



SCIENCE BASED TARGETS NETWORK  
GLOBAL COMMONS ALLIANCE

# SBTN Claims Guidance

Version 1.1

June 2025

Version History

Version	Update description	Release Date	Effective Dates
1.0	First version of the SBTN Claims Guidance	23 September 2024	23 September 2024
Addendum to reflect:			
1.1	<ul style="list-style-type: none"><li>Changes to No Conversion of Natural Ecosystems Target</li><li>Clarification of use cases for using the “net” wording in freshwater quantity targets</li><li>Changes to minimum mandatory disclosure elements</li></ul>	24 June 2025	24 June 2025

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# 1.0 Scope

This claims guidance document is intended to be used by companies using SBTN methods and passing through the Accountability Accelerator validation process.

This guidance applies to approved claims from the following SBTN methods:

- Steps 1: Assess (V 1.0 & 1.1)
- Step 2: Prioritize (V1.0 & 1.1)
- Step 3: Set targets - Freshwater (V1.0 & V1.1)
- Step 3: Set targets - Land (Version 1.0)

## The SBTN Validation Pilot June 2023 - July 2024

- Piloting companies must take into account that approved targets can be made public at the latest by January 10, 2025 based on the following rules:
  - *Method Validity:* Companies must use the latest version of methods and tools approved by SBTN. Submissions for validation that use previous versions of the tools or methods can only be submitted for validation within 6 months of the publication of the revised method or tool.
  - *Target Validity:* Companies with approved targets must announce their target publicly on the SBTN website within 6 months of the approval date.
- Pilot companies **must** use the following language to introduce all targets set and validated during the pilot phase: “[Company or business unit name] has received validation for [land science-based targets] and/o for [X number of freshwater science-based targets] from SBTN during an initial validation pilot phase.”.
- This overarching statement must be followed by the list of approved targets or the link to SBTN’s beta version of the target tracker.
- Companies can stop using the overarching statement once they have demonstrated via the resubmission service that their targets fully align with any of the method versions allowed at the time of resubmission; this means without the use of pilot exceptions.

# 2.0 Making claims

## 2.1 Prerequisites

In order to make any public claims about Steps 1 and 2 completion or Step 3 target-setting, companies must achieve the following:

1. Submit for validation using an eligible method version as per SBTN requirements.
  - Submissions of Steps 1 and 2 V1.0 and Step 3 - Freshwater V1.0 are valid until January 10, 2025.
2. Meet all minimum validation requirements of the SBTN method version used.
3. Receive validation from Accountability Accelerator and wait for publication on the target tracker.

Companies can only obtain validation of Step 3 targets following validation of Steps 1 and 2.

Companies must only make claims about science-based targets associated with subsidiaries and/or business units, and not the parent company when that is the case; and claims must be associated with the locations where they have set and validated science-based targets in accordance with the Step 3 methods.

**Until companies complete target-setting across their full target boundaries and the realms that are material, they will not have met the requirements to make a full achievement claim of having set science-based targets for nature.**

For land targets, claims are enabled once all required land targets have been set by the company and validated.

For freshwater targets, claims for individual targets are enabled once they have been set and validated, irrespective of whether they are for direct operations or upstream activities.

To make claims along the SBTN five-step framework, there is no obligation on the following:

- Time requirements for moving from Steps 1 and 2 validation to Step 3 validation
- Completion of target boundaries for freshwater targets
- Setting targets for all realms that are material for the company (freshwater, land and oceans)

Claims will be limited to what the company has submitted for validation and gotten approval on.

SBTN reserves the right to:

- a) remove approved companies that do not follow this guidance, misuse any claims or over-claim

- b) change this guidance in the future; any changes will be duly communicated to impacted companies

## 2.2 Definition of claims

ISEAL defines sustainability claims as “promotional communications about the sustainability attributes of a product, process, service, or organization”.

In SBTN’s framework, claims are:

- a) the approved statement companies must use when completing Steps 1 and 2 and obtaining validation
- b) the approved target language that companies must use for validated science-based targets
- c) any approved overarching statements companies must use when their science-based targets have been approved as part of a pilot, or when referring to a group of approved science-based targets

Additional communication guidance may be provided by SBTN in specific situations (e.g., when participating in a pilot).

## 2.3 Claims language requirements

For any communications about Steps 1 and 2, companies must include:

1. The SBTN-approved language for completion of Steps 1 and 2 as specified in this guidance.
2. Whether Steps 1 and 2 have been conducted at the parent-group level, the subsidiary level or at the business unit level.

For any communications about targets, companies must include:

1. The SBTN-approved target language for your science-based target as specified in this guidance, either directly in the communication itself or easily accessible, by including a link or footnote to SBTN’s target tracker.
2. Whether targets have been set at the parent-group level, the subsidiary level or at the business unit level.

