SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

Ursus Nourishment — Illustrative case study

Step 2: Interpret and Prioritize

STEP
2
PRIORITIZE

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Version History

Version	Update description	Release Date	Effective Dates
1.1	Update in alignment with v1.1 of methods	9 July 2024	9 July 2024 - indefinite

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This example was initially compiled by Daniela Palma Munguia (Metabolic) and Leen Felix (Metabolic) for Steps 1 & 2. Step 3: Freshwater was written by Naabia Ofosu-Amaah (The Nature Conservancy), with support from Dave Dilks (LimnoTech). Step 3: Land was written by Amelia Meyer (World Wide Fund for Nature), Alessandro Passaro (Systemiq), and Nicole Flores (Conservation International). Richard Waite (World Resources Institute) provided support for the calculation of land and climate pressures. Final writing and editing was done by Samantha McCraine (Science Based Targets Network (SBTN) and Amanda Hyman (SBTN).

Disclaimer: This case study is based on a real company, but uses extrapolated data, anonymizes key features of the corporation, and uses the fictional name of Ursus Nourishment. The complexity of this example may not depict the full complexity of a real company. The information shown in this case is intended to illustrate what the data collection and analysis process looks like for companies. Some of this information will need to be submitted for validation but, per SBTN guidance, does not need to be publicly disclosed. Most data collected for Step 1 and Step 2 will be used to inform corporate decision-making related to the company's target-setting strategy.

This case study is based on v1.1 of the Step 1 and 2 methods, v1.1 of the Step 3 Freshwater methods and v1.0 of the Step 3 Land methods (released in July 2024).

Reading note: In the sections below, "tasks" are specified within each step to highlight what the company does in order to gather and analyze data as it applies the methods. This task language is used in the technical methods, Corporate Manual and in other future resources from SBTN.

Illustrative example overview

Ursus Nourishment is a food and beverage producer. The company specializes in plant-based drinks and food and reaches a global market of consumers, through third-party retailers. Its directly owned and operated manufacturing facilities are clustered in Belgium, France, Germany, Spain, and the United Kingdom. The company performs many activities required for producing and finishing products within its direct operations: crop production, processing of raw commodities, and packaging of finished goods. In addition to these activities, it also has upstream and downstream activities dispersed around the globe. It purchases major commodities including almonds, cocoa, corn/maize, soybeans, and timber (in the form of paperboard), as well as other ingredients, such as sugar (from sugarcane) and additives.

The company has been eager to get started with setting science-based targets for nature. Corporate leadership tasked a small team of people across different departments to trial SBTN's methods.

Step 2a: Determine target boundaries

Task 1: Define target boundaries for each pressure category

To begin applying the Step 2 method, the Ursus team reviewed the locations and activities identified within Step 1 and sorted them into "target boundaries" depending on the spatial resolution of data the company had available on them. A target boundary is the spatial extent of companies' pressure footprints managed through science-based targets for nature. Ursus needed to determine a target boundary for each pressure and value chain component (i.e., upstream activities and direct operations) deemed material for target setting in Step 1.

If an activity is assessed in the Step 1b value chain assessment and found to be material for one of the key pressure categories, it must be included in one of the target boundaries.

Fortunately, the team had subnational data for all the company's direct operations sites. In this case, for direct operations, the company recorded both the ecoregion and basin name as it defined its scope for each target boundary (see Table 3 in the Step 1 section of this case study). Recording the location information at both scales will have given the company better flexibility for gathering spatial data for Freshwater and Land targets, and for combining state of nature and pressure data.

Of note, there may be overlaps between target boundaries for different issue areas (e.g., locations that are material for water use may also be material for water pollution and land use), and for different parts of the value chain (e.g., the company may also have upstream suppliers operating within the watersheds where its direct operations are located). How the Ursus team addressed these overlaps is described in the section on Step 2c: Prioritize.

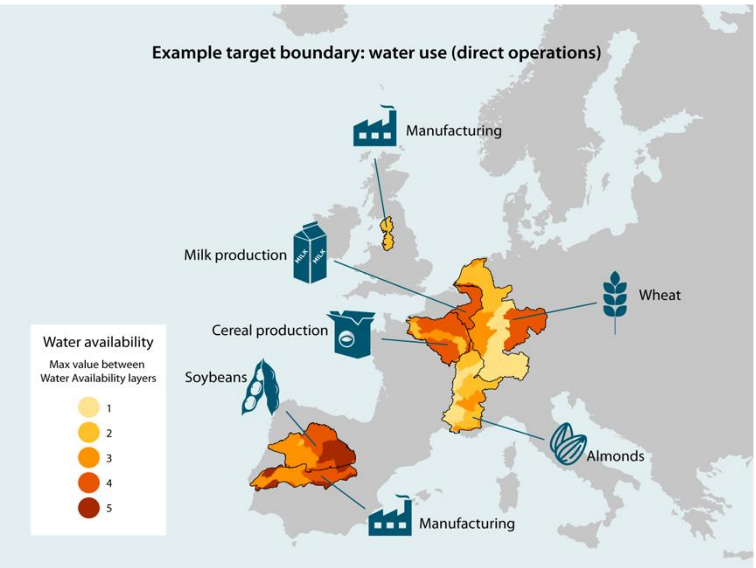
As in Step 1, soil pollution[1] is excluded from this example for simplicity, though it would be material for the company to assess. Climate change is excluded because if deemed material in Step 1, the company would have switched at that point to using methods of the Science Based Targets initiative (SBTi) to manage all impacts associated with its climate footprint identified using SBTN methods if it had not already done so, and only introduce information on its climate impacts and management strategy during the validation process.

[1] Although soil pollution is not carried forward in this case study, possible data sources that could have been used are the black soils data in the Global Soil Information System (GloSIS) (see the Global Soil Partnership page of the Food and Agriculture Organization website) or the SoilGrids soil pH level and nitrogen concentration, both of which would need to be used in conjunction with other data to determine excess nitrogen or alterations in pH level from pollution.

Table 1: Direct operations target boundaries for Ursus Nourishment.

	Target Boundary	Activities covered
Direct Operations	Land use and land use change	All five sites: Belgium (Meuse basin), France (Seine basin), Germany (Rhine basin), Spain (Tajo basin), and United Kingdom (North West basin), and all activities included within these basins: production, manufacturing, and packaging.
	Water use	All five sites: Belgium (Meuse basin), France (Seine basin), Germany (Rhine basin), Spain (Tajo basin), and United Kingdom (North West basin), and all activities included within these basins: production, manufacturing, and packaging.
	Water pollution	All five sites: Belgium (Meuse), France (Seine basin), Germany (Rhine basin), Spain (Tajo basin), and United Kingdom (North West basin), and all activities included within these basins: production, manufacturing, and packaging.

