

SBTN | Land Targets Technical Guidance | Version 2 | Public Consultation &

Dear Stakeholders,

You are invited to join the public consultation on SBTN's draft Version 2 Land Technical Guidance and the draft Accounting Guidelines for Impacts on Land-use and the Environment (AGILE). This form is designed to gather your feedback and insights on various aspects of both documents, including the content and structure. Your contributions will play a crucial role in refining and finalising the guidance. We welcome contributions from all people and organizations who have an interest in helping to shape and improve SBTN's guidance for setting science-based targets for Land.

What to expect from the survey

The form has 9 sections. A PDF of all the questions is available to download on the SBTN website if you want to look through the whole survey in advance to prepare your

 $answers.\ \underline{https://sciencebasedtargetsnetwork.org/companies/take-action/cross-step-guidance/faq/step-3/land-targets/land-v2-public-consultation}$

The initial survey section requests contact information that is being collected to aid SBTN in analyzing the feedback. Each section comprises a mix of questions with an option for selecting a choice or submitting text in the form of short and long answers. We would encourage reviewers to complete this survey after reading through the entire Version 2 technical guidance draft, including the accompanying accounting guidelines (AGILE). However, you are not expected to provide responses to every question of the survey and can skip to relevant questions or sections of most importance for you or your organization. Where making comments on specific text or graphical elements in the SBTN materials, please reference the specific document page(s) and corresponding line number(s) so SBTN can locate the text that your comment relates to.

Respondents are encouraged to provide their own original inputs to the survey. While we recognize that AI tools may be used for translations or refinements, responses that are entirely AI-generated or bot-generated without original input may be subject to further review and potential exclusion from the analysis. SBTN reserves the right to exclude submissions that it reasonably deems to be entirely AI- or bot-generated from analysis.

Please note that **feedback submitted outside the official consultation channels and unclear or incomplete submissions may not be reviewed or considered** as part of the consultation process.

Please note that all submitted information and data will be treated with respect for your privacy in compliance with SBTN's privacy policy and applicable privacy laws and regulations. All information collected in this public consultation will be anonymized to protect each reviewer's identity. No names or other identifying information will be used when discussing or reporting data. SBTN will keep all data collected in a protected server.

SBTN greatly appreciates your time, expertise, and perspectives. If you have any questions or issues in accessing this survey, please reach out to SBTN at https://sciencebasedtargetsnetwork.org/contact

nequireu

About you / your organisation

1			
First Name	*		

2
Last Name *
3
Job title *
4
Email *
5
Confirm email *
Committee and the control of the con

Organization name (if responding as an individual, please put 'individual') *

Type of organization *

\bigcirc	Corporate (private sector)
\bigcirc	Financial Institutions
\bigcirc	Professional Services & Consultancies
\bigcirc	Industry Associations & Business Networks
\bigcirc	Government & Public Sector
\bigcirc	State Owned Enterprises
\bigcirc	Multilateral & International organizations
\bigcirc	Civil Society & Advocacy NGOs
\bigcirc	Academia, Research Institutions and Think Tanks
\bigcirc	Standard-setting bodies
\bigcirc	Service-oriented Nonprofits & Foundations
\bigcirc	Media & Journalism
\bigcirc	Labor Unions & Worker Organizations
\bigcirc	Technology
\bigcirc	Healthcare
\bigcirc	Retail
\bigcirc	Hospitality
\bigcirc	Education
\bigcirc	Manufacturing
\bigcirc	Agriculture
\bigcirc	Construction
\bigcirc	Transportation & Logistics
\bigcirc	Energy & Utilities
\bigcirc	Telecommunications
\bigcirc	Real Estate
\bigcirc	
\cup	Insurance
0	Insurance Entertainment & Media

Burundi

What country is your organization headquartered in? If you are responding in a personal capacity, please provide the country where you are based. *

