutions and SMEs worldwide. By validating their climate targets, businesses demonstrate an understanding of their minimum decarbonization requirements by which customers and investors can measure them.

To be validated, companies must create greenhouse gas inventories and apply the Science Based Targets initiative's thorough methodologies for calculating decarbonization targets and submit these to SBTi Services for validation. Validators at SBTi Services check companies' and financial institutions' climate targets with standards developed by the Science Based Targets initiative.

SBTi Services is a trading subsidiary company, with profits generated from commercial activities used to support the activities of its parent the Science Based Targets initiative, a charity registered in England and Wales.

DISCLAIMER

The information contained in this document is provided by SBTi Services Limited for general informational purposes only and is intended for use in conjunction with the company's SBTi target validation services. While every effort has been made to ensure the accuracy and relevance of the content, SBTi Services Limited makes no guarantees, warranties, or representations, expressed or implied, regarding the completeness, suitability, or accuracy of the information provided.

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For inquiries or to request additional information, please contact SBTi Services Limited at qualitymanagement@sbtiservices.com.

VERSION HISTORY

Version	Change/update description	Release date	Effective dates
Version # 1.0	First version approved	July 2025	July 2025 to July 2026

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1. Purpose

This Quality Manual describes the structured framework that ensures the consistent delivery of high-quality validation services by SBTi Services Limited (SBTi Services). This manual serves as a reference for all personnel and stakeholders involved in SBTi Services, outlining the principles, objectives, and processes that guide the commitment to quality, reliability, and trustworthiness in all its operations.

Specifically, this manual aims to:

- **Ensure Compliance with Standards:** Ensure SBTi Services adherence to relevant international, national, and industry-specific quality standards, such as ISO 17029 and the ISEAL's Code of Good Practice for Sustainability Systems, and other applicable frameworks, to guarantee the reliability of processes and outcomes.
- **Demonstrate Commitment to Stakeholders:** Reinforce the dedication to meeting and exceeding the expectations of clients, regulatory bodies, and other stakeholders by delivering impartial, transparent, and dependable validation results.
- **Support Continuous Improvement:** Foster a culture of ongoing improvement by regularly reviewing and refining methodologies, tools, and personnel competencies to adapt to evolving standards and technological advancements.
- **Mitigate Risks and Enhance Integrity:** Define processes for identifying, mitigating, and resolving risks that may compromise the quality or credibility of validation services, ensuring the integrity of all operations.

2. Scope

This manual is intended to guide all SBTi Services personnel in understanding their roles and responsibilities in maintaining and enhancing the quality of validation services.

By adhering to the principles and processes outlined herein, SBTi Services also seeks to build and sustain trust with stakeholders, contribute positively to the industries it serves, and uphold the highest standards of professional excellence.

3. Responsibilities

3.1 Quality Management Team

Sitting in the Services Management Team, the Quality Management Team supports adherence to the principles contained in this manual.

3.2 Target Validations and Target Operations Teams

Adhere to the principles described in this manual.

4. Quality Principles

4.1. Impartiality and Independence

Impartiality is a cornerstone of SBTi Services operations, ensuring all registrations and validations are carried out objectively and without bias. To perform any service or registration, SBTi Services assesses its ability to perform this duty in compliance with its policies, relating to impartiality and independence.

Key components of SBTi Services impartiality are:

- **Independent validation process** - By separating responsibilities between the validation entity (SBTi Services) and the standard-setter (SBTi), the Science Based Targets initiative preserves the integrity of the validation process by ensuring it is carried out independently and avoiding any conflicts of interest, external influence or bias. SBTi Services will review service offerings on a regular basis to reassess any integrity risks.
- **No consulting services**¹ - To maintain objectivity, SBTi Services does not provide consulting services to companies. This includes advising on the best option to successfully meet requirements of the SBTi standards or Criteria Assessment Indicators. Please note SBTi Services is able to support companies with queries relating to SBTi services processes, technical questions regarding the application of the SBTi Standards as well as presenting application options available.

¹SBTi Services will not advise companies, review calculation methodologies or approaches, provide guidance on non-SBTi-related documents, tools, or methodologies, or offer recommendations on reduction strategies.