## 2.4 Recommendations

In addition to these core elements, it is recommended that companies consider including the following contextual information in their communications:

1. An overview of the SBTN five-step framework.
2. Recommendations to peers on how to best prepare for setting and validating science-based targets for nature or overcome barriers.

3. An explanation of the activities and/or commodities covered by your science-based target(s).
4. A clarification that your validated targets are the start of a journey to implement actions to achieve those targets.
5. Your plans to achieve the targets in line with the AR3T framework of the SBTN: Avoid, Reduce, Regenerate, Restore, Transform.
6. Communication around the urgency of action and role of business, and the need for integrated action across climate and nature.

## 2.5 What to avoid

When making Step 3 target claims, companies must avoid the following:

1. Using approved target language on product labeling.
2. Using the following terms in connection with your target(s): “nature positive,” “net positive” or any other claims that are not validated under the SBTN framework.
3. Including any additional details within the approved target language that have not been validated, such as other related but separate targets or action plans.
4. Using the SBTN logo in any form.
5. “Over-claiming” by potentially misleading or inaccurate communications about your SBTN’s target-setting journey / pathway or about your approved target(s) by carefully fact checking your communications.

## 2.6 Validity of claims

Companies are permitted to continue making claims so long as SBTN requirements are met on an ongoing basis. Companies with validated targets must review the SBTN Corporate Manual for Setting Science-based Targets for Nature and the SBTN Validation Requirements and Recommendations, specifically on the rules for target validity and recalculation<sup>1</sup>.

## 2.7 Evolution of claims

Companies that obtain validation of their science-based targets must use this guidance; adjustments to statements and target templates are not negotiable.

However, SBTN will continue to learn from its scientific research, its engagement with other organizations and from validation of science-based targets (through the Accountability Accelerator), and so it’s foreseen that claims will continue to evolve in parallel to SBTN’s technical guidance, call to action and integration with other frameworks.

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<sup>1</sup> Visit <https://sciencebasedtargetsnetwork.org/companies/take-action/>

# 3.0 SBTN-approved claims language

## 3.1 Step 1 & 2 claims

SBTN will allow for the following claim to be made once Steps 1 and 2 have been validated:

“[Company, subsidiary or business unit] has completed a materiality assessment and prioritization of its impacts on nature as part of the SBTN framework, using the technical guidance in Steps 1 & 2 [V1.0, V1.1.]”

For an overview of the connections between SBTN Step 1&2 and other sustainability frameworks and initiatives, see Step 2 V1.1 (Appendix 4)<sup>2</sup>.

## 3.2 Step 3 claims

### 3.2.1 GENERAL REQUIREMENTS FOR FRESHWATER TARGETS

- Where companies use global basin models for target-setting, the target values are subject to revision on an annual basis from the date of initial target validation, based on locally available models added to the SBTN basin threshold tool.
- For upstream freshwater targets, if the basin location is not the raw material stage, this must be added in brackets. For example, “[Company] will reduce its upstream (T1) water withdrawal.....”
- If a company is using a local model considering only deep groundwater (not connected to surface water), this must be noted in the target language.
- Targeted thresholds must use a minimum of two decimal numbers and percentage reduction compared to baseline must use a maximum of one decimal; round up when 5 or >5.
- Companies cannot make any science-based claims about targets set with other supporting frameworks or standards, such as contextual water targets or the Alliance for Water Stewardship (AWS).
- Companies may use the following overarching claim:

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<sup>2</sup> Note that SBTN does not guarantee that the SBTN methodology aligns with other reporting frameworks currently.



[Company] has set [X number of targets] science-based targets for freshwater in line with the Science Based Targets Network; [x number of targets] for freshwater withdrawals and [x number of targets] for freshwater quality.<sup>3</sup>

### 3.2.2 CLAIMS: FRESHWATER QUANTITY TARGET

Target type	Target language
<b>Annual</b>  Using direct or secondary measurement	<p><u>For direct operations:</u> [Company] will reduce its water [net*] withdrawal in its direct operations in the [basin name] basin to [X] ML/ year by the year [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p> <p><u>For direct operations maintenance:</u> [company] will maintain its [net*] water withdrawal in its direct operations in the [basin name] basin at [X] ML/ year until the year [target year], compared to an average [year range for baseline] baseline.</p> <p><u>For upstream:</u> [Company] will reduce the [net*] water withdrawal in its supply chain in the [basin name] basin to [X] ML/ year by the year [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p> <p><u>For upstream maintenance:</u> [company] will maintain the [net*] water withdrawal in its supply chain in the [basin name] basin at [X] ML/ year until the year [target year], compared to an [year range for baseline] baseline.</p>
<b>Monthly</b>  Using direct or secondary measurement	<p><u>For direct operations:</u> [Company] will reduce its [net*] water withdrawal in its direct operations in the [basin name] basin between [X%] and [X%] depending on the month by the year [target year] ([Month][X%] = max [X] ML, [Month][X%] = max [X] ML, etc.).</p> <p><u>For direct operations maintenance:</u> [Company] will maintain its [net*] water withdrawal in its direct operations in the [basin name] basin between [X] ML and [X] ML by the year [target year] ([Month]= max [X] ML, [Month] = max [X] ML, etc.).</p> <p><u>For upstream:</u> [Company] will reduce the [net*] water withdrawal in its supply chain in the [basin name] basin between [X%] and [X%] depending on the month by the year [target year] ([Month][X%] = max [X] ML, [Month][X%] = max [X] ML, etc.).</p> <p><u>For upstream maintenance:</u> [Company] will maintain the [net*] water withdrawal in its supply chain in the [basin name] basin between [X] ML and [X] ML by the year [target year] ([Month]= max [X] ML, [Month] = max [X] ML, etc.).</p>

