

STEP 1 — Materiality Screening & Value Chain Assessment

Helps companies map their environmental footprint across their value chain - showing their impacts on nature, where these are happening and helping to uncover hidden risks. Companies can have Step 1 independently validated as a standalone milestone towards target setting, through the Accountability Accelerator; enabling public claims that show early, science-based progress and building stakeholder confidence and accountability.

Why it matters

 **Focus efforts where they matter most**

 **Uncover hidden risks**

 **Strengthen sustainability reporting**

 **Build internal awareness and accountability**

“this integrated assessment of nature impacts alongside climate has led us to identify a raw material that, despite minimal GHG emissions, exerts significant impacts on nature” ~ pilot company

What's involved

- Screen for nature-related impacts and dependencies across operations and value chain.
- Decide if target-setting will be for the whole enterprise or use focused scope through accelerated pathways.
- Compile quantitative data on pressures and state of nature across the value chain to support Step 2 prioritization.
- Prepare for validation using templates from the Accountability Accelerator.

Flexible entry options: After completing a high-level sector screening (Step 1a), companies can choose an [accelerated pathway](#): a flexible, modular approach that focuses subsequent analysis where it counts most. This may be a specific business unit¹, value-chain segment (direct operations and/or upstream activities), and/or environmental realm (freshwater, land, and/or ocean), depending on where a company has the greatest traction, data, and influence. By starting with these focus areas, companies can demonstrate early results and build momentum toward full, science-based targets. These options can be combined; for example, beginning with the freshwater impacts of a single product category and expanded over time to achieve full coverage.

Typical timeframe & costs: Timelines vary by company, but most of the preparation work happens in Steps 1–2, when companies are gathering data and assessing impacts. These steps in total typically take around 1 to 6 months, depending on readiness, data availability, and internal capacity. Once a company submits its work for validation through the Accountability Accelerator, it has achieved its milestone for the *Step Up for Nature* initiative. The validation review stage itself typically takes around nine weeks, with the total validation process varying depending on scope and complexity. Because company circumstances vary widely, SBTN cannot provide cost estimates for the internal work companies complete prior to validation. Validation pricing, however, is available [here](#).

Resources & Next steps

- Find all Step 1 resources [here](#) in the online target-setting guide
- Begin with a materiality screening (Step 1a) [here](#)
- Understand the stages of the validation process [here](#)

¹ A business unit can correspond to existing corporate organizational operational structures such as regions, business divisions, brands or product categories.