Figure 1: Example target boundary: water use and availability, direct operations.



A target boundary describes the spatial extent of a company's targets for a given pressure category or issue area. In this figure, an example of a company's target boundary is shown for water use (direct operations). The map shows the outlines of the basins in which the company operates that are material for water use. The colors within the basins indicate water availability (state of nature) within the basins, with darker red colors indicating basins at greater risk of water scarcity. The company may begin by setting targets in just a few of these locations but will be expected to set targets to manage impacts in all of them over time.

For its upstream activities, Ursus was well placed to get started with science-based targets for nature because it already had traceability for most of its high-impact commodities. This meant that most commodities could be included within target boundary A and carried through into Step 3. For upstream operations, any activity without subnational-level data (such as the timber and sugarcane purchases in Ursus's case) would be placed in target boundary B.

Task 2: Place volumes with insufficient value chain traceability in target boundary B

Because the Ursus team was not able to confirm the sourcing locations for its timber and sugarcane purchases during the time frame of this assessment, it marked those volumes and estimated locations within its target boundary B. This meant that commodities in target boundary B comprised 30.3% of Ursus's total purchased volumes. Therefore, the company was able to meet SBTN's requirement for purchasers of raw commodities that >0% of all upstream activity be captured in target boundary A before proceeding to target setting (Step 3), and the associated recommendation that at least 50% of all upstream activity be captured in target boundary A.

Table 2: Upstream target boundaries for Ursus Nourishment. As noted above, the Ursus case may not be representative of a typical company, which may find that a higher proportion of its upstream activities may only be captured within target boundary B.

		Pressure	Activities covered	Percent of total volume included
Upstream	Target Boundary A	Land use and land use change	Eight crop-production countries: Argentina, Brazil, Côte d'Ivoire, Ecuador, Ghana, India, Spain, and the United States, and most high-impact commodities: cocoa, corn/maize, paperboard, soybeans, and tree nuts.	69.7%
		Water use	Eight crop-production countries: Argentina, Brazil, Côte d'Ivoire, Ecuador, Ghana, India, Spain, and the United States, and most high-impact commodities: cocoa, corn/maize, paperboard, soybeans, and tree nuts.	69.7%
		Water pollution	Eight crop-production countries: Argentina, Brazil, Côte d'Ivoire, Ecuador, Ghana, India, Spain, and the United States, and most high-impact commodities: cocoa, corn/maize, paperboard, soybeans, and tree nuts.	69.7%
	Target Boundary B	Land use and land use change	Commodity: timber, sugarcane. Countries: Brazil, Canada, India, United States.	30.3%
		Water use	Commodity: timber, sugarcane. Countries: Brazil, Canada, India, United States.	30.3%
		Water pollution	Commodity: timber, sugarcane. Countries: Brazil, Canada, India, United States.	30.3%

Step 2b: Interpret & Rank

Task 3: Harmonize spatial units

As companies gather spatial data, it is necessary to ensure that pressure and state of nature data are collected at the same spatial scales for each site. For example, if precise geographic pressure data exist (e.g., specific latitude and longitude), but only provincial water quality data exist, pressure data should be aggregated to the broader spatial scale. Data should be harmonized, i.e., aggregated to the same spatial scale, but kept at the most granular level possible, as more precise data are preferred for carrying forward in the SBTN process. Harmonization should not be done across pressures, activities, or commodities, but rather this should be done for each pressure and state of nature pair at specific locations.

In Ursus's case, all direct operations data were at subnational, ecoregion, and basin scale. All upstream operations data were at least at subnational scale, except for timber and sugarcane. Because of this, timber and sugarcane and their associated locations were put into target boundary B. Spatial granularity for all other commodities and activities met the requirements for SBTN for target boundary A, so the Ursus team gathered state of nature data at the same spatial granularity as those that existed for pressure data.

Task 4: Create index values for all pressure categories

Once pressure data and state of nature data were harmonized at the same spatial scale, the team rescaled both datasets. The team needed to normalize (i.e., rescale) the values in each dataset. Here, normalization is the process of scaling values within a dataset, typically from 0 to 1. It is not a binning or categorization process.

For pressure values, the team used the approach recommended by SBTN to rescale relative to the maximum value of the company in the given pressure dataset, 28,000 in this case (for the company's water use pressure). The equation the company used for this pressure was *(Site value ÷ Maximum value of company's pressure dataset)*.

For state of nature values, the team used the approach recommended by SBTN for rescaling state values, which rescales these data relative to the global maximum value, 5 in this case (for the global water stress dataset). In order to normalize the data, the team therefore needed to begin by converting the categorical scores to quantitative scores appropriate to the range used in the tools (1–5, where 1 = Very Low, 2 = Low, 3 = Medium, 4 = High, and 5 = Very High). In this case study, for all categorical state variables, a 5 equates to the most degraded e.g., least amount of water available. The equation that Ursus used to normalize state values was *(Site value ÷ Maximum value of global dataset)* in order to derive easily comparable and combinable values.

As an example, using the equations above, the company calculated the following values for its French factory (Direct Operations Site Number 2 (DO #2)):

Normalized pressure value for water use: (7,000÷10,000) = 0.7

Normalized state value for water availability: (4÷5) = 0.80

This and all other calculation results for the pressures in focus in this worked example are shown in the tables below.

Once all of the locations in a target boundary were defined, the Ursus team followed the SBTN guidance on how to generate indexed pressure values (I_P) to capture the relationship between each of the company's pressures ($_P$) and the associated pressure-sensitive state of nature (SoN_P) data.

The team began calculating index values (I_P) starting with the pressure indicator for water use. The SoN_P indicator linked to this pressure—water availability—was captured in the recommended tools with qualitative categorical scores.[2]

To calculate the I_P for each pressure site, the team multiplied the normalized pressure value by the normalized state of nature value.

Following the example above for the French factory (DO #2) for water use, the team multiplied the normalized pressure value for water use (0.7) by the normalized state of nature value for water availability (0.80):

I_P for water use: 0.7 x 0.80 = 0.56

This and all other results from calculations for the pressures in focus in this worked example are shown in the tables below.

Table 3: Using pressure and state of nature data to generate index values for water use and water availability target boundaries (direct operations).

	WATER QUANTITY TARGET BOUNDARY (DIRECT OPERATIONS)							
	Site ID	**Activities at site**	**Location**	**Water use (m^3) (pressure)**	**Normalized pressure values**	**Water availability[3] (SoN_P)**	**Normalized state of nature values**	**Index value (I_P)**
Direct operations	DO #1	Manufacture of other food products; packaging	Belgium	10,000	1	4	0.8	0.8
	DO #2	Manufacture of other food products; packaging	France	7,000	0.7	4	0.8	0.56
	DO #3	Manufacture of other food products	United Kingdom	3,000	0.3	2.5	0.5	0.15
	DO #4	Manufacture of other food products	Spain	2,500	0.25	4.5	0.9	0.225
	DO #5	Growing of non-perennials	Germany	10,000	1	3	0.6	0.6

[2] SBTN's unified water layers tool: https://www.arcgis.com/apps/webappviewer/index.html?id=99f1db636a7843e48044216068e1ff32&extent=-20208273.3369%2C-8958553.5361%2C21530013.0842%2C11333337.2369%2C102100
[3] Values range from Very Low (1) to Very High (5).