\bigcirc	Afghanistan
\bigcirc	Albania
\bigcirc	Algeria
\bigcirc	Andorra
\bigcirc	Angola
\bigcirc	Antigua and Barbuda
\bigcirc	Argentina
\bigcirc	Armenia
\bigcirc	Australia
\bigcirc	Austria
\bigcirc	Azerbaijan
\bigcirc	Bahamas
\bigcirc	Bahrain
\bigcirc	Bangladesh
\bigcirc	Barbados
\bigcirc	Belarus
\bigcirc	Belgium
\bigcirc	Belize
\bigcirc	Benin
\bigcirc	Bhutan
\bigcirc	Bolivia
\bigcirc	Bosnia and Herzegovina
\bigcirc	Botswana
\bigcirc	Brazil
\bigcirc	Brunei
\bigcirc	Bulgaria
\bigcirc	Burkina Faso

\bigcirc	Ukraine
\bigcirc	United Arab Emirates
\bigcirc	United Kingdom
\bigcirc	United States
\bigcirc	Uruguay
\bigcirc	Uzbekistan
\bigcirc	Vanuatu
\bigcirc	Vatican City
\bigcirc	Venezuela
\bigcirc	Vietnam
\bigcirc	Yemen
\bigcirc	Zambia
\bigcirc	Zimbabwe
	9
	9 which regions does your organization have significant operations or value chain activities? *
	which regions does your organization have significant operations or value chain activities? *
	which regions does your organization have significant operations or value chain activities? * North America
	which regions does your organization have significant operations or value chain activities? * North America Central America
	which regions does your organization have significant operations or value chain activities? * North America Central America South America
	which regions does your organization have significant operations or value chain activities? * North America Central America South America Africa
	which regions does your organization have significant operations or value chain activities? * North America Central America South America Europe
	which regions does your organization have significant operations or value chain activities? * North America Central America South America Europe Asia

10
Are you responding to this survey based on your experience and understanding of *
Your own organization
A specific client
Your experience with a range of organizations
Other
11
Land owners / managers. Are you or your organization a *
Land owner
Land manager
The value chain partner of a land owner or manager
All of the above
n/a
12
Does your organization have a validated Science Based Target for Nature? *
Yes
○ No
13
Is your organization in the process of setting a Science Based Target for Nature? *
○ Yes
○ No
O Not sure

Over 450 million

W	hich SBTN target is your organization planning to set?
	Land
	Freshwater
	Ocean
	15
W	/hat is your company's annual turnover (revenue)? *
\bigcirc	Less than 1million
\bigcirc	1m to 49 million
\bigcirc	50 - 450 million

Primary currency *

\bigcirc	United States Dollar (USD)
\bigcirc	Euro (EUR)
\bigcirc	British Pound Sterling (GBP)
\bigcirc	Japanese Yen (JPY)
\bigcirc	Australian Dollar (AUD)
\bigcirc	Canadian Dollar (CAD)
\bigcirc	Swiss Franc (CHF)
\bigcirc	Chinese Yuan Renminbi (CNY)
\bigcirc	Swedish Krona (SEK)
\bigcirc	New Zealand Dollar (NZD)
\bigcirc	Mexican Peso (MXN)
\bigcirc	Singapore Dollar (SGD)
\bigcirc	Hong Kong Dollar (HKD)
\bigcirc	Norwegian Krone (NOK)
\bigcirc	South Korean Won (KRW)
\bigcirc	Turkish Lira (TRY)
\bigcirc	Russian Ruble (RUB)
\bigcirc	Indian Rupee (INR)
\bigcirc	Brazilian Real (BRL)
\bigcirc	South African Rand (ZAR)
\bigcirc	Other

Over 10,000 employees

\bigcirc	1 - 50 employees
\bigcirc	51-250 employees
\bigcirc	251-1000 employees
\bigcirc	Over 1,000 employees

Please select the range that best represents your total number of full-time employees. *

Version 2 Target Setting Technical Guidance

Looking at the whole technical guidance document and the proposed updates to Version 2 overall.

18

To what extent do you agree or disagree with the following statements?

