

STEP 3 — Freshwater targets

Science-based targets for freshwater enable companies to translate existing water stewardship efforts into measurable, science-based action in priority water basins - strengthening business resilience while driving positive outcomes for ecosystems, communities, and local water users.

Why Freshwater targets matter

- **Address escalating water risks:** Droughts, pollution, aquifer depletion, and competition for limited resources threaten supply chains, operations, and the ecosystems companies depend on.
- **Build on what's been done:** Many companies have set contextual or site-based water targets. SBTN ensures these efforts are science-based; turning existing efforts into validated, measurable progress for nature.
- **Ensure resilience and credibility:** By showing companies how to take enough of the right action in the right places, SBTN helps strengthen business continuity and demonstrate credible leadership on nature.
- **Engage and align with stakeholders:** Ambitious freshwater targets bring together internal teams, local partners, and investors; building shared ownership and unlocking resources to address water and biodiversity impacts.
- **Stay ahead of regulation:** Science-based freshwater targets help companies meet and anticipate reporting requirements such as CSRD, while complementing stewardship frameworks like Alliance for Water Stewardship (AWS).

***"[SBTN has had] a tremendous change because our water ambition has a lot of legacy in it... it was always driven by reduction, metric efficiency, and regulation, not eutrophication."** ~ pilot company*

What's involved

Companies can use Freshwater V1 targets now to address surface water use and nutrient pollution (nitrogen and phosphorus):

- Collect baseline data for current pressures or level impact at each location where targets will be set.
- Define what measurable changes are needed to achieve targets and by when, using hydrological models and thresholds.
- Prepare for validation using templates from the Accountability Accelerator.

In mid 2026 additional freshwater targets will expand coverage to include groundwater use (informed by global models) and toxic chemical pollution (primary focus on pesticides) – helping companies in high-impact sectors such as food, agriculture and textiles address a greater share of their freshwater impacts. The current methods are built to align with the forthcoming V2 guidance, and will remain available for company adoption until 6 months after the release of V2 in 2026, giving companies a stable framework to work from today, and build upon in the future.

Typical timeframe and cost: Timelines to set freshwater targets vary by company; typically they take around 1 to 3 months, depending on stakeholder consultation, hydrological model 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 and next steps

- Find all Freshwater target resources [here](#) in the online target-setting guide
- Begin [here](#) - how do I measure, set and disclose my freshwater targets
- Understand the stages of the validation process [here](#)