



SCIENCE BASED TARGETS NETWORK  
GLOBAL COMMONS ALLIANCE

# SBTN Claims and Disclosure Guidance

Version 1.2



## Version History

Version	Update description	Release Date	Effective Dates
1.0	First version of the SBTN Claims Guidance	23 September 2024	23 September 2024
1.1	Addendum to reflect: - Changes to No Conversion of Natural Ecosystems Target - Clarification of use cases for using the “net” wording in freshwater quantity targets - Changes to mandatory disclosure elements (simplification)	24 June 2025	24 June 2025
1.2	- New name: SBTN Claims and Disclosure Guidance - Integration of addendum changes into the guidance - New claims for accelerated pathways in SBTN Steps 1 and 2 V1.2 - New section: Claims review and approval process - New section: Communications guide - General improvements for clarity and simplification of the guidance	24 September 2025	24 September 2025

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# 1.0 Scope

This guidance document is intended to be used by companies using the Science Based Targets Network (SBTN) methods and passing through the Accountability Accelerator's validation process.

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

- Step 1: Assess (V1.0, V1.1 & V1.2)
- Step 2: Prioritize (V1.0, V1.1 & V1.2)
- Step 3: Set targets - Freshwater (V1.0 & V1.1)
- Step 3: Set targets - Land (V1.0)

## 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 the SBTN requirements.
2. Meet all minimum validation requirements of the SBTN method version used.
3. Receive validation from the Accountability Accelerator and wait for publication on the [Target Tracker](#)<sup>1</sup>.

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

Claims are limited to the organizational boundary used in steps 1, 2 and 3; this boundary may be defined at the level of:

- Parent company / Group
- Subsidiary
- Business Unit<sup>2</sup>

Step 3 claims must be associated with the locations where the company has set and validated science-based targets and with the value chain segment(s) covered by the target(s).

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<sup>1</sup> Public tracker that provides a transparent and accessible way for stakeholders to monitor companies' progress in adopting and advancing science-based targets for nature.

<sup>2</sup> Companies may use the Business Unit Approach (BUA) to focus on discrete parts of their business (i.e., business units) for Steps 1b, 2, and 3 of the methods. The objective of the BUA is to allow large, complex companies to get started on target-setting by focusing on the most prepared and/or impactful parts of their business.

Companies must complete target-setting across all material realms—freshwater, land, and ocean—within their full target boundaries<sup>3</sup> to fully meet the requirements for claiming achievement of science-based targets for nature. However, they may make interim claims each time a smaller scope is validated in accordance with SBTN methods and the Accountability Accelerator’s validation services.

**SBTN Land:** All required land targets related to the organizational boundary must be validated in order to make land target claims.

**SBTN Freshwater:** For freshwater targets, claims can be made for individual validated targets (at the basin level), irrespective of whether they are for direct operations or upstream activities, freshwater quantity or freshwater quality.

There is no obligation to:

- a) move from Step 1 to Step 2 to Step 3 validation within any specific timeframe.
- b) complete target boundaries for freshwater targets i.e. a company can choose to set targets in just one basin if desired.
- c) set targets for all realms that are material for the company (freshwater, land and oceans).

To facilitate company target-setting progress, SBTN has developed “accelerated pathways” which enable companies to scope down their organizational and operational boundaries in their Step 1b Value Chain Assessment.

SBTN accelerated pathways to target-setting are:

- Selected Business Unit(s)
- Selected Realm(s)
- Selected Value Chain Segment(s)

Companies may decide to use such accelerated pathways for target-setting and validation, individually or combined. In this case, claims are limited to the scope of what the company has submitted for validation.

SBTN reserves the right to:

- a) remove approved companies from the Target Tracker, 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.

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<sup>3</sup> Target boundaries, as defined by SBTN, are the company's (direct operations and upstream) activities and their associated spatial extent and pressures managed through (science-based) targets. To make claims about setting science-based targets for nature, companies must define the target boundary for each pressure identified as environmentally material at the end of Step 1 (Step 2a: Target Boundary Delineation).

## 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:

- the statement companies must use when disclosing their validated Step 1 and Step 2
- the target language that companies must use for validated science-based targets in Step 3
- any 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

## 2.3 Claims review and approval

The claims review and approval process is embedded within the validation process conducted by the Accountability Accelerator.