	Strongly agree	Agree	Neutral	Disagree	Strongly Disagree
Version 2 contains three land targets. The draft effectively describes the targets, their context, and includes sufficient supporting information	0			0	0
SBTN Land Targets Version 2 increases the ambition of land targets in halting and reversing nature loss	0	\circ	\bigcirc	0	0
SBTN Land Targets Version 2 demonstrate a credible framework for addressing company impacts on land	0	\bigcirc	\bigcirc	0	0
SBTN Land Targets Version 2 recognize company implementation barriers and increase feasibility while maintaining	0	\circ	0	0	0

Target 1 - No Conversion of Natural Ecosystems

19

To what extent do you agree or disagree with the following statements about Target 1?

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Target 1 is structured in a way that allows companies to flexibly respond to conversion at different stages of their value chains?	0	0	0	0	0
Target 1 is a credible target that will allow companies to achieve no conversion of natural ecosystems	0	0	0	\bigcirc	0
Target 1 includes sufficient resources and descriptions to allow a company to set the target		0	0	0	0
Target 1 conveys the urgency of achieving no deforestation and no conversion commitments	0	0	0		0

20

No Conversion Target Dates | SBTN Land has updated the guidance and requirements in V2 around target dates for achieving no conversion. Target dates of 2025, 2027, and 2030 are retained based on commodity and value chain position, but companies have more flexibility to define what portions of these targets they can achieve, and to set their no conversion ambition within a target date window. Do you agree with the approach that has been proposed?

\bigcirc	Yes
\bigcirc	No
\bigcirc	Not sure

Please provide additional reedback on your response to the previous question

22

Target 1 - No conversion | Embedded commodities

Embedded commodities refer to raw materials like soy, palm oil, beef, cocoa, or timber that are present in processed products but not always easily visible to end consumers or downstream companies. For example, soy may be embedded as animal feed in livestock products, or palm oil may be present in processed foods and cosmetics.

SBTN is conscious that the inclusion of embedded commodities in the scope of the No Conversion of Natural Ecosystems target poses numerous challenges to companies, most notably due to the lack of visibility on ingredients, the mixing of commodities from multiple origin in a processed product and the difficulty to retrieve relevant information from suppliers that are several steps removed from downstream companies.

	Yes	No	Not sure
Should SBTN broaden the inclusion of embedded volumes in the scope of the No Conversion target?	0	0	0
Should SBTN introduce a limit around the stages of the value chain beyond which a company must retrieve information also for embedded commodities? (e.g., a retail company buys a chocolate bar which contains milk, which was produced by cows fed with soy: should the retail company go beyond tier 1 supplier, hence beyond the company selling the chocolate bar?)			
Should SBTN Introduce explicit calculation methodologies or templates to estimate embedded volumes (e.g., soymeal in livestock supply chains)?			

Embedded Commodities (contd). Do you have any suggestions or recommendation on the modalities through which SBTN should guide companies in tackling conversion linked to embedded volumes?
Embedded Commodities (contd). Do you have any resources that you, as an individual or as an organization, can share with SBTN on this topic?
Target 1 Data & Tools SBTN would welcome recommendations or suggestions of datasets and/or tools that can be used for calculating conversion - in particular for grasslands / wetlands. Please provide details of where or how they can be accessed
We welcome wider feedback on the proposed updates to target 1 - no conversion of natural ecosystems. If providing specific feedback, please cite the relevant page and line numbers you are referring to.

