STEP 3 — Land targets

Science-based targets for land enable companies to take measurable, place-based action to halt ecosystem conversion, restore degraded land, and manage working lands sustainably.

Why Land targets matter

- ➔ **Build resilience in supply chains:** Healthy ecosystems underpin food systems and supply chains, yet land degradation and conversion are eroding this foundation. By focusing action where impacts and dependencies are greatest, land targets help companies mitigate risk, protect critical natural assets, strengthen supply-chain resilience, and build long-term business value.
- ➔ **Apply rigorous science-based guidance:** Give companies a clear, measurable framework to reduce their contributions to land degradation and biodiversity loss, turning ambition into credible action.
- ➔ **Complement climate targets:** Address impacts that carbon-focused targets alone cannot - such as land degradation, biodiversity loss, and soil pollution - helping companies build a more comprehensive and effective nature and climate strategy.
- ➔ **Align with global land goals:** The UN Convention to Combat Desertification (UNCCD) and its Business 4 Land initiative have aligned their corporate guidance with SBTN's land targets, creating a unified approach for business contributions to national and global goals of Land Degradation Neutrality as well as the Global Biodiversity Framework.
- ➔ **Engage across landscapes:** Unites internal teams, suppliers, and local partners to restore and regenerate landscapes - delivering shared ecological, social, and economic benefits.
- ➔ **Stay ahead of evolving standards:** Supports alignment with CSRD, CSDDD, and sustainable sourcing commitments - demonstrating measurable accountability across value chains.

"A no conversion commitment is far beyond our current no deforestation commitment and is a huge change that will come through science-based targets." ***~ pilot company***

What's involved

- Companies set three land targets that are designed to work together. They address land-related pressures and outcomes holistically; together covering natural land conversion, agricultural land use, and landscape restoration.
    - **Target 1 – No Conversion of Natural Ecosystems:** Addresses land use change across operations and supply chains. Companies go beyond eliminating all deforestation to avoiding all further conversion of natural lands.
    - **Target 2 – Land Footprint Reduction:** Addresses agricultural land use of large companies. Companies reduce the total agricultural land footprint associated with their direct operations and supply chains, in line with global reduction needs, through absolute or intensity-based targets that improve both nature and climate outcomes.
    - **Target 3 – Landscape Engagement:** Companies engage in relevant landscape initiatives that can address different pressures, including land use, land use change, and soil pollution. Those setting this target will collaborate with established local partners in landscapes meaningful for their business to improve the ecological and social conditions.
- Companies will prepare and submit their targets for validation using templates through the Accountability Accelerator.
- In mid-2026, the land targets will evolve in both specificity and flexibility with Version 2 which is currently being piloted with companies. The most substantial updates will apply to Target 2, providing alternative pathways for companies to include work on regenerative agriculture through working land regeneration and

restoration - informed by new science for more targeted and effective action. Targets 1 and 3 will see only minor updates.

- The current Version 1 is fully compatible with Version 2 and SBTN encourages companies to begin now with data and actions that remain directly relevant for future target setting. Version 1 will remain available for adoption until six months after Version 2's release, giving companies a stable, actionable framework to start implementing today.

Typical timeframe and cost: Timelines to set land targets vary by company; typically they take around 1 to 3 months, depending on complexity of land use and land use change data, supply chain traceability, level of stakeholder and landscape engagement required, 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 Land target resources here in the online target-setting guide
- ➔ Begin here with an overview of the 3 targets
- ➔ Understand the stages of the validation process here