- **Impartiality and Conflict of Interest** - SBTi Services ensures all personnel adhere to the [SBTi's Conflict of Interest Statement](#) to assess and mitigate against risks related to impartiality. Feedback mechanisms are in place to ensure transparency and address any concerns regarding impartiality so that SBTi Services can continuously improve the validation and registration processes and uphold trust and also for organizations to report any perceived conflict of interest during the validation or registration processes.
- **Validator independence** - SBTi Services conducts all validation and registration work in-house as an independent third-party. This ensures that all personnel remain uninfluenced by the Charity's strategy or ambition, as well as independent of the SBTi's standards development process. All personnel are strongly encouraged to report any activity that may compromise this delineation.

SBTi Services is dedicated to upholding these components to ensure the ongoing integrity and credibility of its validation processes.

4.2. Competency

4.2.1 Target Validation Team Competencies

The Target Validation Team is responsible for evaluating and validating companies targets within SBTi Services. The team must demonstrate the following key competencies to ensure rigorous, unbiased, and thorough validation of targets:

4.2.1.1 Core Competencies

- **Technical GHG Emissions Inventory Knowledge:** Sources, emission factors, data quality, and error mitigation.
- **GHG Protocol Requirements:** Allocation, boundaries, and calculation methodologies.
- **Sector-Specific Expertise:** SBTi Sector Specific Guidance, emission allocation and decarbonization expectations for various sectors.
- **SBTi Standards:** Familiarity with SME criteria, Near-Term Criteria, Corporate Net-Zero Standards, and Financial Institution Standards.

4.2.1.2 Team skills

The Target Validation Team shall have the necessary skills to carry out validation activities, including but not limited to:

- Data Handling: Collect, interpret, and evaluate information and assumptions consistently with SBTi standards.
- Critical Analysis: Objectively analyze multiple data sources, distinguish facts from inferences, and apply professional skepticism.
- Validation Methods: Apply appropriate validation techniques, including in unforeseen circumstances, while adhering to SBTi criteria.
- Communication: Clearly and accurately report findings and results.
- Compliance: Adhere strictly to SBTi guidelines and protocols throughout the validation process.

These skills ensure that the Target Validation Team is well-equipped to carry out rigorous, unbiased, and thorough validations of targets against the SBTi's standards.

4.2.1.3 Sector specific competencies

Target Validation Team members shall have the applicable knowledge and skills for the sector specific validations they work with. For each sector identified by the SBTi, the competency of the Target Validation Team shall include:

- Industry Knowledge: Deep understanding of sector-specific emission profiles, reduction pathways, and SBTi standards.
- Technical Feasibility: Assess effectiveness of emission reduction measures, technologies, and strategies within sectors.
- Data Integrity: Ensure rigorous data analysis and quality checks using sector-specific tools.
- Benchmarking: Compare a company's performance to industry peers and sectoral standards.
- Awareness: Stay updated on sector regulations, market trends, and risks impacting target validation.

4.2.2 Target Operations Team Competencies

The Target Operations Team holds the responsibility to assess companies' registrations requests and guide them through the different steps in the process. For this each of the members of the team need to possess the following core competencies:

- Understanding of the SBTi and SBTi Services processes and the SBTi standards.
- Communication & Stakeholder Management

- Clear and professional written and verbal communication: provide support to companies on SBTi procedures and relevant information
- Coordinating across teams and with external stakeholders
- Data Management and Governance
 - Accurate data entry, tracking, and updates
 - Ensuring data quality through audits and compliance checks
 - Managing dashboards and maintaining information consistency
- Process and Workflow Coordination
 - Task prioritization and workload distribution
 - Managing registrations, screenings, compliance processes
 - Handling contract, invoice, and onboarding workflows
- Problem-Solving and Critical Thinking
 - Triaging and resolving inquiries efficiently
 - Identifying and addressing data discrepancies or system issues
 - Managing prioritization requests and operational challenges
- Technical and Systems Proficiency
 - Understanding and managing data pipelines and system integrations
 - Configuring and maintaining technical platforms for operations
 - Understanding of best practices for remote working

4.2.3 Competency and skill consistency

SBTi Services ensures compliance with the competencies and skills described above through a structured and comprehensive approach that includes the following key practices:

Rigorous Hiring Process: SBTi Services implements a thorough recruitment process to ensure that new personnel possess the required qualifications, expertise, and values aligned with the organization's mission. This includes detailed assessments of technical competencies, problem-solving abilities, and alignment with the SBTi goals.