Table 4: Using pressure and state of nature data to generate index values for water pollutants and water pollution (direct operations).

	WATER QUALITY TARGET BOUNDARY (DIRECT OPERATIONS)							
	Site ID	**Activities at site**	**Location**	**Water pollutants (kg P-eq) (pressure)**	**Normalized pressure values**	**Water pollution[4] (SoN_P)**	**Normalized state of nature values**	**Index value (I_P)**
Direct operations	DO #1	Manufacture of other food products; packaging	Belgium	5,000	0.417	5	1	0.417
	DO #2	Manufacture of other food products; packaging	France	1,150	0.096	5	1	0.096
	DO #3	Manufacture of other food products	United Kingdom	2,000	0.167	5	1	0.167
	DO #4	Manufacture of other food products	Spain	1,600	0.133	5	1	0.133
	DO #5	Growing of non-perennials	Germany	12,000	1	4	0.8	0.8

[4] Values range from Low to Very High.

Table 5: Using pressure and state of nature data to generate index values for land use change (direct operations).

	TARGET BOUNDARY FOR LAND USE CHANGE (DIRECT OPERATIONS)							
	Site ID	**Activities at site**	**Location**	**Land use change (km^2) (pressure)**	**Normalized pressure values**	**Percentage of landscape not intact (SoN_P)**	**Normalized state of nature values**	**Index value (I_P)**
Direct operations	DO #1	Manufacture of other food products; packaging	Belgium	0	0	0.318	Normalization not necessary because dataset ranged from 0–100	0
	DO #2	Manufacture of other food products; Packaging	France	2	0.087	0.494		0.043
	DO #3	Manufacture of other food products	United Kingdom	0	0	0.197		0
	DO #4	Manufacture of other food products	Spain	0	0	0.347		0
	DO #5	Growing of non-perennials	Germany	23	1	0.318		0.318

Table 6: Using pressure and state of nature data to generate index values for land use (direct operations).

	TARGET BOUNDARY FOR LAND USE (DIRECT OPERATIONS)							
	Site ID	**Activities at site**	**Location**	**Land use— (km^2) (pressure)**	**Normalized pressure values**	**Ecoregion integrity (SoN_P)**	**Normalized state of nature values**	**Index value I_P**
Direct operations	DO #1	Manufacturing of products; packaging	Belgium	5	0.111	0.980	0.992	0.11
	DO #2	Manufacturing of products; packaging	France	5.5	0.122	0.988	1	0.122
	DO #3	Manufacturing of products	United Kingdom	3	0.067	0.985	0.997	0.066
	DO #4	Manufacturing of products	Spain	4	0.089	0.941	0.952	0.085
	DO #5	Growing of non-perennials	Germany	45	1	0.98	0.992	0.992

Generating index values for upstream

For upstream, the Ursus team completed the exercise for all commodities other than timber and sugarcane because these volumes were captured in the company's target boundary B. To apply a more conservative approach to the prioritization of locations with low traceability, the team used maximum state of nature values within the sourcing country.

Table 7: Using pressure and state of nature data to generate index values for water use and water availability (upstream). This table combines information originally collected in Step 1 Table 6 (Upstream pressure data) and Table 8 (Upstream state of nature data). Please note that the numbers presented in the tables are rounded (e.g., 0.000175 is rounded to 0.0002) for ease of viewing. The rounded values are not used in calculations and hence, I_P values may appear slightly off.

	WATER QUANTITY TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)						
	Commodity	**Location**	**Water use (m^3) (pressure)**	**Normalized pressure values**	**Water availability[5] (SoN_P)**	**Normalized state of nature values**	**Index value (I_P)**
Upstream	Cocoa	Côte d'Ivoire: Gulf of Guinea basin	6,000	0.0002	1	0.2	0.00003
		Ecuador: Babahoyo basin	4,000	0.0001	1.5	0.3	0.00003
		Ghana: Volta basin	8,000	0.0002	1.5	0.3	0.00007
	Corn/maize	United States: Upper Mississippi basin	1,890,000	0.055	3.5	0.7	0.03852
	Paperboard	United States: Lower Mississippi basin	154,000	0.0004	3.5	0.7	0.00314
	Soy	Argentina: Negro basin	50,000	0.0015	3	0.6	0.00087
		Brazil: Tocantins basin	25,000	0.0007	2	0.4	0.00029
		India: Godavari basin	230,000	0.0067	5	1	0.0067
	Tree nuts	Côte d'Ivoire: Sassandra basin	9,539,922	0.2778	1	0.2	0.05556
		India Ganges—Brahmaputra basin	34,343,718	1	5	1	1
		Spain Segura basin	15,000,000	0.4368	4.5	0.9	0.39308
		United States Middle San Joaquin basin	20,380,000	0.5934	3.5	0.7	0.41539

[5] Values range from Very Low to Very High.

Table 8: Using pressure and state of nature data to generate index values for water pollutants and water pollution (upstream). Please note that the numbers presented in the tables are rounded (e.g., 0.000175 is rounded to 0.0002) for ease of viewing. The rounded values are not used in calculations and hence, I_P values may appear slightly off.

	WATER QUALITY TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)						
	Commodity	**Location**	**Water pollutants (kg P-eq) (pressure)**	**Normalized pressure values**	**Water pollution (SoN_P)**	**Normalized state of nature values**	**Index value (I_P)**
Upstream	Cocoa	Côte d'Ivoire: Gulf of Guinea basin	11,600	0.1539	2.5	0.5	0.07695
		Ecuador: Babahoyo basin	7,200	0.955	3	0.6	0.573
		Ghana: Volta basin	14,000	0.1858	2.5	0.5	0.0929
	Corn/maize	United States: Upper Mississippi basin	10,800	0.1433	4.5	0.9	0.12897
	Paperboard	United States: Lower Mississippi basin	299	0.004	4	0.8	0.0032
	Soy	Argentina: Negro basin	14,400	0.1911	4	0.8	0.15288
		Brazil: Tocantins basin	29,200	0.3875	3	0.6	0.2325
		India: Godavari basin	38,400	0.5096	3.5	0.7	0.35672
	Tree nuts	Côte d'Ivoire: Sassandra basin	35,400	0.4697	2.5	0.5	0.23485
		India Ganges—Brahmaputra basin	75,360	1	3.5	0.7	0.7
		Spain Segura basin	65,640	0.871	5	1	0.871
		United States Middle San Joaquin basin	17,700	0.2349	4.5	0.9	0.21141

Table 9: Using pressure and state of nature data to generate index values for land use change (upstream). Please note that the numbers presented in the tables are rounded (e.g., 0.000175 is rounded to 0.0002) for ease of viewing. The rounded values are not used in calculations and hence, I_P values may appear slightly off.