The company’s assigned validator drafts the claim language in the Decision Letter (when approved), as per the established guidelines. The validator will also draft the mandatory and recommended disclosure elements that accompany the claim for the company’s review.

Companies:

- must indicate via the feedback survey (sent together with the Decision Letter) or via email if they are intending to disclose.
- may request clarifications to the claim and disclosure elements during the scheduled feedback call.
- may request small adaptations to the claim together with a justification (e.g., a unique situation encountered during validation that may require an adaptation to the claim<sup>4</sup>)

Adaptation requests will be reviewed by the Accountability Accelerator, and if deemed reasonable, they will be approved and recorded for potential new cases.

Companies with validated targets via the validation service must publish them within 6 months from the date the company received the Decision Letter; otherwise they’ll need to resubmit in order to align with the latest SBTN requirements and recommendations. If companies are not intending to publicly disclose, they **must not** make any public claims.

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<sup>4</sup> The validation team may already have flagged it already during the validation process.

## 2.4 Communications guide

Companies disclosing their validated SBTN steps signals their environmental leadership and strengthens their credibility with stakeholders.

Use of the approved language provided in Decision Letters is required (and as published in the Target Tracker). This can be used in company communications and it must include a link or footnote to the Target Tracker.

Based on ISEAL guidance: a claim is any message - *regardless of where or how it's made* - that promotes or *sets apart a business* based on their sustainability performance. What's key is *intent and content*. If it's intended to build credibility or influence, it's a public claim.

**If companies are not intending to publicly disclose, they must not make any public claims.**

Public claims include but are not limited to:

- referencing validation in investor communications
- promoting validation on websites, social media or within reports
- using claims to influence stakeholders or regulators
- statements, written or verbal, to: civil society groups, customers, suppliers, nature-related ratings and rankings organizations, or sustainability indexes or other frameworks like TNFD or CSRD

**Companies that choose to not make a public claim may communicate their validated work internally only:**

- to align internal business functions and resources to ensure operational continuity and supply chain resilience
- to engage the organization's employees, including a subsidiary to a parent company and vice versa, and a business unit across the organization

When a company decides to make a public claim, it can strengthen its communications by:

- providing relevant information that contextualizes the validated claim(s) within the broader scope of the organization's nature impacts
- if Step 1 (Assess) validation, framing as a critical first milestone - not the final destination - and as an entry-point to the full target-setting journey, not the full solution on its own. Example messaging:
  - *The validation of our comprehensive impact materiality assessment marks a critical first milestone - providing a clear, credible starting point on our journey to set and act on targets for nature.*
  - *We've taken the first step: a comprehensive view of our environmental footprint that shows where we're putting pressure on nature and where that pressure could lead to significant impacts.*
- if Step 2 (Prioritize) validation, framing as the foundation for credible action, not a standalone achievement. Example messaging:
  - *This validation gives us a clear and credible basis to prioritize action where it matters most - we now have the foundation for setting science-based targets for nature.*

- *This validation provides a science-based foundation to focus action where it matters most - helping us prioritize locations where our impacts are greatest, nature is most at risk, and action is most feasible.*
- if Step 3 (Set targets) validation, emphasizing that they are the part of a journey to implement actions to achieve those targets and part of a journey to setting new targets. Example messaging:
  - *With our [initial/land/freshwater/ocean] science-based targets validated, we're launching implementation and advancing the next wave of target-setting to cover [remaining realms/regions/value chain segments]. This sequenced approach ensures immediate impact while building to full coverage.*
- Reinforcing the urgency of integrated action across nature and climate and the role of business. Example messaging:
  - *We know that safeguarding nature and stabilizing the climate go hand in hand. That's why we're committing to integrated action that supports both planetary and business health.*
- Sharing advice and encouraging peers to begin target setting. Example messaging:
  - *We encourage other companies to get started — even the first steps offer valuable insights and unlock credible ways to take action for 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 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 the approved target(s) by carefully fact checking the 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 Validation Requirements and Recommendations, specifically on the rules for target validity and recalculation<sup>5</sup>.

## 2.7 Evolution of claims

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 and call to action.