Comprehensive Training Programs: To maintain and enhance personnel expertise, SBTi Services provides both introductory onboarding programs for new hires and regular, targeted training for existing personnel. These programs are designed to address emerging trends in the SBTi standard and GHG protocol and best practices, ensuring that the team remains at the forefront of industry standards.

Ongoing Personnel Evaluation and Development: Quarterly performance evaluations are conducted to identify individual and team strengths, as well as areas for improvement. Feedback mechanisms and performance metrics are leveraged to design development plans, fostering continuous professional growth and ensuring alignment with organizational goals.

Through these measures, SBTi Services upholds its commitment to excellence and ensures its team is equipped with the knowledge and skills necessary to drive consistent and impactful results.

4.3. Transparency

4.3.1 Ensuring accessibility and support for stakeholders

SBTi Services prioritizes transparency and accessibility by making relevant procedures, comprehensive guidance, and the latest versions of applicable SBTi assessment indicators publicly available on its official website. This centralized [resources](#) hub enables stakeholders to easily access critical information, ensuring they have the tools needed to align with SBTi standards.

4.3.2 Timely communication of updates

Recognizing the importance of up-to-date information, SBTi Services ensures that all its documents are reviewed regularly or earlier if needed.

Updates to key documents, indicators, and guidance are promptly communicated to stakeholders, following an internal procedure for Document Control. These updates are shared through multiple channels, including the website and direct email notifications, ensuring that all stakeholders remain informed of the latest developments and requirements.

Through these efforts, SBTi Services fosters an environment of transparency, accessibility, and proactive support.

4.4. Consistency

SBTi Services strives to deliver consistent and impartial validation services to its customers by implementing the following measures and minimizing any risks associated with the process.

4.4.1 Validations assignment

Validations are planned based on the type of customer being assessed. This tailored approach ensures that the needs of different types of organizations are addressed effectively, including:

- A. Corporates
- B. Financial institutions
- C. Small and medium-sized enterprises (SMEs)

Each customer is subject to specific types of validations depending on if the customer wants to validate its targets or update them.

4.4.2 Regular reviews and updates

All SBTi Services processes and related documentation are reviewed and updated on a regular basis, at a minimum, to ensure consistency with the latest requirements in relevant standards as detailed in the *Purpose* section of this document or other applicable requirements, besides ensuring alignment with the SBTi standards and guidance.

4.5. Accountability

4.5.1 Use of validation statement and branding

When communicating regarding an approved target, the customer should follow the SBTi's guidelines: [SBTi communications guide for companies and financial institutions taking action](#). The SBTi will take action to address communications found to be out of alignment with these guidelines.

4.5.2 Target status implications

To ensure transparency and accountability, SBTi Services maintains the [SBTi Target Dashboard](#). The dashboard shows organizations that have had greenhouse gas emissions reduction targets validated as science-based by SBTi Services. It also shows organizations that have committed to set science-based targets, as well as those that have had their commitments removed in accordance with the [Commitment Compliance Policy](#). Customers found to be non-compliant with SBTi requirements (e.g. through an allegation) may have repercussions on the SBTi Target Dashboard accordingly.

4.6. Confidentiality

All information submitted to SBTi Services will be treated in strict confidence by the personnel responsible.

Confidentiality is ensured, by:

- Exclusively using the information provided to complete the specific process for which it was submitted.
- Not distributing or disclosing the information to any party outside of those directly involved in a target validation process, complaints, allegation, appeal or any other process offered and delivered
- Not using the information in any way that may allow identification of the individual(s) involved, or any associated NGOs or customers. Unless this is agreed with the customer.

SBTi Services also adheres to [SBTi Data Privacy policy](#) which is applicable to personal data collected through the website, SBTi Services Validation Portal and other channels and to the [SBTi Data Security and Confidentiality policy](#) that applies to information companies share with SBTi Services as part of its operations.

4.6.1 Record keeping

SBTi Services may retain information related to validation processes, including but not limited to:

- Information submitted by customers during the registration process and/or commitment process

- Any revisions to the validation planning activities
- Demonstration that the validation activities have been carried out in accordance with the requirements of the [Standard Operating Procedure \(SOP\) for Validation of SBTi Targets](#), including findings and information on subsequent investigations completed.
- Evidence to support conclusions and decisions during validation and registration processes
- Validation statements and reports
- Information about complaints, appeals and allegations, including information submitted by customers or external entities and any subsequent corrective actions implemented by customers
- Customer information that will be made publicly available via the Target Dashboard upon successful completion of the commitment setting or target validation process
- Company information collected via feedback in relation to the data published on the Target Dashboard

This information is securely stored in dedicated, case-specific records for each customer in the SBTi Services digital systems. These records are maintained in secure systems that ensure data integrity and confidentiality. Access is strictly limited to authorized personnel only.