<table>
<tr><td rowspan="15">Upstream</td><td colspan="7">LAND USE CHANGE TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)</td></tr>
<tr><th>Commodity</th><th>Location</th><th>Land use change (km2 converted) (pressure)</th><th>Normalized pressure values</th><th>Percentage of landscape not intact (SoN_P)</th><th>Normalized state of nature values</th><th>Index value (I_P)</th></tr>
<tr><td rowspan="3">Cocoa</td><td>Côte d’Ivoire
Ecoregion: Eastern Guinean forests (11)</td><td>1</td><td>0.041</td><td>0.0224</td><td rowspan="13">Normalization not necessary because dataset ranged from 0–100</td><td>0.0009</td></tr>
<tr><td>Ecuador
Ecoregion: Western Ecuador moist forests (516)</td><td>0.24</td><td>0.001</td><td>0.0511</td><td>0.0005</td></tr>
<tr><td>Ghana
Ecoregion: Eastern Guinean forests (11)</td><td>0.38</td><td>0.0156</td><td>0.0224</td><td>0.0003</td></tr>
<tr><td>Corn/maize</td><td>United States
Ecoregion: Central Tallgrass prairie (388)</td><td>0.38</td><td>0.0156</td><td>0.7826</td><td>0.0122</td></tr>
<tr><td>Paperboard</td><td>United States
Ecoregion: Interior Plateau US Hardwood Forests (336)</td><td>0</td><td>0</td><td>0.1163</td><td>0</td></tr>
<tr><td rowspan="3">Soy</td><td>Argentina
Ecoregion: Humid Pampas (576)</td><td>4</td><td>0.1639</td><td>0.4945</td><td>0.0811</td></tr>
<tr><td>Brazil
Ecoregion: Cerrado (567)</td><td>5</td><td>0.2049</td><td>0.1018</td><td>0.0209</td></tr>
<tr><td>India
Ecoregion: Khathiar-Gir dry deciduous forests (295)</td><td>3</td><td>0.123</td><td>0.8012</td><td>0.0985</td></tr>
<tr><td rowspan="4">Tree nuts</td><td>Côte d’Ivoire
Ecoregion: Guinean forest-savanna (44)</td><td>24.4</td><td>1</td><td>0.0222</td><td>0.0222</td></tr>
<tr><td>India
Ecoregion: Narmada Valley dry deciduous forests (296)</td><td>19.15</td><td>0.7848</td><td>0.8012</td><td>0.6288</td></tr>
<tr><td>Spain
Ecoregion: Northeast Spain and Southern France Mediterranean forests (799)</td><td>7.37</td><td>0.302</td><td>0.1308</td><td>0.0395</td></tr>
<tr><td>United States
Ecoregion: California Central Valley grasslands (385)</td><td>0.79</td><td>0.0324</td><td>0.6923</td><td>0.0224</td></tr>
</table>

Table 10: Using pressure and state of nature data to generate index values for land use (upstream). Please note that the numbers presented in the tables are rounded (e.g., 0.000175 is rounded to 0.0002) for ease of viewing. The rounded values are not used in calculations and hence, I_P values may appear slightly off.

	LAND USE TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)						
	Commodity	**Location**	**Land use (km2) (pressure)**	**Normalized pressure values**	**Ecoregion integrity (SoN_P)**	**Normalized state of nature values**	**Index value (I_P)**
Upstream	Cocoa	Côte d'Ivoire Ecoregion: Eastern Guinean forests (11)	29	0.10215	0.953	0.954	0.0978
		Ecuador Ecoregion: Western Ecuador moist forests (516)	18	0.0636	0.948	0.9489	0.0604
		Ghana Ecoregion: Eastern Guinean forests (11)	35	0.1237	0.953	0.954	0.118
	Corn/maize	United States Ecoregion: Central Tallgrass prairie (388)	27	0.0954	0.894	0.8949	0.0854
	Paperboard	United States Ecoregion: Interior Plateau US Hardwood Forests (336)	4	0.0141	0.677	0.6777	0.0096
	Soy	Argentina Ecoregion: Humid Pampas (576)	36	0.1272	0.942	0.9429	0.12
		Brazil Ecoregion: Cerrado (567)	73	0.258	0.813	0.8138	0.2099
		India Ecoregion: Khathiar-Gir dry deciduous forests (295)	96	0.3392	0.998	0.999	0.3389
	Tree nuts	Côte d'Ivoire Ecoregion: Guinean forest-savanna (44)	118	0.4170	0.943	0.944	0.394
		India Ecoregion: Narmada Valley dry deciduous forests (296)	283	1	0.998	0.999	0.999
		Spain Ecoregion: Northeast Spain and Southern France Mediterranean forests (799)	218	0.7703	0.928	0.9289	0.7155
		United States Ecoregion: California Central Valley grasslands (385)	29	0.1025	0.676	0.6767	0.0693

Task 5: Rank locations by their environmental urgency to act

GENERATING AND INTERPRETING RANKINGS FOR DIRECT OPERATIONS

Next, the Ursus team introduced the state of nature biodiversity indicator(s), SoN_B, and evaluated the respective rank for each site according to both the pressure index (I_P) and the biodiversity indicators for both species- and ecosystem-related aspects of biodiversity (SoN_B).

For this part of the methodology, the team was able to draw on the SoN_B data that it collected in Step 1. To facilitate the ranking exercise, the team added this information to its ranked datasets as a new column. When the team added the SoN_B data, it ensured that the data were at the same spatial resolution as the location data.

Because companies use multiple metrics of biodiversity at the species and ecosystem level in their value chain assessment in Step 1b[6], they must harmonize the spatial scale between datasets and normalize the data (i.e., transform the data to fit within a consistent range). Following the normalization of data, companies should take the highest value for biodiversity in a given spatial unit of analysis (e.g., water basin or ecoregion).

As done for the ranking of locations based on I_P, the team normalized biodiversity metrics from 0–1 where necessary and then sorted the data in Excel to rank locations based on SoN_B value. Following the normalization of the data, the team took the highest value for biodiversity in a given spatial unit and then ranked and recorded that order as the ranked value for the locations within the direct operations for each pressure. The team recorded the specific biodiversity metric to which the highest value corresponded to. For simplicity, only water quantity and land use tables and calculations are shown below, but the rankings are shown for each pressure per value chain segment.

