



# SCIENCE BASED TARGETS NETWORK

## **SBTN Public Consultation Webinar for Steps 1 and 2 Updates** **Question and Answer Summary**

### Method Stability, Compatibility and Adoption

**Q: Given the ongoing iterations of the methods, which can create uncertainty and make it difficult to track what is relevant, when do you expect the methodology to stabilize?**

A: The upcoming version 2 of the methods, expected this year, is intended to represent SBTN's last major method revision and provide a stable baseline moving forward.

While there may still be minor refinements—particularly to ensure the methods function effectively within the validation process, any more substantive updates would be driven by developments in science, market demand, and resourcing. The goal is to provide consistency so that companies can focus their efforts on setting targets, implementing them, and taking action with confidence.

This is also why engagement in the current consultation is so important. It is a key opportunity to share feedback and help shape the methods before they are finalized.

**Q: How long do we have to use V1.1 before V2**

A: Companies already applying the current version of Steps 1 and 2 can continue using it. The current methods (V1.2) will remain available for six months after the release of Version 2, allowing companies to complete their process and submit for validation during the transition period.

Any work that has already been validated remains valid for five years, and companies will not be required to redo previously validated steps. Companies will be able to use older versions of Steps 1 & 2 with newer versions of Step 3. For companies moving from an older version of Steps 1 and 2 to a newer version of Step 3, we may require additional information as part of the Step 3 target-setting and validation process to ensure compatibility with the latest target-setting guidance, but rework will not be required. SBTN will provide transition guidance, and the additional information will be integrated into the Step 3 submission, rather than companies redoing their Steps 1 and 2 work.

Companies may also choose to adopt Version 2 if they find the updated guidance helpful. Some updates may introduce optional guidance and best practices – for example, related to traceability – that companies can use to strengthen their approach.

**Q: How many companies have completed Steps 1 and 2?**

Many companies are using SBTN's methodology to work through Steps 1 and 2 as a foundation for target-setting, with more than 150 companies, including those in our Corporate Engagement Program, which commit to Step 1 when joining the program. Officially, 16 companies have validated Steps 1 and 2, and 24 more are currently going through validation with the Accountability Accelerator.

You can see some of these companies on our Step Up for Nature Ambition board on our website; these companies are publicly signaling their ambition as they move through the process towards SBTs for nature.

We are now also seeing the first companies begin to publicly disclose that validated work. Novo Nordisk, for example, has disclosed its materiality assessment and prioritization work, and we expect others to follow soon as they complete validation.

## **Interoperability**

### **Q: How are you coordinating with TNFD on this update?**

A: SBTN is working to advance interoperability with TNFD, focused on Steps 1 and 2 and the Locate and Evaluate portions of the LEAP guidance. Where possible, teams are collaborating on further aligning terminology, indicators, and metrics, with additional guidance focused on companies leveraging their progress on TNFD to set science-based targets for nature and companies looking to utilize their work on SBTN for TNFD disclosures. We recognize that in some cases, additional data or specificity may be needed to provide context for target setting, but we will clarify that wherever possible.

### **Where do I find thresholds for pollutions, like soil and water pollution?**

Information about methods for baselining and target-setting, including thresholds for specific pressures, can be found within each respective V2 Step 3 method for freshwater and land. More information about these can be found in the public consultation drafts of these methods, available [here](#) for freshwater and [here](#) for land. V2 of these methods will be released later this year.

## **Tools**

### **Q: Does the WWF Biodiversity Risk Filter consider the dependencies, and is it still suitable for Step 1?**

A: All datasets and tools are evaluated for appropriateness with V2 updates. This includes the Biodiversity Risk Filter, which does include both impacts and dependencies.

### **Q: What adaptations are planned for the Materiality Screening Tool and the High Impact Commodity list?**

A: Several updates are currently being considered. One key area is whether and how to revise the Materiality Screening Tool so that it better aligns with the pressure categories used in ENCORE, as there have been updates since the version originally used to inform the tool.

Another potential change is the consolidation of the High Impact Commodity list and the Materiality Screening Tool into a single, more user-friendly resource. This could improve accessibility and streamline how companies use these tools.

In addition, there is a focus on strengthening the guidance around interpreting materiality—particularly in more complex cases, such as when companies set upstream targets across multiple value chain stages.

For additional information about potential updates to the tools, please refer to the public consultation document, available [here](#).