4.7 Integrity

SBTi Services personnel assures its personnel delivers high quality validations through adhering to the following ethical practices,

- Safeguard impartiality and objectivity (see *1. Impartiality and Independence*)
- Act with integrity and honesty
 - Provide accurate and truthful assessments without falsifying results.
 - Avoid any form of corruption, including accepting bribes or undue gifts from customers or concerned stakeholders.
- Safeguard confidentiality (see *6. Confidentiality*)
- Explore opportunities and participate in regular training activities (see *2. Competence*)
- Accountability (see *5. Accountability*)
- Compliance with Laws and Standards

- Adhere to applicable legal and regulatory requirements, as required by SBTi Services.
 - Follow established standards, guidelines, and codes of conduct relevant to their field.
- Transparency (see 3. *Transparency*)
- Professionalism
 - Act respectfully and courteously toward all stakeholders.
 - Avoid any behavior that could damage the reputation of SBTi Services or its customers.
- Commitment to Quality
 - Strive for excellence and consistency in all validation activities.
 - Report errors or non-conformities promptly and implement corrective actions when necessary.
 - Adhere to the principles described in this manual
- Ethical Decision-Making
 - Weigh the ethical implications of their actions in all professional decisions.
 - Consult with colleagues, senior SBTi Services personnel, when faced with complex ethical dilemmas.

These practices help maintain trust in SBTi Services' work and uphold its credibility in ensuring compliance, accuracy, and reliability in its assessments.

In alignment with international standards applicable to validation and assurance bodies, SBTi Services has implemented dedicated complaints, allegations and appeals processes to address concerns raised by any of its customers, potential customers or other stakeholders.

4.7.1 How complaints are handled

Customers dissatisfied with SBTi Services' personnel conduct, validation processes, or decisions may file a complaint following the Complaints Procedure, as detailed in the [Complaints Standard Operating Procedure](#).

This process ensures professional handling of concerns about personnel behavior or validation outcomes with adherence to SBTi Services ethical practices and applicable standards.

All complaints are treated seriously, impartially, safeguarding SBTi Services quality.

Customers disputing the outcome of a complaint may submit an appeal, further detailed in the [Appeal Standard Operating Procedure](#), which provides an impartial mechanism to challenge perceived inaccuracies or injustices.

4.7.2 Reporting allegations

SBTi Services encourages stakeholders, including customers, partners, and the public, to report suspected non-conformance with SBTi standards or guidance of companies with validated targets. Allegations should be submitted through the established Allegations Procedure, detailed in the [Allegations Standard Operating Procedure](#).

By reporting non-compliance, stakeholders contribute to maintaining the credibility and integrity of the SBTi system.

The Quality Management unit also verifies compliance of the principles contained in this manual through internal audits, as detailed in section **4.4. Consistency** of this document.

4.8. Alignment with Standards

All processes and regulations applicable to validations of targets against SBTi standards and guidance have been developed in alignment with SBTi and following principles described by internationally recognized standards applicable to validation and assurance bodies.

SBTi Services [Validation Council](#) also plays a key role in safeguarding the application of relevant procedures and policies.

4.9. Risk Management

Risks detected or perceived that may compromise compliance with the principles described in this document or the proper implementation of SBTi Services operations will be handled accordingly by the relevant team, committee or responsible person.

4.9.1 SBTi standards non-conformance risks

SBTi Services has implemented measures to control risks related to potential non-conformance with SBTi Standards and Criteria Assessment Indicators. These include:

- **Target updates:** according to the mandatory target recalculation process - updating previously submitted targets to fulfill C26 of the Corporate Near-term Criteria and C32 of the Corporate Net-zero Standard.
- **Stakeholder Reporting:** Internal or external stakeholders can report perceived non-conformance with applicable SBTi standards. Such reports are investigated thoroughly.

For more information on the allegations process, please refer to principle **7. Integrity**, in this document.

4.10. Continuous Improvement

SBTi Services welcomes suggestions and concerns from all stakeholders. Those who wish to share their thoughts are encouraged to contact qualitymanagement@sbtiservices.com. All input will be carefully considered during internal reviews.

