

Question	Response
How does Version 2 Land methods align with Scopes 1-3?	SBTs across land, freshwater, and ocean cover both direct operations (Scope 1) and upstream supply chains (Scope 3). Target 2 pathways in Version 2, specifically, address direct operations but are complemented by Land Targets 1 and 3 which are applicable across company supply chains in both direct operations and upstream supply chains.
How does SBTN define natural land?	Natural ecosystems are considered to be ecosystems that substantially resemble—in terms of species composition, structure, and ecological function— what would be found in a given area in the absence of major human impacts. This includes human-managed ecosystems where much of the natural species’ composition, structure, and ecological function are present. See section 5.4 of the Accounting Guidelines for Impacts on Land-use and the Environment (AGILE) for further information.
What companies / sectors is Target 2: Working Land Regeneration and Restoration aimed at?	Target 2 consists of two sub-targets - a land area target and a land quality target. As part of the Land Area target, large, agricultural companies can set a Land Footprint Reduction target or a Natural Land Cover target, or both. All other companies must set a Natural Land Cover Target.
Who should respond to the public consultation? Will SBTN run piloting for V2 methods?	SBTN encourages all interested companies and organizations to participate and provide feedback in the public consultation. The Version 2 draft guidance is open for public consultation now – closing May 27, 2025. SBTN expects to pilot Version 2 methods before their final release in 2026.

<p>How does SBTN and V2 methods take into account the potential impacts on farmers / smallholders?</p>	<p>Companies must set all land targets for which they are responsible; this means that in addition to addressing conversion of natural land and working on natural land area and land quality, companies must also engage in landscape scale initiatives in material landscapes. The engagement of farmers, smallholder groups, and other relevant stakeholders is a condition required within the identification of an appropriate landscape scale initiative. In this context, we hope that a more relevant and localized assessment of costs and benefits for different stakeholders will be possible. Additionally, the scale and timeline for which cost and benefits are measured matters. If companies are working to halt and reverse the loss of nature in places, and taking regenerative actions that support increased ecological productivity in places there is an argument that if cash flow can be maintained for farmers and smallholders that the long term benefits on agricultural productivity represent a significant benefit, even if there are short term costs. Regardless, this should be understood in a more local context and the landscape engagement target provides an avenue for corporate engagement in these cost-benefit discussions and decisions.</p>
<p>How are ecological thresholds considered in targets 2 and 3?</p>	<p>Building on Version 1, this updated guidance now includes quantitative methods for calculating land quality under Target 2, resulting in greater specificity for companies to consider place-based characteristics and ecological thresholds for these identified land quality indicators, at the ecoregion level. As specified under the expanded Target 2, companies are expected to take actions in landscapes linked to their direct operations and upstream supply chains to drive targeted ecological and social benefits, while also creating an enabling environment for achieving these goals.</p> <p>As in Version 1, the Landscape Engagement target (Target 3) continues to use existing landscape initiatives as a vehicle to drive the implementation of corporate actions that must be deployed collectively and at scale.. Companies are encouraged to include information provided by ecological thresholds data to help inform the selection of landscape initiatives, where possible. For example, areas where the ecoregion level average of the land quality categories has exceeded ecoregion thresholds for those categories may be prioritized due to the more pressing need to improve ecological conditions in these areas. Ecoregion thresholds may also be used where relevant for a given landscape initiative to inform the level of ambition of actions on the ground that contribute to improvement of ecological conditions.</p>