### **Biodiversity Credits**

**Q: What is SBTN's position regarding encouraging companies to invest in local nature restoration projects, e.g., via the purchase of high-integrity, third-party verified voluntary biodiversity credits?**

A: We're actively monitoring developments and conducting internal research to understand where and how biodiversity credits could be used responsibly. We aim to contribute to shaping the necessary safeguards and accountability mechanisms to ensure any credit use leads to real, positive outcomes for nature and its stewards.

### **Supplier Engagement Targets**

**Q: Would it be possible to set targets without knowing the origin of any commodities?**

A: At this stage of the public consultation, the proposed method updates are still under consideration, and we are actively gathering feedback to decide what should be set as a requirement versus a recommendation.

It is possible that updates to traceability requirements will apply across all upstream activities. In parallel, newer types of targets—particularly those focused on supplier engagement—may allow companies to set targets even without detailed location information.

It is important to note that these targets would be distinct from science-based targets developed using Step 3 methods, where location information is a precondition. As outlined in the [presentation](#), there are multiple pathways available for companies to progress toward target-setting. The goal is for the purchasing company and suppliers to begin to make the changes necessary to ultimately set and achieve SBTs for nature.

**Q: Would supplier engagement targets need to be set at the commodity level? And could validation be available for just one material—for example, allowing target-setting for specific commodities?**

A: This is still to be determined. These are important questions, and they are exactly the kind of input we are seeking through the public consultation process, which aims to gather perspectives from a broad range of stakeholders and experts.

To be clear, the underlying science and traceability requirements for setting “classic” science-based targets for nature—defined in the Step 3 target-setting methods—are not changing.

What is being explored are additional pathways that allow companies to demonstrate progress and take action in line with the overall goals of science-based targets for nature. These pathways would be clearly distinguished from formal science-based targets.

Regarding the structure of such targets, it is likely that a commodity-level approach will be relevant, as traceability challenges and regulatory contexts often vary significantly depending on the type of commodity involved.

**Q: For supplier engagement targets, why wouldn't suppliers be required to complete Steps 1 and 2 if they are being recruited to set targets themselves?**

A: Suppliers would not necessarily be required to complete Steps 1 and 2 because, in this context, they are not being treated as standalone target-setting entities across the full scope of their operations. Rather, they are contributing to the purchasing company's upstream assessment by addressing the specific activities or impacts linked to that buyer's value chain. Completing Steps 1 and 2 would still be recommended, particularly for suppliers that wish to go further and assess their own full impacts and opportunities for target setting. Where suppliers do not complete Steps 1 and 2 for their own broader business, any targets or claims would need to clearly reflect the scope of what is covered—for example, the portion of their activities linked to what a specific client is purchasing. If a supplier chooses to complete Steps 1 and 2 for its own scope, it could then proceed to set science-based targets in its own right.

That said, this is still a working assumption. These types of questions are exactly what we are looking to refine through the consultation process. If you have a perspective on the most appropriate approach, your feedback would be very valuable in shaping the final guidance.

**Q: If a supplier sets a science-based target for a client without completing Steps 1 and 2, is there a risk they could be overwhelmed by multiple client requests for different targets? Or would one target typically apply across multiple clients?**

A: In practice, when a company asks a supplier to set a target, the request would usually focus only on the portion of the supplier's activities linked to what that company is procuring—not the supplier's entire operations.

However, in cases where a supplier's production (for example, at a specific site) serves multiple clients, a single target could cover outputs supplied to several customers. In such situations, the same target could effectively apply across multiple purchasing companies.

In fact, this could become a competitive advantage for the supplier, as their products would already be aligned with target-setting expectations. More broadly, once a specific activity is covered by a target, it would be considered covered for all participants in that value chain.

**Q: For supplier engagement targets, are there thresholds for selecting key suppliers or a required proportion of suppliers to include—especially for companies with complex supply chains?**

A: This is still an open question and depends on the outcomes of other elements under consultation, particularly potential changes to the minimum requirements for upstream assessment.

If a more flexible approach is adopted for the Step 1 requirements related to the minimum scope of the value chain assessment, this would likely extend to supplier engagement targets as well—meaning companies may have greater discretion in how extensively they apply this type of target and which suppliers they include.

As with other aspects discussed, this is still under consideration. Input from stakeholders—through questions, recommendations, and feedback—is essential to determining the appropriate level of detail and prescriptiveness in the final guidance.