Using the index values for each pressure–state combination and state of nature biodiversity metrics, the team then completed the SBTN prioritization processes, i.e., it generated ranks for all pressure-based locations within each pressure target boundary. Based on the sorted order, the team manually recorded the ranking for each location within the target boundaries for each pressure separately.

[6] SBTN requires the incorporation of two biodiversity metrics: one that accounts for species-related aspects of biodiversity and one that accounts for ecosystem-aspects of biodiversity, (except in cases where the SONP indicator already incorporates an ecosystem level of biodiversity)

Table 11: Ranked locations within the direct operations water quantity target boundary, using I_P and SoN_B.

	WATER QUANTITY TARGET BOUNDARY (DIRECT OPERATIONS)							
	Site ID	**Activities at site**	**Location**	**Index value I_P (pressure × SoN_P)**	**Priority rank within target boundary, using I_P**	**SoN_B—Species[7] $STAR_{(T)}$**	**SoN_B—Ecosystem Fragmentation of rivers[8]**	**Priority rank within target boundary, using SoN_B**
Direct operations	DO #1	Manufacturing of products; packaging	Belgium Meuse basin	0.8	1	11.78	5	1 (tie)
	DO #2	Manufacturing of products; packaging	France Seine basin	0.56	3	24.13	1	5
	DO #3	Manufacturing of products	United Kingdom North West basin	0.15	5	2.56	3	4
	DO #4	Manufacturing of products	Spain Tajo basin	0.225	4	18.9	4	3
	DO #5	Growing of crops	Germany Rhine basin	0.6	2	22.67	5	1 (tie)

To finish the ranking exercise, the team then combined the I_P and SoN_B rankings for each location. Following guidance from SBTN, the team determined the highest-priority locations to be those with a rank of 1 for either of the indicators (I_P or SoN_B), and then moved sequentially through the data to determine the next tiers of priority.

For this water quantity target boundary, Ursus interpreted the data as demonstrating target setting and action to be most urgent in the following basins (listed from highest to lowest urgency):

1. Belgium (Meuse basin)—Highest ranked I_P
2. Germany (Rhine basin)—Highest ranked SoN_B
3. France (Seine basin)—Next-highest ranked I_P
4. Spain (Tajo basin) – Next-highest ranked SoN_B
5. United Kingdom (North West basin) – Next-highest ranked I_P

The team repeated this ranking exercise for each of the other target boundaries for the company's direct operations: water pollution, land use change, and land use. How the team interpreted the rank values is described under each table.

[7] For country-level scores, companies are recommended to take the median score for all species within a given country.
[8] Access the tool here: https://riskfilter.org/water/explore/map.

For the water quality target boundary for direct operations, Ursus interpreted the data as demonstrating target setting and action to be most urgent in the following basins (listed from highest to lowest urgency):

1. Germany (Rhine basin)—Highest ranked I_P
2. France (Seine basin)—Highest ranked SoN_B
3. Belgium (Meuse basin)—Next-highest ranked I_P
4. Spain (Tajo basin)—Next-highest ranked SoN_B
5. United Kingdom (North West basin)—Next-highest ranked I_P

Table 12: Ranked locations within the direct operations land use target boundary, using I_P and SoN_B.

	LAND USE TARGET BOUNDARY (DIRECT OPERATIONS)						
	Site ID	**Activities at site**	**Location**	**Index value I_P (pressure × SoN_P)**	**Priority rank within target boundary, using I_P**	**SoN_B—Species[9] $STAR_{(T)}$**	**Priority rank within target boundary, using SoN_B**
Direct operations	DO #1	Manufacturing of products; packaging	Belgium Ecoregion: Western European broadleaf forests (686)	0.11	3	11.78	4
	DO #2	Manufacturing of products; packaging	France Ecoregion: European Atlantic mixed forests (664)	0.122	2	24.13	1
	DO #3	Manufacturing of products	United Kingdom Ecoregion: Celtic broadleaf forests (651)	0.066	5	2.56	5
	DO #4	Manufacturing of products	Spain Ecoregion: Iberian sclerophyllous and semi-deciduous forests (793)	0.085	4	18.9	3
	DO #5	Growing of crops	Germany Ecoregion: Western European broadleaf forests (686)	0.992	1	22.67	2

[9] For country-level scores, companies are recommended to take the median score for all species within a given country.

Please note, for land-related targets, companies use ecoregions rather than basins in their prioritization methods. For Ursus's land use target boundary for direct operations, because ecosystem integrity is included in the SoN_P, the ecosystem-related biodiversity metric was already included in the analysis. The Ursus team interpreted the data as demonstrating target setting and action to be most urgent in the following locations (listed from highest to lowest urgency):

1. Germany (Western European broadleaf forests)—Highest ranked I_P
2. France (European Atlantic mixed forests)—Highest ranked SoN_B
3. Belgium (Western European broadleaf forests)—Next-highest ranked I_P
4. Spain (Iberian sclerophyllous and semi-deciduous forests)—Next-highest ranked SoN_B
5. United Kingdom (Celtic broadleaf forests)—Next-highest ranked I_P

For land use change for direct operations, Ursus interpreted the data for those locations where land use change was occurring. It found target setting and action to be most urgent in the following ecoregions (listed from highest to lowest urgency):

1. Germany (Western European broadleaf forests)—Highest ranked I_P
2. France (European Atlantic mixed forests)—Highest ranked SoN_B

Note that the company completed this exercise for all sites, not just agricultural sites, because land use is material for the Landscape Engagement target as well.

GENERATING AND INTERPRETING RANKS FOR UPSTREAM OPERATIONS

Table 13: Ranked locations within the upstream water quantity target boundary (A), using I_P and SoN_B.

	WATER QUANTITY TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)						
	Commodity	**Location**	**Index value I_P (pressure × SoN_P)**	**Priority rank within target boundary, using I_P**	**SoN_B—Species[10] $STAR_{(T)}$**	**SoN_B—Ecosystems fragmentation of rivers**	**Priority rank within target boundary, using SoN_B**
Upstream	Cocoa	Côte d'Ivoire: Gulf of Guinea basin	0.00003	11 (tie)	836.54	3	9 (tie)
		Ecuador: Babahoyo basin	0.00003	11 (tie)	720.14	1	12
		Ghana: Volta basin	0.00007	10	600.36	3	9 (tie)
	Corn/maize	United States: Upper Mississippi basin	0.03852	5	1035.98	3	6 (tie)
	Paperboard	United States: Lower Mississippi basin	0.00314	7	1035.98	2	6 (tie)
	Soy	Argentina: Negro basin	0.00087	8	860.33	2	8
		Brazil: Tocantins basin	0.00029	9	1405.56	5	1
		India: Godavari basin	0.00670	6	1136.42	1	5
	Tree nuts	Côte d'Ivoire: Sassandra basin	0.05556	4	836.54	3	9 (tie)
		India Ganges—Brahmaputra basin	1	1	1259.47	1	4
		Spain Segura basin	0.39308	3	18.9	4.5	3
		United States Middle San Joaquin basin	0.41539	2	1040.98	5	2

[10] For country-level scores, companies are recommended to take the median score within a given country.