<p>Will it be mandatory for companies to set Land Quality targets for ALL ecoregions?</p>	<p>Companies are not required to set Land Quality targets for all ecoregions. There is flexibility in the outlined approach, while ensuring actions are ambitious and scientifically impactful for the specific places where companies set targets. The Land Quality component of Target 2 is meant primarily for direct operations, though there are conditions where upstream companies may set the land quality targets. Otherwise, the ecoregions relevant for a company's operations are identified and thresholds from these ecoregions are used to guide the target setting process for companies. Please see section 2.2.3. Setting the Land Quality Targets in the draft guidance document for further details.</p>
<p>Does SBTN seek to integrate democratic and participatory approaches into its development?</p>	<p>Yes, SBTN intentionally integrates democratic and participatory approaches into its development process. Led by non-governmental and not-for-profit organizations, SBTN's methods are developed through collaboration among lead organizations, grounded in science, and shaped by public consultation.</p> <p>During these consultations, SBTN actively welcomes feedback from a wide range of stakeholders, including companies, consultants, financial institutions, NGOs, academics, policy-makers, Indigenous Peoples, youth, faith-based groups, and unaffiliated individuals. This inclusive approach ensures that a diversity of perspectives informs our work.</p> <p>We recognize the need to balance ambitious conservation objectives with the realities of corporate sustainability in a complex data environment. Through open collaboration and broad public input, we aim to strike the right balance between scientific integrity, equity, and real-world feasibility.</p>

<p>What risks (if any) in an approach emphasising quantification over qualitative research?</p>	<p>The Land V2 targets represent a significant step towards an effective quantification of corporate commodity sourcing and production on land and biodiversity, in ways that have not yet been possible. They also represent an early step, and as they are implemented and developed over the coming years, we envision that SBTN will better include qualitative research and science in the guidance where it can be demonstrably acted upon, baselined, and measured by companies – which is possible with well-articulated and integrated qualitative science. We must also recognize that SBTN delivers a framework for voluntary corporate target setting that often exceeds regulatory requirements for most jurisdictions. SBTN would welcome additional suggestions, ideas, and critique of this approach and the opportunities to better include qualitative science in voluntary corporate target setting during this public consultation.</p>
<p>Are Land Targets relevant for companies that do not directly purchase commodities?</p>	<p>Yes. In Step 1a Materiality Screening companies can refer to SBTN's High Impact Commodity List (HICL), which is a compilation of commodities known to be major drivers of biodiversity loss, including those listed in the EU's Deforestation Regulation (EUDR).</p> <p>Companies check which of these commodities are present in their operations. For example, they may participate in their primary production as part of their direct operations or they may find them in their procurement if they source them for processing, manufacturing, distribution, or any other value chain activity. Companies must also indicate whether commodities such as soy and palm oil are embedded in animal feed in your value chains. Under Target 1, companies who are sourcing highly transformed and embedded commodities may include volumes in their 2030 target. They are encouraged to set milestones and take action for these commodities within the 2027 target, particularly for conversion hotspots, but are not required to do so.</p>

<p>Do all companies need to set a Land Area <i>and</i> a Land Quality target?</p>	<p>A company is required to set Working Land Regeneration and Restoration (Target 2) targets if terrestrial ecosystem use or change OR soil pollution is material according to Step 1a materiality screening. It is then required that a company set at least one Land Area target and at least one Land Quality target. In terms of the Land Area target, companies that have a material link to agriculture (i.e. produce or source agriculture products) can choose to set a Land Footprint Reduction target and/or Natural Land Cover target. Other companies will set a Natural Land Cover target only.</p>
<p>Can companies that are in the process of setting a target under Version 1 methods integrate ecoregional thresholds now?</p>	<p>Version 2 of the Land Targets methods (including finalised work on ecoregion thresholds) is not expected to be published until 2026. V2 should only be referenced in the context of providing feedback via the public consultation until it is finalized and released. However, Version 1 is designed to be compatible with the forthcoming Version 2 guidance and incentivize corporate efforts aligned with Version 2, with data that will remain directly relevant for future target-setting. Version 1 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 now.</p>
<p>What is the rationale underpinning the requirement for at least 20-25% natural land cover under Target 2?</p>	<p>It is informed by the paper <i>Securing Nature's Contributions to People requires at least 20%–25% (semi-)natural habitat in human-modified landscapes</i> (Mohamed et al. 2024). Further context is provided in the Version 2 draft target guidance and at https://doi.org/10.1016/j.oneear.2023.12.008</p>