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<sup>5</sup> Visit <https://accountabilityaccelerator.org/validation/>



## 3.0 SBTN-approved claims

### 3.1 Step 1 & 2 claims

Companies can use one of the following validation services of the Accountability Accelerator that enable the use of claims:

Validation Service	Enabled Claim
<ul style="list-style-type: none"><li>• Step 1 - full scope</li></ul>	“[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 [Version number].”
<ul style="list-style-type: none"><li>• Step 1 - accelerated pathway(s)</li></ul>	“[Company, subsidiary or business unit] has completed a materiality assessment of its [freshwater / land / ocean] impacts in its [direct operations and/or supply chain] as part of the SBTN framework, using the technical guidance in Step 1 [Version number].”
<ul style="list-style-type: none"><li>• Step 1 &amp; Step 2 together - full scope</li></ul>	“[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 Step 1 and Step 2 [Version number].”
<ul style="list-style-type: none"><li>• Step 1 &amp; Step 2 together - accelerated pathways</li></ul>	“[Company, subsidiary or business unit] has completed a materiality assessment and prioritization of its [freshwater / land / ocean] impacts in its [direct operations and/or supply chain] as part of the SBTN framework, using the technical guidance in Step 1 and Step 2 [Version number].”

Companies can complement all these claims with the following addition: “.... and successfully obtained validation from the Accountability Accelerator.”. For example:

“[Company name] has completed a materiality assessment and prioritization of its impacts on nature as part of the SBTN framework, using the technical guidance in Step 1 and Step 2 [Version number], and successfully obtained validation from the Accountability Accelerator.”

## 3.2 Step 3 claims

### 3.2.1 GENERAL REQUIREMENTS FOR FRESHWATER TARGETS

- 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 are allowed to use the “net” wording in freshwater quantity targets in two different cases:
  - **Case 1. Non-consumptive water use accounting (Step 3 – Set science-based targets):** 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 (or upstream of the location of withdrawal) as the withdrawal and provided that the return does not significantly impact key freshwater quality parameters.
  - **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*):** Companies with a percentage reduction greater than 25% can use replenishment projects<sup>6</sup> at the basin level that would increase infiltration, recharge aquifers and groundwater sources or restore flow regime; and use the “net” wording in the target language.
- Companies using the “net” wording in any of these two approved cases in their target language, must also agree to include the following footnote for clarification of the use case:
  - **Case 1:** *The company incorporated nonconsumptive water use accounting in its baseline exercise (the nonconsumptive flow is returned at the same time and location and does not significantly impact key freshwater quality parameters).*
  - **Case 2:** *The company is planning to implement conservation strategies at the basin level within the target timeframe that will help increase infiltration, recharge aquifers and groundwater sources and/or restore the flow regime. These conservation strategies will be located upstream/upgradient or hydrologically connected to the aquifer of their withdrawal. The company will demonstrate that the restored water is returned to the water body at appropriate times in accordance with Step 4 guidance that is currently under development.*

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<sup>6</sup> 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.

- Companies may use the following overarching claim:

“[Company, subsidiary or business unit] 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 quantity (withdrawals) and [x number of targets] for freshwater quality (nutrient pollution).”

Companies can complement this claim with the following addition: “... and successfully obtained validation from the Accountability Accelerator.”. For example:

“[Company name] 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 quantity (withdrawals) and [x number of targets] for freshwater quality (nutrient pollution). These have successfully obtained validation from the Accountability Accelerator.”

- Companies may use the accelerated pathway for Step 3 freshwater (provided they have validated Steps 1 and 2) by selecting either direct operations or upstream freshwater impacts.

### 3.2.2 CLAIMS: FRESHWATER QUANTITY TARGET

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

### 3.2.3 CLAIMS: FRESHWATER QUALITY TARGET

Target type	Target language
<b>Annual</b> (with units of nutrient load)	<p>[Company, subsidiary or business unit] will reduce its nutrient load for its [direct operations or supply chain] in the [basin name] basin to [X] kg [P or N]/year by [target year] ([X%] reduction compared to an average [year range for baseline] baseline).</p>

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

- The three land targets are designed to work together to incentivize the most important actions needed to achieve nature goals in land systems: halting conversion of natural ecosystems (Target 1), freeing up agricultural land for increased ecological productivity (Target 2), and improving the ecological and social condition of landscapes, including working lands, to enhance ecosystem structure, composition, and function and the social systems that depend on such landscapes (Target 3). As such, companies must set and validate these in tandem. At the outset of setting targets, companies must check which of these three targets they must set as per the requirements in the method.
- Companies may use the accelerated pathway for Step 3 land (provided they've validated Step 1 and 2 for land) by selecting either direct operations or upstream land impacts.
- Companies may use the following overarching claim:

“[Company, subsidiary or business unit] has set science-based targets for land in line with the Science Based Targets Network; for impacts occurring in the company's [direct operations / upstream activities / direct operations and upstream activities].”

- Companies can complement land claims with the following addition: “These targets successfully obtained validation from the Accountability Accelerator.”.
- Climate and nature goals can, and must, be achieved holistically. As a result, land-based GHG emissions and removals targets following the SBTi forest, land, and agriculture (FLAG) methodology requirements is highly recommended (see SBTi FLAG<sup>7</sup>).

<sup>7</sup> Visit <https://sciencebasedtargets.org/sectors/forest-land-and-agriculture>

### 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.
- For European Union Deforestation Regulation (EUDR) commodities companies may include within brackets, the specific EUDR derivative produced or sourced.
- Companies must include the following notes, when applicable:
  - if the company does not produce or source any Annex 1a conversion-driving commodities
  - if the company does not source any of the EUDR commodities
- Companies may include in footnotes:
  - if the company has low exposure to conversion of natural ecosystems in its direct operations or supply chain
  - the list of Annex 1a commodities covered by the target
  - the list of Annex 1a commodities excluded in previous SBTN steps (or commodities that are not subject to the EUDR regulation)
  - EUDR commodities that the company does not produce or source
  - if certain EUDR commodity forms (e.g. derivatives) are excluded from EUDR scope
  - a note that certain levels of de minimus conversion are permitted though bounded by cumulative values as described in section 1.5 of the SBTN Land Technical Guidance
- Considering flagged implementation challenges by pioneering companies, SBTN provides the following guidance:
  - **No conversion targets for all Annex 1a commodities:** SBTN ambition is for companies to achieve 100% volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free by 2027, when volumes are sourced directly from producers or first point of aggregation. However, companies may justify the need to move the target date by no later than 2030.
  - **No deforestation targets for soy, cattle, oil palm, wood, cocoa, coffee and rubber:** SBTN ambition is for companies to be EUDR-compliant by 2026, and to make efforts to go beyond EUDR to align efforts to conform with the No Conversion of Natural Ecosystems target ambition by 2027 and 2030 in accordance with the published SBTN technical guidance.

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

Target type	Target language
<b>Direct Operations</b>  <b>All Annex 1a commodities and activities</b>	[Company name] will have zero conversion of natural ecosystems in its direct operations by 2025, compared with a 2020 cutoff year.
<b>Upstream sourcing</b>  <b>Annex 1a commodities and</b>	[Company, subsidiary or business unit] will achieve 100% of volumes of Annex 1a: conversion-driving commodities from areas known to be conversion-free (in all natural lands) by [2030 <b>or earlier</b> ], compared to a 2020 cutoff year.

<b>activities - conversion of natural ecosystems (inclusive of deforestation)</b>	<p><b>EUDR commodities - deforestation only</b></p> <p>[Company, subsidiary or business unit] will achieve 100% of volumes of [soy, cattle, oil palm, wood, cocoa, coffee and rubber] marketed in the European Union, from areas known to be deforestation-free by 2026<sup>8</sup>, compared to a 2020 cutoff year.</p> <p>→ If a company is going beyond EUDR compliance boundary, this must be specified in the target language (e.g. volumes of commodities marketed in other countries outside Europe).</p> <p><b>EUDR commodities - conversion in conversion hotspots (inclusive of deforestation)</b></p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>soy</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>cattle</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>oil palm</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>wood</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>cocoa</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>coffee</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>rubber</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p>
<b>Upstream sourcing</b>  <b>EUDR commodities - deforestation only</b>	<p>[Company, subsidiary or business unit] will achieve 100% of volumes of [soy, cattle, oil palm, wood, cocoa, coffee and rubber] marketed in the European Union, from areas known to be deforestation-free by 2026, compared to a 2020 cutoff year.</p> <p>→ If a company is going beyond EUDR compliance boundary, this must be specified in the target language (e.g. volumes of commodities marketed in other countries outside Europe).</p>
<b>Upstream sourcing</b>  <b>EUDR commodities - conversion in conversion hotspots (inclusive of deforestation)</b>	<p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>soy</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>cattle</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <u>oil palm</u> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <u>or earlier</u>], compared to a 2020 cutoff year.</p>

<sup>8</sup> EUDR target date of 2025 was changed to 2026 (as per extension granted by the European Union).

	<p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <b>wood</b> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <b>or earlier</b>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <b>cocoa</b> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <b>or earlier</b>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <b>coffee</b> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <b>or earlier</b>], compared to a 2020 cutoff year.</p> <p>[Company, subsidiary or business unit] will also achieve 100% of volumes of <b>rubber</b> from conversion-free areas (SBTN-defined Conversion Hotspots) by [2030 <b>or earlier</b>], compared to a 2020 cutoff year.</p>
<b>Remediation</b>	<p>[Company, subsidiary or business unit] will remediate all past conversion in its direct operations occurring between 2020 and 2025.</p> <p>[Company, subsidiary or business unit] will also remediate all past conversion occurring between the cut-off and target year (associated with its share of volumes sourced directly from producers or first point of aggregation only).</p>

### 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), and be included as footnotes to the enabled claim.

### 3.2.8 CLAIMS: LAND FOOTPRINT REDUCTION TARGET

Target type	Target language
<b>Absolute</b>	[Company, subsidiary or business unit] commits to reduce absolute agricultural land footprint (in hectares), from [direct operations and/or upstream impacts] [X%] by [target year] from a [base year] base year.
<b>Intensity</b>	[Company, subsidiary or business unit] commits to reduce agricultural land footprint intensity from [direct operations and/or 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).

### 3.2.10 CLAIMS: LANDSCAPE ENGAGEMENT TARGET

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



## 4.0 Disclosure Guidance

Following good practice recommendations from ISEAL, SBTN will require companies to include contextual information together with their public claims on the Target Tracker. This information will help stakeholders to better understand how companies set their targets.

In addition, SBTN's online Target tracker will be used to monitor and manage claims in line with the rules established in this guide.

The following is the SBTN list of mandatory and recommended disclosure elements; this list may be updated in the future to reflect the outcomes of a more refined Target Tracker project.

Step	Supporting information in the validation tracker
<b>General</b>	<b>Mandatory:</b> <ul style="list-style-type: none"> <li>• Company name</li> <li>• Parent company&gt;Subsidiary&gt; Business Unit</li> <li>• Sector</li> <li>• Headquarters location (country)</li> <li>• Method version</li> <li>• Accelerated pathway</li> </ul>
<b>Step 1</b>	<b>Mandatory:</b> <ul style="list-style-type: none"> <li>• Claim language</li> <li>• Material pressure categories for direct operations (Step 1a - outputs of materiality screening)</li> <li>• Material pressure categories for upstream activities (Step 1a - outputs of materiality screening)</li> <li>• Presence of high-impact commodities (Yes/No)</li> <li>• Presence of conversion-driving commodities (Yes/No)</li> <li>• Presence of EUDR commodities (Yes/No)</li> <li>• Presence / absence of threatened species as per IUCN and CITES (Yes/No)</li> </ul> <b>Recommended:</b> <ul style="list-style-type: none"> <li>• List of high-impact commodities (covered in Step 1b)</li> <li>• List of conversion-driving commodities (covered in Step 1b)</li> <li>• List of EUDR commodities (covered in Step 1b)</li> <li>• List of threatened species as per IUCN and CITES (full list)</li> </ul>
<b>Step 2</b>	<b>Mandatory:</b> <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> <b>Recommended:</b> <ul style="list-style-type: none"> <li>• Indicate the percentage of upstream volumes covered in Step 1b assessment</li> <li>• Top three priority locations (whichever scale used in the analysis): freshwater, ocean, land / direct operations, upstream (as per Step 2b outputs)</li> </ul>
<b>Step 3 - Freshwater targets</b>	<b>Mandatory:</b> <ul style="list-style-type: none"> <li>• Claim language</li> <li>• Target type: Freshwater quantity or Freshwater quality</li> <li>• Model selection: a) Hogeboom's water quantity global model, b) McDowell water quality global model c) Freshwater local model [Name]</li> </ul>

	<ul style="list-style-type: none"> <li>• Hydro-basin ID (global model)</li> </ul> <p><b>Recommended:</b></p> <ul style="list-style-type: none"> <li>• Relative percentage of coverage (% of total basins or % of total pressure)</li> </ul>
<b>Step 3 - Land targets</b>	<p><b>Mandatory:</b></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><b>Recommended:</b></p> <ul style="list-style-type: none"> <li>• Total area of the landscape initiatives</li> </ul>



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