Target 2 - Working Land Regeneration and Restoration

27

To what extent do you agree or disagree with the following statements about **Target 2 - Land Regeneration and Restoration**

	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Target 2 is structured in a way that allows companies to flexibly contribute to the regeneration and restoration of working lands and wider landscapes associated with their activities or commodity sourcing.					
The inclusion of both land area and land quality targets increases the robustness of SBTN Land Targets	\bigcirc	0	\bigcirc	0	\bigcirc
The inclusion of specific targets for land area and land quality leverages useful and relevant science to generate science-based targets		0		0	0
Target 2 includes sufficient resources and descriptions that allow a company to set the target.		0	\bigcirc	0	\circ
The inclusion of additional target pathways and a broadening of sector applicability in target 2 will increase flexibility for companies setting Land targets?		0		0	

to select a land footprint reduction approach, to increase natural land cover, or both. Do you agree with this approach?
○ Yes
○ No
O Not sure
29
What about this approach might make this target successful or what might hinder its application?
30
Land Quality targets Ecoregion Selection. In Target 2, section 2.2.3 of the technical guidance document, an alternative approach to ecoregion selection has been provided. Do you think it would useful to provide further guidance for companies to select ecoregions for setting Land Quality targets?
○ Yes
○ No
O Not sure
31
We welcome further feedback on your answer above on an alternative approach to ecoregion selection
32
SBTN Land's research on the development of ecoregion thresholds will be submitted to a peer-reviewed journal for publication. Would you be interested in serving as a reviewer for this publication ?
Yes
○ No

Target 2 provides companies associated with the production or sourcing of agricultural commodities

We welcome wider feedback on the proposed updates to Target 2 - Working Land Regene Restoration.	ration and
If providing specific feedback, please cite the relevant page and line numbers you are referring to.	

Target 3 - Landscape Engagement Target

34

To what extent do you agree or disagree with the following statements about Target ${\tt 3}$ - Landscape Engagement? *

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
Target 3 is structured in a way that allows companies to flexibly respond to how they engage in a materially relevant landscape scale initiative	0	0	0	0	\circ
Corporate work on target 3 will likely lead to broader investment in landscape initiatives and may lead to transformationa I shifts at the landscape scale	0	0	0	0	\circ
Target 3 includes sufficient resources and descriptions that allow a company to set the target.	0	0	0	\circ	0
The flexibility permitted in the selection of landscape-scale indicators for Target 3 will lead to better integration of company actions into landscape scale initiatives.	0	0	0		0
35					

We welcome wider feedback on the proposed updates to target 3 - Landscape Engagement.

If providing specific feedback, please cite the relevant page and line numbers you are referring to.

Accounting Guidelines for Impacts on Land-use and the Environment (AGILE)

The following questions relate to the new SBTN Land Accounting Guidelines document

Thinking about the Accounting Guidelines (AGILE) - To what extent do you agree with the following statements?

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree
The AGILE are structured appropriately and easy to understand	\circ	\bigcirc	\circ	\bigcirc	0
The AGILE provide comprehensive and robust methods to support companies in calculating their impacts on land	0	0	\circ	0	0
There is clear interoperability between the AGILE and Version 2 of SBTN Land Technical Target Setting Guidance	0		\circ		0
Yes, it is bette No, it would Not sure	er to have two separat be better to integrate	e documents into one documen	t		
If you would l	ike to explain your i	response to the	previous question,	we would welcoi	me feedback

AGILE Chapter 1. Can reviewers suggest additional calculation tools and resources that should be referenced in the AGILE?
40
AGILE Chapter 6. Do reviewers have any other recommended methodologies/guidance that should be referenced for the calculation of NH3, NOX and SO2 emissions?
41
We welcome wider feedback on AGILE. If you are providing specific feedback, please cite the relevant page and line numbers you are referring to.

Characterization Factors | Response Options | High Impact Commodities

42

The SBTN Land Hub is developing characterization factors to help quantify how specific land management practices affect environmental outcomes under different conditions. These characterization factors will support landowners, land managers and their value chain partners in understanding the potential impact of practice changes across regions and production systems.

Which combinations of land impact category, practice change, commodity, and geography would be most useful for you and your value chain partners to better understand the development of characterization factors? (*Please fill in up to 20 combinations*) (image attached)

Please submit your combinations in the the answer box below in the following format (impact category > Response Option > Commodity > Geography). Please also share any other response options, geographies or commodities that should be prioritized, or any comments on how this data would be used in your context.

