



Land Version 2 Public Consultation: Summary

Help shape the next version of science-based targets for Land.

The draft guidance for Version 2 is open for public comment from April 29 to May 27 (available [here](#)).

Version 1 technical guidance remains available for company adoption and will continue to be valid for six months after the release of Version 2 in 2026, giving companies a stable, actionable framework to work from today. Version 1 is designed to be compatible with the forthcoming Version 2 (V2) guidance.

What have we added?

New science to guide action: This includes the introduction of place-based thresholds across more than 800 ecoregions.

- This enables companies to better understand the ecological limits in each landscape they operate in or source from.
- This information can support more targeted and effective action, focusing efforts where interventions are most needed and most likely to have meaningful impact.

New guidelines for implementation. New *Accounting Guidelines* accompany the V2 methods. They include robust and consistent approaches to understanding and measuring corporate impacts on land, and are aligned with best practice standards and frameworks, such as AFi and the GHG Protocol Land Sector and Removals (draft) guidance (LSRG).¹

Improved flexibility for companies: V2 includes more flexible implementation options:

- **Flexible approaches to improving land outcomes:** companies can choose between two Land Area targets within Target 2. Companies can also choose between combatting soil organic carbon loss, soil erosion, or acidification within the Land Quality part of Target 2.
- **No Conversion target dates:** Where companies cannot meet their 2025 target date, they can commit and publish the specific date by when they will be Deforestation and Conversion Free (DCF), within a defined target window. Paired with disclosure of DCF commodity volumes, this approach enables

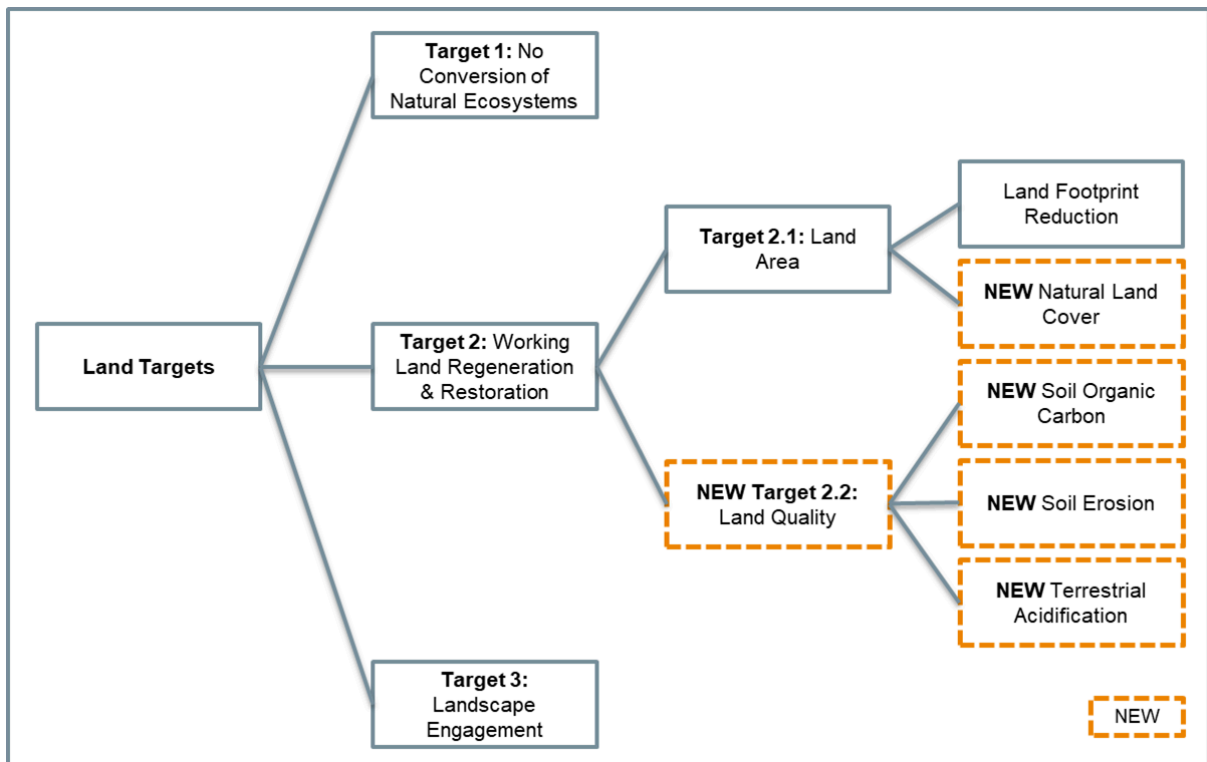
¹ References to the LSRG are subject to change pending the finalization of that guidance



more companies to engage in meaningful action for nature and encourages transparency, while maintaining the integrity of science-based targets.²

Why it matters for business

The Land V2 methods provide a robust yet flexible place-based approach that enables companies to take credible action on land-related risks. With expanded impact coverage and more flexible target-setting, they help companies allocate resources efficiently, safeguard operational continuity, and build resilience.



Land V2 methods expand the coverage of science-based targets with the addition of new targets within Target 2.

² SBTN acknowledges that, due to insufficient collective global progress, not all companies will achieve the 2025 deforestation and conversion free (DCF) target date. Instead of shifting target dates, SBTN is retaining the urgency of 2025 targets while taking a pragmatic approach.