For this target boundary, Ursus interpreted the data as demonstrating target setting and action to be most urgent in the following basins (listed from highest to lowest urgency):

1. India (Ganges—Brahmaputra)—Highest ranked I_P
2. Brazil (Tocantins)—Highest ranked SoN_B
3. United States (Middle San Joaquin)—Next-highest ranked I_P
4. Spain (Segura)—Next-highest ranked SoN_B
5. Côte d'Ivoire (Sassandra)—Next-highest ranked I_P
6. India (Godavari) – Next-highest ranked SoN_B
7. United States (Upper and Lower Mississippi)—Next-highest ranked I_P
8. Argentina (Negro)—Next-highest ranked SoN_B
9. Ghana (Volta)—Next-highest ranked SoN_B
10. Côte d'Ivoire (Gulf of Guinea) – Next-highest ranked SoN_B
11. Ecuador (Babahoyo)—Next-highest ranked I_P

For the water quality target for upstream operations, Ursus interpreted the data as demonstrating target setting and action to be most urgent in the following basins (listed from highest to lowest urgency):

1. Spain (Segura)—Highest ranked I_P
2. Brazil (Tocantins)—Highest ranked SoN_B
3. India (Ganges—Brahmaputra)—Next-highest ranked I_P
4. United States (Middle San Joaquin)—Next-highest ranked SoN_B
5. Ecuador (Babahoyo)—Next-highest ranked I_P
6. India (Godavari) – Next-highest ranked SoN_B
7. Côte d'Ivoire (Sassandra)—Next-highest ranked I_P
8. United States (Upper and Lower Mississippi)—Next-highest ranked SoN_B
9. Argentina (Negro)—Next-highest ranked I_P
10. Ghana (Africa, West Coast)—Next-highest ranked SoN_B
11. Côte d'Ivoire (Gulf of Guinea) – Next-highest ranked I_P

Table 14: Ranked locations within the upstream land use target boundary (A), using I_P and SoN_B.

	LAND USE TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)						
	Commodity	**Location**	**Index value I_P (pressure × SoN_P)**	**Priority rank within target boundary, using I_P**	**SoN_B—Species[11] $STAR_{(T)}$**	**SoN_B—Ecosystem fragmentation of rivers**	**Priority rank using SoN_B**
Upstream	Cocoa	Côte d'Ivoire Ecoregion: Eastern Guinean forests (11)	0.0978	8	836.54	3	9 (tie)
		Ecuador Ecoregion: Western Ecuador moist forests (516)	0.0604	11	720.14	1	12
		Ghana Ecoregion: Eastern Guinean forests (11)	0.118	7	600.36	3	9 (tie)
	Corn/maize	United States Ecoregion: Central Tallgrass prairie (388)	0.0854	9	1035.98	3	6 (tie)
	Paperboard	United States Ecoregion: Interior Plateau US Hardwood Forests (336)	0.0096	12	1035.98	2	6 (tie)
	Soy	Argentina Ecoregion: Humid Pampas(576)	0.12	6	860.33	2	8
		Brazil Ecoregion: Cerrado (567)	0.2099	5	1405.56	5	1
		India Ecoregion: Khathiar-Gir dry deciduous forests (295)	0.3389	4	1136.42	1	4
	Tree nuts	Côte d'Ivoire Ecoregion: Guinean forest-savanna (44)	0.394	3	682.22	3	9 (tie)
		India Ecoregion: Narmada Valley dry deciduous forests (296)	0.9999	1	1259.47	1	2
		Spain Ecoregion: Northeast Spain and Southern France Mediterranean forests (799)	0.7156	2	18.9	4.5	3
		United States Ecoregion: California Central Valley grasslands (385)	0.0693	10	1040.98	5	5

[11] For country-level scores, companies are recommended to take the median score for all species within a given country.

For this target boundary, similar to the direct operations, ecosystem integrity is included in the SoN_P, hence, an ecosystem-related biodiversity metric was already included in the analysis. Ursus interpreted the data as demonstrating target setting and action to be most urgent in the following ecoregions (listed from highest to lowest urgency):

1. India (Ecoregion 296)—Highest ranked I_P
2. Brazil (Ecoregion 567)—Highest ranked SoN_B
3. Spain (Ecoregion 799)—Next-highest ranked I_P
4. India (Ecoregion 295)—Next-highest ranked SoN_B
5. Côte d'Ivoire (Ecoregion 44)—Next-highest ranked I_P
6. USA (Ecoregion 385)—Next-highest ranked SoN_B
7. Argentina (Ecoregion 576)—Next-highest ranked I_P
8. USA (Ecoregion 388 and 336)—Next-highest ranked SoN_B
9. Ghana (Ecoregion 11)—Next-highest ranked I_P
10. Côte d'Ivoire (Ecoregion 11)—Next-highest ranked SoN_B
11. Ecuador (Ecoregion 516)—Next-highest ranked I_P

For the land use change target boundary for upstream activities, Ursus interpreted the data as demonstrating target setting and action to be most urgent in the following ecoregions (listed from highest to lowest urgency):

1. India (Ecoregion 296)—Highest ranked I_P
2. Brazil (Ecoregion 567)—Next-highest ranked SoN_B
3. India (Ecoregion 295)—Next-highest ranked I_P
4. Spain (Ecoregion 799)—Next-highest ranked SoN_B
5. Argentina (Ecoregion 576)—Next-highest ranked I_P
6. USA (Ecoregion 385)—Next-highest ranked SoN_B
7. Côte d'Ivoire (Ecoregion 44)—Next-highest ranked I_P
8. USA (Ecoregion 388 and 336)—Next-highest ranked SoN_B
9. Côte d'Ivoire (Ecoregion 11)—Next-highest ranked I_P
10. Ghana (Ecoregion 11)—Next-highest ranked SoN_B
11. Ecuador (Ecoregion 516)—Next-highest ranked I_P

Step 2c: Prioritize

Task 6. Understand social and justice priorities through stakeholder engagement

Task 6 is one of three complementary prioritization approaches that companies can use in Step 2c. Companies may choose to implement Task 6, Task 7, and/or Task 8 (or any combination of them) but must use at least one before proceeding to Task 9. The information gathered in these tasks must sit alongside the company's impact-based ranking (produced in Task 5) to inform Task 9. Companies must provide a written explanation supporting any rankings coming from these complementary approaches so that validators can interpret and approve the reasoning for reranking the most materially relevant sites from an impact perspective. Validators may ask for additional justification before approving the company's prioritization based on financial, strategic, or social considerations.