\*Only included for targets set using net withdrawals

### 3.2.3 CLAIMS: FRESHWATER QUALITY TARGET

Target type	Target language
<b>Annual</b>	<p><u>For direct operations:</u> [Company] will reduce its nutrient load for direct operations in the [basin name] basin to [X] kg [P or N]/year by the year [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p>

<sup>3</sup> It is recommended that companies communicate as well, the total number of basins within their target boundary for transparency. The number of basins or progress against target boundaries will be publicly disclosed on SBTN's target tracker.

<p>Using direct or secondary measurement</p> <p>(with units of nutrient load)</p>	<p><u>For direct operations maintenance:</u> [company] will maintain its nutrient load for direct operations in the [basin name] basin at [X] kg [P or N]/year until the year [target year], compared to an [year range for baseline] baseline.</p> <p><u>For Upstream:</u> [Company] will reduce the nutrient load in its supply chain in the [basin name] basin to [X] kg [P or N]/year by the year [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p> <p><u>For upstream maintenance:</u> [company] will maintain the nutrient load in its supply chain in the [basin name] basin at [X] kg [P or N]/year until the year [target year], compared to an [year range for baseline] baseline.</p>
<p><b>Annual</b></p> <p>Using grey-water footprint(s)</p>	<p><u>For Direct operations:</u> [Company] will reduce its gray-water footprint for its direct operations in the [basin name] basin to [X] ML/year by the year [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p> <p><u>For upstream:</u> [Company] will reduce its gray-water footprint in its supply chain in the [basin name] basin to [X] ML/year by the year [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p>
<p><b>Seasonal</b></p> <p>Using direct or secondary measurement</p> <p>(with units of nutrient load)</p>	<p><u>For direct operations:</u> [Company] will reduce its nutrient load for its direct operations in the [basin name] basin between [X%] and [X%] depending on the season by the year [target year]([Season name][X%] = max [X] kg [P or N], [Season name][X%] = max [X] kg [P or N], etc.).</p> <p><u>For direct operations maintenance:</u> [Company] will maintain its nutrient load for its direct operations in the [basin name] basin between [X] kg [P or N] and [X] kg [P or N] depending on the season by the year [target year]([Season name] = max [X] kg [P or N], [Season name]= max [X] kg [P or N], etc.)</p> <p><u>For upstream:</u> [Company] will reduce the nutrient load in its supply chain in the [basin name] basin between [X%] and [X%] depending on the season by the year [target year]([Season name][X%] = max [X] kg [P or N], [Season name][X%] = max [X] kg [P or N], etc.).</p> <p><u>For upstream maintenance:</u> [Company] will maintain its nutrient load in its supply chain in the [basin name] basin between [X] kg [P or N] and [X] kg [P or N] depending on the season by the year [target year]([Season name] = max [X] kg [P or N], [Season name] = max [X] kg [P or N], etc.).</p>

### 3.2.4 GENERAL REQUIREMENTS FOR LAND TARGETS

- Climate and nature goals can, and must, be achieved holistically. As a result, SBTN requires companies that are required to set Land targets to complement those targets with a target on land-based GHG emissions and removals following the SBTi forest, land, and agriculture (FLAG) methodology requirements (see SBTi FLAG<sup>4</sup>). Therefore, a company that wants to set Land targets must also be committed to emissions reductions through SBTi should they qualify based on SBTi guidance.
- Companies may use the following overarching claim:

<sup>4</sup> Visit <https://sciencebasedtargets.org/sectors/forest-land-and-agriculture>

[Company] has set land science-based targets in line with the Science Based Targets Network.

### 3.2.5 GENERAL REQUIREMENTS FOR NO CONVERSION OF NATURAL ECOSYSTEMS TARGETS

- Companies must indicate if any cut-off dates earlier than 2020 apply to any of the commodities.
- The use of certification schemes to comply with the conditions within the No Conversion of Natural Ecosystems target will rely on the ability of a scheme to provide indisputable evidence that the certification scheme, through a chain of custody system, demonstrates both a deforestation and conversion-free assurance. To date it is not possible for SBTN to evaluate and approve any of the variety of certification schemes that may or may not provide such assurance. As such, companies wishing to use certifications as proof of no conversion (including deforestation free) must submit this evidence to SBTN as part of the target validation process.
- The initial target validation group has flagged implementation challenges associated with the current 2025 upstream zero conversion target mandate – this is a shared challenge. As the scientific and NGO community reached consensus on the targets in V1.0, given the planetary emergency and vast research indicating key milestones we must achieve globally, we are unable to change the targets. Therefore, to manage this reality SBTN is introducing a pathway to V1.0 of the Land Method to advance progress. SBTN’s ambition is for companies to be EUDR compliant, to make efforts to go beyond EUDR by 2025, and to align efforts to comply by 2027 and 2030 in accordance with SBTN’s published target language. Further specifics on the clarification, including modified target language, for the No Conversion target are below.

### 3.2.6 CLAIMS: NO CONVERSION OF NATURAL ECOSYSTEMS TARGETS

	Target type	Target language
<b>A</b>	<b>No Conversion of Natural Ecosystems</b>  Direct Operations	[Company name] will have zero conversion of natural ecosystems in its direct operations by 2025, compared with a 2020* cutoff year.  Companies must also remediate all past conversion occurring between the cut-off and target year, for direct operations.
<b>B</b>	<b>No Conversion of Natural Ecosystems</b>  Upstream - sourcing from producers or first point of aggregation	<b>Option B1. SBTN’s published target scenario</b>  For the company’s sourcing from producers or first point of aggregation, [Company name] will achieve 100% of volumes of [soy, cattle, oil palm, wood, cocoa, coffee and rubber] from areas known to be deforestation-free AND conversion-free (in conversion hotspots) by 2025, compared to a 2020* cutoff year.

		<p>The company shall also achieve 100% of volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free by 2027, compared to a 2020* cutoff year.</p> <p>[Company name] will also remediate all past conversion occurring between the cut-off and target year (associated with its share of volumes sourced).</p> <p><b>Option B2. Modified scenario that provides pathway to published targets</b></p> <p>For [Company name] sourcing from producers or first point of aggregation, [Company name] will achieve 100% of volumes [sourced from specific geographies or marketed in the European Union] of soy, cattle, oil palm, wood, cocoa, coffee and rubber from areas known to be deforestation-free by [EUDR Target Date] compared to a 2020* cutoff year [as well as achieving partial deforestation- and conversion-free volumes of EUDR commodities outside the EU market and in conversion hotspots]. (See details in Table 1.)</p> <p><i>[/ Language in brackets may be modified by companies to reflect the specifics of their company and wishing to go beyond minimum requirements to align with EUDR. Note that when companies are creating their target language using sourcing geographies, this information must be provided for each of the EUDR commodities. If companies cannot fully address deforestation and conversion for the EUDR commodities by 2025 they should address these within their 2027 target.</i></p> <p>[Company name] shall achieve 100% volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free by 2027, compared to a 2020* cutoff year.</p> <p>[Company name] will also remediate all past conversion occurring between the cut-off and target year (associated with its share of volumes sourced).</p>
<b>C</b>	<p><b>No Conversion of Natural Ecosystems</b></p> <p>Upstream - sourcing from companies downstream of the first point of aggregation</p>	<p><b>Option C1. SBTN's published target scenario</b></p> <p>For the company's sourcing from companies downstream of the first point of aggregation, [Company name] will achieve 100% of volumes of soy, cattle, oil palm, wood, cocoa, coffee and rubber from areas known to be deforestation-free by 2025, AND conversion-free (SBTN-defined Conversion Hotspots) by 2027, compared to a 2020* cutoff year.</p> <p>The company shall also achieve 100% of volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free (in all natural lands) by 2030, compared to a 2020* cutoff year.</p>

		<p><b>Option C2. Modified scenario that provides pathway to published targets</b></p> <p>For [Company name] sourcing from companies downstream of the first point of aggregation, [Company name] will achieve 100% of volumes [sourced from specific geographies or marketed in the European Union] of soy, cattle, oil palm, wood, cocoa, coffee and rubber from areas known to be deforestation-free by [EUDR Target Date], compared to a 2020* cutoff year [as well as achieving partial deforestation-free volumes of EUDR commodities outside the EU market]. (See details in Table 1.)</p> <p><i>[ ] In addition to the guidance above, companies who are sourcing highly transformed and embedded commodities may include these 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.</i></p> <p>[Company name] will achieve 100% of volumes of soy, cattle, oil palm, wood, cocoa, coffee and rubber from areas known to be conversion-free in SBTN-defined Conversion Hotspots by 2027.</p> <p>[Company name] shall achieve 100% of volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free by 2030, compared to a 2020* cutoff year.</p>
	<p><b>Other clarifications for target requirements</b></p>	<p><b>Instructions for companies who proceed with Option 2, to fulfill requirements for land methods:</b></p> <p>In addition, the company will provide a justification for the exclusion of any EUDR commodities (listed in Annex 1 Table 16 of the SBTN land methods) and provide detailed recommendations for the conditions that would allow them to bring each commodity volume into compliance with the commodity-defined SBTN target dates. Where the proposed targets are inconsistent with the companies' publicly stated goals or strategies for nature, the rationale must include an explanation for the differences if the proposed SBT for Land is less comprehensive or ambitious than previous wording.</p>

\*Or other earlier cutoff dates (e.g., regional or sectoral cutoff dates)

Table 1.

Commodity	% volumes deforestation free (outside EUDR)	Deforestation free target date*	Markets / geographies	Conversion free target date*	% volumes conversion free in conversion hotspots	Value chain position	Markets / geographies	Rationale**
Soy								
Cattle								
Oil palm								
Wood								
Cocoa								
Coffee								
Rubber								

\*Target date at maximum 2027

\*\*Provide rationale for postponing SBTN target date and recommendations on conditions to bring each commodity into compliance with the commodity-defined SBTN target dates

### 3.2.7 GENERAL REQUIREMENTS FOR LAND FOOTPRINT REDUCTION TARGET

- If a company uses the intensity approach using a 1% intensity reduction per year, it must also express the target in absolute terms.
- SBTN recognizes the complex web of social and environmental issues and trade-offs inherent in land management and land use planning. As such, if a company has a reasonable explanation for excluding areas of agricultural land from the Land Footprint Reduction target boundary due to efforts to preserve traditional livelihoods, these will be considered by SBTN on a case-by-case basis in the target validation phase. In case of target approval, the company must be transparent about the exclusion(s).

### 3.2.8 CLAIMS: LAND FOOTPRINT REDUCTION TARGET

Target type	Target language
<b>Absolute</b>	[Company] commits to reduce absolute agricultural land footprint (in hectares), from [direct operations and upstream impacts] [X%] by [target year] from a [base year] base year.
<b>Intensity</b>	[Company] commits to reduce agricultural land footprint intensity from [direct operations and upstream] [X%] per [unit] by [target year] from a [base year] base year. This corresponds to a [X%] change in absolute land footprint within the same timeframe.

### 3.2.9 GENERAL REQUIREMENTS FOR LANDSCAPE ENGAGEMENT TARGET

- The Landscape Engagement target is a commitment to improve conditions by 2030 but also to stay engaged until then. Landscape engagements cannot be “completed” earlier than 2030.
- The target language must list who is responsible for operating the landscape initiative. For example, if a business unit approach has been taken but the initiative is at the parent company level, the parent company must be listed in the target language (not the business unit).
- Companies must publicly disclose which ecological and social indicators are covered for each relevant initiative included in the target.

### 3.2.10 CLAIMS: LANDSCAPE ENGAGEMENT TARGET

Target type	Target language
<b>Landscape Engagement</b>	[Company or business unit name] is engaged in [initiative name(s)] and committed to a substantial improvement in ecological and social conditions by 2030.

## 4.0 Target tracker

Following best practice recommendations from ISEAL, SBTN will facilitate supporting information to contextualize companies' progress. SBTN's target tracker will be online and will be the main mechanism to monitor and manage claims. While the online tracker is being developed, SBTN will publish a downloadable report, and update it on an ongoing basis. This information will help stakeholders to better understand how companies set their targets and help prevent accusations of greenwashing or greenhushing.

The following is the list of supporting information that SBTN will include in the tracker for each step.

Step	Supporting information in the validation tracker
<b>Step 1</b>	<ul style="list-style-type: none"> <li>• Company name (or subsidiary, business unit)</li> <li>• Sector</li> <li>• Organizational boundary approach used (e.g. operational control)</li> <li>• Year of validation</li> <li>• Material pressures outcome of Step 1a for both direct operations and upstream</li> <li>• Material pressures evaluated in Step 1b for both direct operations and upstream</li> <li>• Value chain upstream coverage in Step 1b (%) and approach used (volume or spend)</li> <li>• If the company sources any IUCN / CITES listed species, and which ones</li> <li>• When approved in a pilot, list of used pilot exceptions</li> </ul>
<b>Step 2</b>	<ul style="list-style-type: none"> <li>• Target boundary A coverage (%) and approach used (volume or spend)</li> <li>• List of high-impact commodities included in target boundary A and in target boundary B at the time of the assessment</li> <li>• When approved in a pilot, list of used pilot exceptions</li> </ul>
<b>Step 3 - Freshwater</b>	<ul style="list-style-type: none"> <li>• It is a freshwater quantity or quality target</li> <li>• Year of validation</li> <li>• Hydro-basin ID</li> <li>• Basin name</li> <li>• Country</li> <li>• If the target is for direct operations or for upstream activities</li> <li>• If the target was modeled using a local or global model</li> <li>• Model name</li> </ul>



	<ul style="list-style-type: none"> <li>• Years-averaged in the baseline</li> <li>• Target year</li> <li>• If it is a monthly or annual target</li> <li>• Reduction threshold from the local or global model</li> <li>• Target language</li> <li>• Top priority basin / non-top priority basin</li> <li>• Number of targets set out from total target boundary</li> <li>• When approved in a pilot, list of used pilot exceptions</li> </ul>
<b>Step 3 - Land</b>  <b>No Conversion of Natural Ecosystems</b>	<ul style="list-style-type: none"> <li>• Value chain stage covered by the target</li> <li>• Year of validation</li> <li>• Land type</li> <li>• Cut-off date</li> <li>• Target year</li> <li>• Target language</li> <li>• Commodities covered by the no-conversion target</li> <li>• Percentage of commodities in target boundary A and target boundary B at the time of the assessment</li> <li>• When approved in a pilot, list of used pilot exceptions</li> </ul>
<b>Step 3 - Land</b>  <b>Land Footprint Reduction</b>	<ul style="list-style-type: none"> <li>• If the target covers direct operations and/or upstream activities</li> <li>• Base year</li> <li>• Target year</li> <li>• Absolute or intensity target</li> <li>• Target language</li> <li>• When approved in a pilot, list of used pilot exceptions</li> </ul>
<b>Step 3 - Land</b>  <b>Landscape Engagement</b>	<ul style="list-style-type: none"> <li>• Name of the initiative</li> <li>• Total area covered by the initiative (ha)</li> <li>• Location</li> <li>• Type of activities the company is supporting or engaging in</li> <li>• Overarching goal of the initiative</li> <li>• Ecological and social indicators in the landscape initiative roadmap to measure progress</li> <li>• Target language</li> </ul>

	<ul style="list-style-type: none"><li>• When approved in a pilot, list of used pilot exceptions</li></ul>
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# 5.0 Addendum to the SBTN Claims Guidance V1.0

(published June 25, 2025)

## 5.1 Purpose

The purpose of this addendum is to inform companies implementing the methods and preparing for validation about the changes to the rules or requirements in SBTN Claims Guidance V1.0 first published on September 23, 2024.

## 5.2 Approval

Changes to claims rules and requirements listed in this addendum were discussed with the validation team of the Accountability Accelerator and the SBTN Product Development Council.

## 5.3 Effective Date

From June 25, 2025, and until the publication of Version 2.0 of the SBTN Claims Guidance. Companies utilizing the claims addendum during this time period will be able to continue use of this version regardless of Version 2.0 and potential additional updates thereafter.

## 5.4 Changes to rules and requirements

Page #	Reference	Change
3	1.0 Scope Note for companies that participated in SBTN's validation pilot in 2023-2024, allowing them to disclose in 2025.	<ul style="list-style-type: none"><li>SBTN decided to extend the timeframe to communicate targets validated in the pilot to end of year 2025</li></ul>
5	2.2 Definition of claims Approved claims in SBTN framework, including step 1 and 2 separate claims.	<ul style="list-style-type: none"><li>SBTN is now allowing a claim for completion of Step 1, separate from the completion of Step 2. This means that companies can use the new Step 1 validation service of the Accountability Accelerator before continuing with Step 2 implementation and make a claim of Step 1 completion after obtaining validation.</li></ul>
7	3.1 Step 1 and 2 claims	<ul style="list-style-type: none"><li>Companies currently using the step 1 and 2 validation service can continue to use the following claim:</li></ul>

	Claim text for completion of steps 1 and 2, combined and separate.	<p>“[Company, subsidiary or business unit] has completed a materiality assessment and prioritization of its impacts on nature as part of the SBTN framework, using the technical guidance in Steps 1 &amp; 2 [V1.0, V1.1.]”</p> <ul style="list-style-type: none"> <li>Companies using the new validation service for Step 1 (available from June 2, 2025, onward) can use the following claim:</li> </ul> <p>“[Company, subsidiary or business unit] has completed a materiality assessment of its impacts on nature as part of the SBTN framework, using the technical guidance in Step 1 [V1.1].”</p> <ul style="list-style-type: none"> <li>Companies using the new validation service for Step 2 (available from June 2, 2025, onward) after validation of Step 1, can use the following claim:</li> </ul> <p>“[Company, subsidiary or business unit] has completed a prioritization of its impacts on nature as part of the SBTN framework using the technical guidance in Step 2 [V1.1].”</p>
8	<p><b>3.2.2 CLAIMS:</b> <b>FRESHWATER QUANTITY TARGET</b></p> <p>Footnote on the “net” wording in freshwater quantity targets allowed in two different cases.</p>	<ul style="list-style-type: none"> <li>Companies are allowed to use the “net” wording in freshwater quantity targets in two different cases:</li> </ul> <p>Case 1. Non-consumptive water use accounting for the target baseline (Step 3 – Set science-based targets)</p> <p>Sites that have nonconsumptive water use, such as cooling water, may report net withdrawals (i.e., gross withdrawals minus return flow), but only in cases where the nonconsumptive flow is returned at the same time and location* as the withdrawal and provided that the return does not significantly impact key freshwater quality parameters.</p> <p>*Or upstream of the location of withdrawal.</p> <p>Case 2. Intended use of conservation efforts or replenishment actions to make progress against set science-based targets for freshwater quantity (Step 4 – Act, upcoming guidance)</p> <p>Companies with a percentage reduction greater than 25% are allowed to use the “net” wording in the target language, to signal the intent to use conservation strategies at the basin level that would increase infiltration,</p>

		<p>recharge aquifers and groundwater sources or restore flow regime.</p> <p>Please consult the restore / regenerate response options of SBTN’s mitigation hierarchy AR3T (Avoid, Reduce, Regenerate and Restore, Transform) in Appendix A of the Freshwater Targets Technical Guide.</p> <p>Companies using the “net” wording in any of these two approved cases in their target language, must also agree to include a footnote for clarification of the use case.</p>
10	<p>3.2.5 GENERAL REQUIREMENTS FOR NO CONVERSION OF NATURAL ECOSYSTEMS TARGETS</p> <p>EUDR target date of 2025 was changed to 2026 (as per extension granted by the European Union) and SBTN increased flexibility for milestone targets for EUDR commodities.</p>	<ul style="list-style-type: none"> <li>Remove this statement about regulatory compliance and milestone dates for EUDR commodities:</li> </ul> <p>SBTN’s ambition is for companies to be EUDR compliant, to make efforts to go beyond EUDR by 2025, and to align efforts to comply by 2027 and 2030 in accordance with SBTN’s published target language.</p> <p>Instead, please refer to the claims for each value chain segment.</p>
10	<p>3.2.6 CLAIMS: NO CONVERSION OF NATURAL ECOSYSTEM TARGETS</p> <p>Footnotes that are allowed in direct operations No conversion of Natural Ecosystems targets.</p>	<p>Companies may include in the footnote for direct operations:</p> <ul style="list-style-type: none"> <li>If conversion was not relevant in the base year used for the assessment against the cutoff year.</li> <li>Indication of the exposure to potential land conversion as in hectares of natural lands within their direct operations.</li> <li>Definition of natural lands or natural ecosystems as follows: Natural ecosystems are defined by SBTN as an ecosystem that substantially resembles—in terms of species composition, structure, and ecological function—what would be found in a given area in the absence of major human impacts.</li> <li>Indicate Annex 1a conversion-driving commodities or EUDR commodities that are covered by the target.</li> </ul>
10-12	3.2.6 CLAIMS: NO CONVERSION OF	Modified scenario B2 and C2, allowing increased flexibility in milestone dates for each EUDR commodity, and removing the

	<p><b>NATURAL ECOSYSTEM TARGETS</b></p> <p>Modified scenario B2 and C2, allowing increased flexibility in milestone dates for each EUDR commodity, and removing the requirement to provide details in a table form</p>	<p>requirement to provide details in a table form.</p> <p>New claims allowed:</p> <p>B2. Modified scenario that provides pathway to published targets</p> <p>Upstream – sourcing from producers or first point of aggregation</p> <p>[Company name] will achieve 100%* of volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free (in all natural lands) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>EUDR compliance. [Company name] will achieve 100%* of volumes of [soy, cattle, oil palm, wood, cocoa, coffee and rubber] from areas known to be deforestation-free by 2026, compared to a 2020 cutoff year.</p> <p>Optional footnote: company can disclose whether the coverage of the commodities is in line with the minimum coverage requirements of EUDR or beyond.</p> <p>[Company name] will also achieve 100%* of volumes of soy from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of cattle from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of oil palm from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of wood from conversion-free areas (SBTN-defined Conversion Hotspots) by</p>
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		<p>[2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of cocoa from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of coffee from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also remediate all past conversion occurring between the cut-off and target year (associated with its share of volumes sourced).</p> <p>Option C2. Modified scenario that provides pathway to published targets</p> <p>Upstream – sourcing from downstream of the first point of aggregation</p> <p>[Company name] will achieve 100%* of volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free (in all natural lands) by 2030, compared to a 2020 cutoff year.</p> <p>EUDR compliance. [Company name] will achieve 100%* of volumes of [soy, cattle, oil palm, wood, cocoa, coffee and rubber] from areas known to be deforestation-free by 2026, compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of soy from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of cattle from conversion-free areas (SBTN-defined Conversion Hotspots) by</p>
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		<p>[2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of oil palm from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of wood from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of cocoa from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of coffee from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>[Company name] will also achieve 100%* of volumes of rubber from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 or earlier], compared to a 2020 cutoff year.</p> <p>Footnotes:</p> <p>*based on supply chain position, certain levels of <i>de minimus</i> conversion are permitted though bounded by cumulative values as described in section 1.5 of the Land Guidance.</p> <p>Additional footnotes:</p> <ul style="list-style-type: none"> <li>• Indicate if the company does not source Annex 1a conversion-driving commodities or if they were excluded in steps 1 and 2 for each value chain segment (upstream – producers + first point of aggregation OR upstream –</li> </ul>
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		<p>downstream of the first point of aggregation).</p> <ul style="list-style-type: none"> <li>• Indicate if the company does not source any of the EUDR commodities or if certain forms (e.g. derivatives) are excluded from EUDR scope.</li> <li>• Indicate Annex 1a conversion-driving commodities that are covered by the target.</li> </ul> <p>ABOUT EUDR COMMODITIES: Please note that SBTN will soon publish a technical revision note concerning the requirement to include 100% of soy, beef, palm oil, wood, cocoa, coffee, and rubber volumes—including embedded commodities used for animal feed. Under the revised guidance, these commodities may be eligible for the 10% HIC exclusion allowance, provided the volumes are not subject to EUDR regulatory requirements.</p>
11	<p>3.2.6 CLAIMS: NO CONVERSION OF NATURAL ECOSYSTEM TARGETS</p> <p>Requirement around highly transformed and embedded commodities.</p>	<p>The following text is removed:</p> <p>In addition to the guidance above, companies who are sourcing highly transformed and embedded commodities may include these 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>And substituted for the following text:</p> <p>Companies who are sourcing highly transformed and embedded EUDR commodities in animal feed may include these volumes within their 2030 target, or earlier if possible.</p> <p>Companies who source embedded EUDR commodities in their animal feed due to low volume production inputs of animal products may be eligible for the 10% HIC exclusion allowance for both the sourced animal products and embedded EUDR commodities in their animal feed.</p>
15	4.0 Target tracker	Step 1

	<p>SBTN's target tracker is public, and the minimum disclosure elements aside permitted claims have been modified.</p>	<p>Mandatory:</p> <ul style="list-style-type: none"> <li>• Claim language</li> <li>• Material pressure categories for direct operations</li> <li>• Material pressure categories for upstream activities</li> <li>• Presence of high-impact commodities</li> <li>• Presence of conversion-driving commodities</li> <li>• Presence of EUDR commodities</li> <li>• Presence / absence of threatened species as per IUCN and CITES</li> </ul> <p>Recommended:</p> <ul style="list-style-type: none"> <li>• List of high-impact commodities</li> <li>• List of conversion-driving commodities</li> <li>• List of EUDR commodities</li> <li>• List of threatened species as per IUCN and CITES</li> </ul> <p>Step 2</p> <p>Mandatory:</p> <ul style="list-style-type: none"> <li>• Claim language</li> <li>• Percentage of upstream volumes in target boundary A within the minimum coverage boundary (67% of volumes or more) per pressure category or across pressure categories</li> </ul> <p>Recommended:</p> <ul style="list-style-type: none"> <li>• Indicate the percentage of upstream volumes covered in Step 1b assessment</li> <li>• Priority locations (whichever scale used in the analysis): freshwater, ocean, land</li> </ul> <p>Step 1 and 2 combined claim</p> <p>Mandatory elements for Step 1 and for Step 2 as indicated above.</p> <p>Step 3 - Freshwater targets</p> <p>Mandatory:</p> <ul style="list-style-type: none"> <li>• Claim language</li> <li>• Target type: Freshwater quantity or Freshwater quality</li> </ul>
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		<ul style="list-style-type: none"> <li>• Model selection: a) Hogeboom's water quantity global model, b) McDowell water quality global model c) Freshwater local model [Name]</li> <li>• Hydro-basin ID (global model)</li> </ul> <p>Recommended:</p> <ul style="list-style-type: none"> <li>• Relative percentage of coverage (% of total basins or % of total pressure)</li> </ul> <p>Step 3 - Land targets</p> <p>Mandatory:</p> <ul style="list-style-type: none"> <li>• No Conversion of natural ecosystem targets (all as applicable) and footnotes</li> <li>• Land footprint reduction target</li> <li>• Landscape engagement targets</li> </ul> <p>Recommended:</p> <ul style="list-style-type: none"> <li>• Total area of the landscape initiatives</li> </ul>
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**SCIENCE BASED TARGETS NETWORK**  
GLOBAL COMMONS ALLIANCE