Land impact categories	Response option (practice change)	Commodity or production system
Terrestrial acidification	Cover cropping	Cattle (beef)
Soil organic carbon	Mulching	Dairy
Soil erosion	Biochar application	Poultry
	Reduced tillage / no-till	Pigs
	Intercropping	Soy
	Rotational grazing	Wheat
	Silvopasture	Rice
	Nitrification inhibitors	Oil palm
	Precision fertilizer application	Rubber
	Extended logging rotation	Cocoa
	Reduced impact logging	Coffee
	Multi-species plantations	Sugarcane
	Agroforestry	Fruits and vegetables
	Managed fallows	Tree nuts
	Water harvesting / improved irrigation	Forestry/timber
	Rewetting of peatlands	Agroforestry / silvopastoral systems
	Organic amendment (e.g. compost, manure)	Mixed cropping systems
	Crop diversification	Non-timber forest products
	Improved pasture management	Other (please specify)
	Other (please specify)	

The SBTN Land Hub is building a curated, open-access database of literature to assess the effectiveness of land management practices ("response options") in delivering improvements across key land impact categories (e.g., soil erosion, soil organic carbon, terrestrial acidification).

We are seeking published and grey literature that provides empirical or modelled evidence on how specific response options influence land impacts under varying production conditions. Submissions can include peer-reviewed journal articles, meta-analyses, technical reports, field trial results, or validated models.

We are especially interested in studies that include:

- Evidence quality and methodology (e.g. peer-reviewed, number of sites, time period)
- Production system or commodity (e.g. beef, cocoa, soy, forestry)
- Geographic context, ideally with location-specific data (national, sub-national, or ecoregion level)
- Response options including single interventions or bundles (e.g. agroforestry + organic amendments)
- Impact categories e.g. changes in soil health, erosion, carbon stocks, water availability
- Direction and type of change (quantitative or qualitative
- Implementation conditions such as climate, soil characteristics, slope, land tenure, or market context
- Unintended consequences or trade-offs (e.g. leakage, yield penalties, biodiversity loss, socioeconomic impacts)

This database will support the development of characterization factors and enable users – including companies, investors, and policymakers – to identify which interventions are most effective in specific land use, commodity, and ecological contexts.

Please include citation links or websites (e.g. DOI, public URLs). If the source is not publicly

available, please indicate access conditions or share a contact name and email	
44	
SBTN have included a list of conversion driving commodities in Annex 1a of the Target Setting technical guidance document. If you think additional conversion-driving commodities should be included in this list, please add them here with your rationale / evidence for inclusion.	

Additional feedback or comments

45	
If you have any additional feedback, insights, or considerations that you believe would contributhe improvement of SBTN Land Targets Version 2 and / or the Accounting Guidelines, please shappened below.	

This consultation

46
How did you find out about this public consultation? (Select all that apply)
SBTN website
SBTN Newsletter
○ LinkedIn
○ x
News website
Word of Mouth
Search Engine
Other
47
If you do not already receive the SBTN newsletter, would you like to sign up to stay informed with the latest news from the SBTN?
Yes
○ No
48
SBTN would like to keep you updated regarding major milestones or releases of Version 2 of the Land Targets and other feedback opportunities. Please let us know if you consent to SBTN contacting you via the email you have provided at the start of this survey? *
○ Yes
○ No

How accessible did you find this survey?

Extremely accessible Somewhat accessible Neutral Not so accessible Not at all accessible If you would like to explain your response to question 45, we would welcome feedback		
Neutral Not so accessible Not at all accessible	\bigcirc	Extremely accessible
Not so accessibleNot at all accessible	\bigcirc	Somewhat accessible
Not at all accessible	\bigcirc	Neutral
50	\bigcirc	Not so accessible
	\bigcirc	Not at all accessible
If you would like to explain your response to question 45, we would welcome feedback	5	
	If y	ou would like to explain your response to question 45, we would welcome feedback

This content is neither created nor endorsed by Microsoft. The data you submit will be sent to the form owner.