Based on this process, companies may revise their ranking for validation, but they must provide appropriate justification and evidence for such changes.

Given Ursus's previous work with SBTi and traceability efforts, it has established relationships with stakeholders in many of its sites. Acknowledging that local stakeholders are key for achieving its targets, Ursus decided to incorporate such data into its site priorities. It did so with a binary (Yes/No) for each site in both its direct operations and upstream activities, and with a column noting known communities of Indigenous peoples and other affected stakeholders. The company knows that its knowledge of affected stakeholders is incomplete and will continue to revise its stakeholder mapping and engage with stakeholders throughout the target-setting process.

In addition to the binary data, the team prepared to submit evidence of stakeholder engagement, including which stakeholder groups, for prioritized sites for validation. Beyond stakeholder groups, the team prepared to submit a stakeholder mapping exercise in locations that Ursus has material pressures and evidence for ongoing to soon-to-be established initiatives, such as project reports or signed commitments from the engaged groups.

Table 15: Established stakeholder engagement for direct operations locations.

	Site ID	Water basin	Ecoregion	Established stakeholder engagement previously	Known communities of Indigenous peoples and other affected stakeholders
Direct operations	DO #1	Belgium Meuse basin	Belgium Ecoregion: Western European broadleaf forests (686)	Yes	Local government agencies and local conservation organization
	DO #2	France Seine basin	France Ecoregion: European Atlantic mixed forests (664)	No	N/A
	DO #3	United Kingdom North West basin	United Kingdom Ecoregion: Celtic broadleaf forests (651)	No	N/A
	DO #4	Spain Tajo basin	Spain Ecoregion: Iberian sclerophyllous and semi-deciduous forests (793)	No	N/A
	DO #5	Germany Rhine basin	Germany Ecoregion: Western European broadleaf forests (686)	Yes	Small-scale farmers

Table 16: Established stakeholder engagement for upstream activities locations

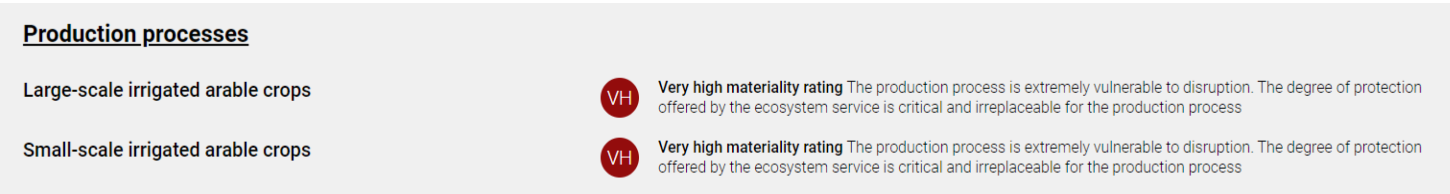
	Commodity	Water basin	Ecoregion	Established stakeholder engagement previously	Known communities of Indigenous peoples and other affected stakeholders
Upstream	Cocoa	Côte d'Ivoire: Gulf of Guinea basin	Côte d'Ivoire Ecoregion: Eastern Guinean forests (11)	Yes	Local communities and small-scale farmers
		Ecuador: Babahoyo basin	Ecuador Ecoregion: Western Ecuador moist forests (516)	Yes	Indigenous communities and farmer cooperatives
		Ghana: Volta basin	Ghana Ecoregion: Eastern Guinean forests (11)	No	N/A
	Corn/maize	United States: Upper Mississippi basin	United States Ecoregion: Central Tallgrass prairie (388)	Yes	Local land conservancy
	Paperboard	United States: Lower Mississippi basin	United States Ecoregion: Interior Plateau US Hardwood Forests (336)	Yes	Local land conservancy
	Soy	Argentina: Negro basin	Argentina Ecoregion: Humid Pampas (576)	No	N/A
		Brazil: Tocantins basin	Brazil Ecoregion: Cerrado (567)	No	N/A
		India: Godavari basin	India Ecoregion: Khathiar-Gir dry deciduous forests (295)	No	N/A
	Tree nuts	Côte d'Ivoire: Sassandra basin	Côte d'Ivoire Ecoregion: Guinean forest-savanna (44)	No	N/A
		India Ganges—Brahmaputra basin	India Ecoregion: Narmada Valley dry deciduous forests (296)	No	N/A
		Spain Segura basin	Spain Ecoregion: Northeast Spain and Southern France Mediterranean forests (799)	No	N/A
		United States Middle San Joaquin basin	United States Ecoregion: California Central Valley grasslands (385)	Yes	Local government agencies, farmer cooperatives, and local land conservancy

Task 7: Assess business dependencies on nature

Task 7 is one of three complementary prioritization approaches that companies can use in Step 2c. Companies may choose to implement Task 6, Task 7, and/or Task 8 (or any combination of them) but must use at least one before proceeding to Task 9. The information gathered in these tasks must sit alongside the company's impact-based ranking (produced in Task 5) to inform Task 9. Companies must provide a written explanation supporting any rankings coming from these complementary approaches so that validators can interpret and approve the reasoning for reranking the most materially relevant sites from an impact perspective. Validators may ask for additional justification before approving the company's prioritization based on financial, strategic, or social considerations.

After prioritizing locations using its current understanding of stakeholder needs and engagement, the Ursus team investigated the use of business dependencies data (Task 7) to further prioritize within the company's target boundaries. Using the Exploring Natural Capital Opportunities, Risks and Exposure (ENCORE) dependencies database,[12] the team investigated the dependencies associated with the company's economic activities in its direct operations and production inputs in its upstream. However, because Ursus relies heavily on agricultural production and sourcing, the team found that most of the locations within its target boundaries were associated with very high materiality ratings because of business dependencies on a number of ecosystem services (or nature's contributions to people (NCP)). The team completed and submitted this assessment, which provided further clarity on the connection between the company's economic activities and provisioning, regulating, and supporting ecosystem services, further making the case for progression on science-based targets for nature. However, because the assessment indicated very high materiality in most, if not all, locations within the company's target boundaries, these data were not as useful for prioritization, and because the team knew that it would be integrating co-benefits (trying to maximize the company's positive impacts on nature) within Task 9, it decided not to incorporate business dependency in its ranking efforts.

Figure 4: Screenshot of ENCORE dependencies database output for two known production processes: small- and large-scale irrigated arable crops.



[12] https://www.encorenature.org/en/explore?tab=dependencies

Task 8. Consider strategic priorities, risks, and capacity for action

Task 8 is one of three complementary prioritization approaches that companies can use in Step 2c. Companies may choose to implement Task 6, Task 7, and/or Task 8 (or any combination of them) but must use at least one before proceeding to Task 9. The information gathered in these tasks must sit alongside the company's impact-based ranking (produced in Task 5) to inform Task 9. Companies must provide a written explanation supporting any rankings coming from these complementary approaches so that validators can interpret and approve the reasoning for reranking the most materially relevant sites from an impact perspective. Validators may ask for additional justification before approving the company's prioritization based on financial, strategic, or social considerations.

Because Ursus is already prioritizing via its level of stakeholder engagement (Task 6) and the team knew that it would be integrating co-benefits (trying to maximize the company's positive impacts on nature) within Task 9, it decided not to incorporate strategic priorities and risks in its ranking efforts. The team believed that given the level of stakeholder engagement at the sites where the company has previously worked, the capacity for action parallels those data.

Task 9: Prioritize within target boundaries

Before proceeding with the methods for Step 3: Freshwater and Step 3: Land, the team knew it might apply a cutoff that could affect the application of these methods for calculating science-based targets. It could apply this approach boundary by boundary or look across pressure-specific boundaries for synergies (co-benefits).

The team knew that its ranked evaluations had to sit alongside its impact-based ranking to inform cutoffs for the first round of target setting (as mentioned below). This meant that the team had to use both the information in the environmental rankings (from Task 5) and in the complementary rankings (from Tasks 6, 7, and 8) to inform its first round of Freshwater and Landscape Engagement targets.

For this target-setting exercise, the Ursus team decided to apply the prioritization approaches provided by SBTN for its Freshwater Quantity and Freshwater Quality targets in order to identify locations with the highest urgency of action that will require the use of a local model (if available) in Step 3 (for Freshwater), and the locations where they have both freshwater and land pressures that could benefit from Landscape Engagement targets in Step 3 (for Land). By using this approach to evaluate the rest of the company's locations and inform its target-setting strategy, the team hoped to reduce the time needed to set targets covering all locations within its target boundaries for each material pressure.

FRESHWATER TARGETS

For targets on freshwater use and freshwater pollution (addressed in Step 3: Freshwater), the team knew it was recommended to select the highest 10% of basins as top-priority basins for the first round of science-based targets and that the ranking of basins may be different for water quantity than for water quality. Because Ursus operates in fewer than 10 basins and sources from fewer than 10 basins, the team chose one basin from direct operations and one basin from the company's upstream activities.

Looking at the company's direct operations data for water use, the team opted to start setting water use targets (using the Step 3 Freshwater Quantity methods) with the Meuse basin in Belgium. This basin was identified as a high priority in Step 2b using the combined ranking for pressures and biodiversity, in addition to which the company had established stakeholder engagement (Task 6). The team then turned to the Freshwater Quality target for direct operations. Taking the co-benefits approach and reviewing the basins with Freshwater Quantity targets, the team realized that the highly ranked basins overlapped. It decided to set Freshwater Quality targets for the same river basin: the Meuse basin.

Looking at the company's upstream operations data for water quantity and quality, the team decided to start setting targets in the Middle San Joaquin basin because it was among the highest priorities across both targets and the company had previous stakeholder engagement there. This decision incorporated the environmental ranking, stakeholder engagement, and co-benefits to most efficiently use company resources for positive impacts on nature.

Table 17: Combination of environmental ranking and previous stakeholder engagement data for a final ranking of the Freshwater Quantity target boundary in direct operations.

	WATER QUANTITY TARGET BOUNDARY (DIRECT OPERATIONS)					
	Site ID	**Activities at site**	**Location**	**Combined environmental ranking**	**Known communities of Indigenous peoples and other affected stakeholders**	**Prioritized site for target boundary**
Direct operations	DO #1	Manufacturing of products; packaging	Belgium Meuse basin	1	Local government agencies and local conservation organization	Meuse basin
	DO #2	Manufacturing of products; packaging	France Seine basin	3	N/A	
	DO #3	Manufacturing of products	United Kingdom North West basin	5	N/A	
	DO #4	Manufacturing of products	Spain Tajo basin	4	N/A	
	DO #5	Growing of crops	Germany Rhine basin	2	Small-scale farmers	

Table 18: Combination of environmental ranking and previous stakeholder engagement data for a final ranking of the Freshwater Quantity target boundary in upstream operations.

	WATER QUANTITY TARGET BOUNDARY (UPSTREAM TARGET BOUNDARY A)				
	Commodity	**Location**	**Combined environmental ranking**	**Known communities of Indigenous peoples and other affected stakeholders**	**Prioritized site for target boundary**
Upstream	Cocoa	Côte d'Ivoire: Gulf of Guinea basin	11	Local communities and small-scale farmers	Middle San Joaquin Basin
		Ecuador: Babahoyo basin	12	Indigenous communities and farmer cooperatives	
		Ghana: Volta basin	10	N/A	
	Corn/maize	United States: Upper Mississippi basin	7	Local land conservancy	
	Paperboard	United States: Lower Mississippi basin	7 (tie)	Local land conservancy	
	Soy	Argentina: Negro basin	9	N/A	
		Brazil: Tocantins basin	2	N/A	
		India: Godavari basin	6	N/A	
	Tree nuts	Côte d'Ivoire: Sassandra basin	5	N/A	
		India Ganges—Brahmaputra basin	1	N/A	
		Spain Segura basin	4	N/A	
		United States Middle San Joaquin basin	3	Local government agencies, farmer cooperatives, and local land conservancy	

LANDSCAPE ENGAGEMENT TARGET

For the Landscape Engagement target (Step 3: Land) the team knew it was recommended to use the outcome of the company's land use and land use change and soil pollution target boundary rankings (combined with biodiversity) to identify either the top 10% of areas within the union of the target boundaries for land use, land use change, and soil pollution to engage in landscape initiatives OR to use the ranking to identify two landscape initiatives, regardless of their size, within these target boundaries. If using the top 10%, companies should include sites that cover at least 10% of the total direct operations and upstream target boundaries (respectively). In each of these sites, companies will be expected to engage in landscape initiatives, following V1.0 Step 3: Land methods.

Taking the co-benefits approach and reviewing these basins against its land target boundary data, the Ursus team found that the selected basin was also a high priority for land: the Meuse basin, being the Western European broadleaf forests ecoregion in Belgium. Additionally, the team noticed that Ursus had stakeholder engagement in the highest priority site for land use and land use change: Germany, again in the Western European broadleaf forests ecoregion. These two locations will also be where the company focuses its initial efforts for the Landscape Engagement target. Applying this approach, the team was able to maximize co-benefits for nature and resource efficiencies within the company. It anticipated that this approach would also allow Ursus to invest in developing strong relationships with local stakeholders—critical for determining ambition and the equitable implementation of targets.

SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE