

GETTING STARTED GUIDE

EVERYTHING YOU NEED TO KNOW

SCIENCE BASED TARGETS NETWORK

HOW TO USE THESE MATERIALS

Understand the basics
What is SBTN, Why should I use it, Who is it for, How do I get started

Refresh your understanding
Learn how SBTs for nature have improved from Version 1 to Version 2

Build internal awareness & buy-in
Make the case for SBTN throughout the organization

Activate the organization
Ensure teams across the organization understand the target-setting process

Engage suppliers
Share introductory SBTN materials with suppliers to encourage their target-setting

SCIENCE BASED TARGETS NETWORK

WHO SHOULD USE THESE MATERIALS

- Primarily designed for **companies** starting or progressing through science-based target-setting
- Can also be used by **consultancies, service providers, NGOs, partners, and financial institutions** as we work to develop dedicated materials for these stakeholders



SCIENCE BASED TARGETS NETWORK

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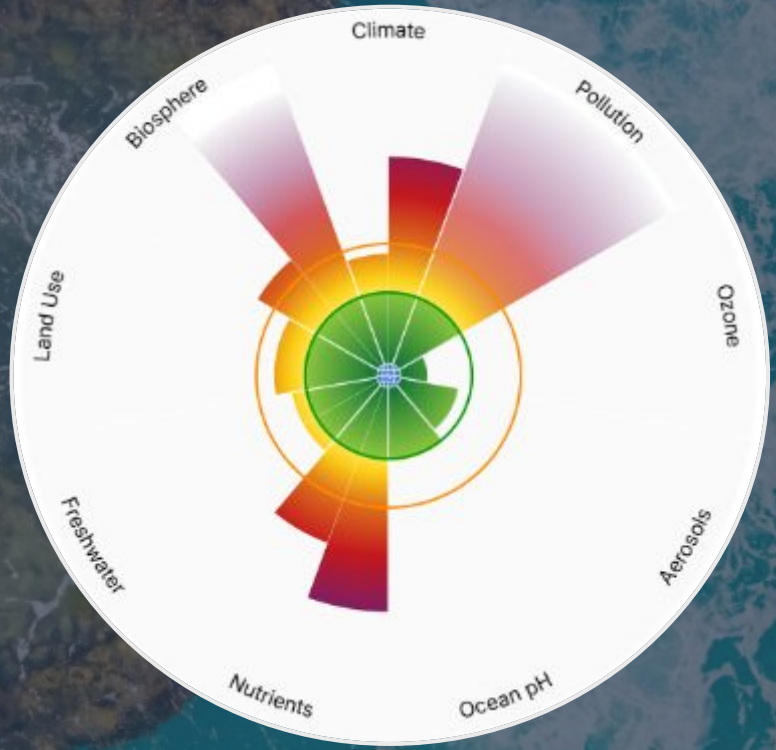

SCIENCE BASED
TARGETS NETWORK
SBTN OVERVIEW
What is SBTN?

SCIENCE-BASED TARGETS FOR NATURE

Turning science into credible corporate action on nature

WHERE TO ACT.
HOW MUCH IS ENOUGH.
BY WHEN.

> *SBTN has helped us understand what our strategic direction should be and what "good enough" looks like.* **Arla Foods**



Source: Planetary Health Check 2026

THE SCIENCE-BASED TARGETS NETWORK: A GLOBAL SCIENCE-LED COLLABORATION

Founding Partners

CDP · Conservation International · UN Environment Programme Finance Initiative · United Nations Global Compact · World Economic Forum · World Resources Institute · WWF

80+ partners

ARUP · BirdLife International · BSR · Business for Nature · C40 Cities · Capitals Coalition · Catalytics · CDC Biodiversité · Center for Large Landscape Conservation · CEO Water Mandate

Ceres · circle of blue · climateworks foundation · Deakin University · DICE University of Kent · EAT · Ellen MacArthur Foundation · Fauna & Flora International · futureearth · gef

GLOBAÏA · Global Covenant of Mayors for Climate & Energy · Green Accounting Coalition · ICLEI Local Governments for Sustainability · IIASA · International Resource Panel · IUCN · MAVA Fondation pour la Nature · Metabolic · Gordon and Betty Moore Foundation

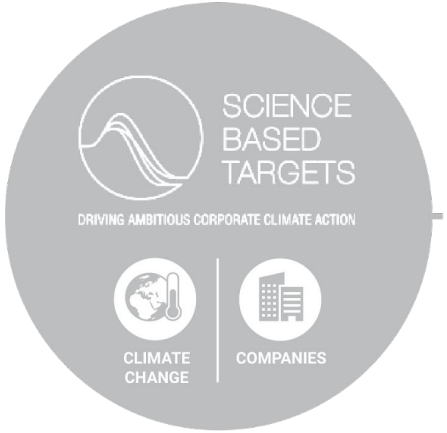
OAK Foundation · Ocean Conservancy · Ocean Unite · ODI · PIK · Porticus · Quantis · Rockefeller Philanthropy Advisors · RSEEP-Benin · Stewardship Asia

Stockholm Resilience Centre, Stockholm University · Sustainable Development Solutions Network · SYSTEMIQ · T4H · The Biodiversity Consultancy · theEARTH GENOME · The Nature Conservancy · The Pacific Institute · idh the sustainable trade initiative

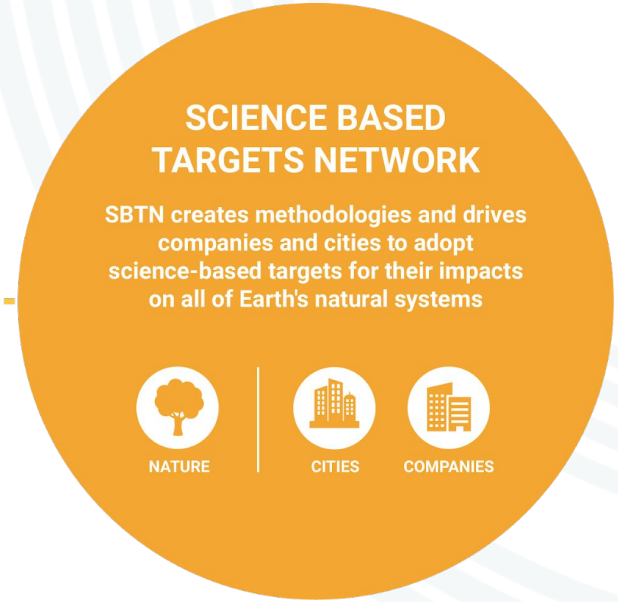
the value web · Ethical Sourcing Forum · University of Kent · UN Environment WCMC · wbcsd · WCS · We Mean Business Coalition · World Benchmarking Alliance

SCIENCE BASED TARGETS NETWORK

A NET ZERO, NATURE POSITIVE PATHWAY FOR BUSINESS



CLIMATE (SBTi)



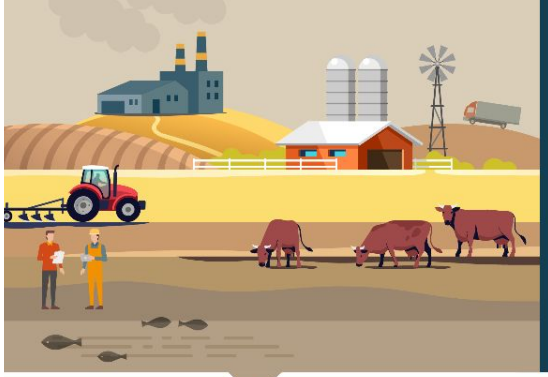
NATURE (SBTN)

BUILDING AND EXPANDING UPON CLIMATE TO ALL ENVIRONMENTAL IMPACTS

SCIENCE BASED TARGETS NETWORK

SCIENCE-BASED TARGETS ENABLE COMPANIES TO MEASURE THEIR CONTRIBUTIONS TO NATURE POSITIVE OUTCOMES

SCIENCE BASED TARGETS NETWORK



Without proper management tools, companies are putting excessive **pressures on nature** through their operations and supply chains.

Science-based targets for nature take direct aim at these pressures with measurable, time-bound, and location-based goals.





Guided by the targets, companies take actions that contribute to **nature positive outcomes** so nature, people and business can thrive.

WHAT ARE SCIENCE-BASED TARGETS?

SCIENCE-BASED

"Aligned with Earth's limits and societal sustainability goals"

+

TARGETS

"Measurable, actionable, and time-bound objectives"

Setting science-based targets for nature will lead companies to take location-specific action to mitigate their negative environmental impacts and create positive benefits for nature including people.

SCIENCE BASED TARGETS NETWORK

WHICH TARGETS CAN COMPANIES SET USING SBTN'S INTEGRATED APPROACH?

FRESHWATER TARGETS

Help companies address impacts from freshwater use (withdrawals), pollution, and ecotoxicity impacts.

LAND TARGETS

Help companies address impacts from land use, land use change, and soil pollution.

OCEAN TARGETS

Help companies in the seafood value chain address impacts from wild capture fishing and aquaculture.

TARGET TYPES

Freshwater quantity
- Surface water
- Groundwater

Freshwater quality
- Nutrient pollution
- Pesticide pollution

- No Conversion of Natural Ecosystems
- Working Land Regeneration and Restoration (Land Area, Land Quality)
- Landscape Engagement

- Avoid and Reduce Overexploitation
- Protect Structural Habitats
- Reduce Risks to Endangered, Threatened and Protected Marine Wildlife Populations

SCIENCE BASED TARGETS NETWORK

Drivers of biodiversity loss are addressed by targets across all three realms above

Science-based targets for climate are set through sister initiative SBTi

SCIENCE BASED TARGETS NETWORK

THE SCIENCE-BASED TARGETS FOR NATURE JOURNEY

UNDERSTANDING IMPACTS TO DELIVERING MEASURABLE ACTION FOR NATURE

Science-based assessment and target-setting | Implementation and accountability

1	2	3	4	5
ASSESS	**INTERPRET & PRIORITIZE**	**MEASURE, SET & DISCLOSE**	**ACT**	**TRACK**
What impacts on nature matter for us?	**Where should we focus?**	**What do we need to achieve?**	**How will we achieve our targets?**	**Are we delivering?**
Understand what and where your material pressures are, and the state of nature in those locations	Decide which locations and activities to prioritize for target-setting	Set measurable science-based targets for land, freshwater, and/or ocean	Create and activate an action plan to achieve targets	Measure and report progress on how your actions are delivering results


SCIENCE BASED
TARGETS NETWORK
MOMENTUM
How is adoption for science-based
targets for nature progressing?

FROM EARLY ADOPTION TO CORPORATE ACTION

300+ companies / 40 countries are engaged with SBTN's methods

35 companies with validated milestones; 60+ validated targets across 18 companies

75% of insurance companies use (or plan to use within 12 months) SBTN guidance or data for investment decisions*

Recognized in UNCCD COP decision language linking corporate land targets with national LDN goals

Integrated into government-backed corporate nature programs in France, Japan, and Pakistan

SCIENCE BASED TARGETS NETWORK

***Source**: State Street Investment Management Survey for EMEA-based Insurance companies, 2025

SCIENCE BASED TARGETS NETWORK

ACCOUNTABILITY ACCELERATOR

35 COMPANIES HAVE VALIDATED MILESTONES

Company	Sector	Country HQ	Business unit	1 Assessed	2 Prioritized	3 Targets set
H&M Group	Textiles, Apparel, Footwear and Luxury Goods	Sweden	Company-wide	Direct Operations Upstream Freshwater Land	Direct Operations Upstream Freshwater Land	No Conversion of Natural Ecosystems Land Footprint Reduction Landscape Engagement
Novo Nordisk	Pharmaceuticals, Biotech and Life Sciences	Denmark	Company-wide	Direct Operations Upstream Freshwater Land	Direct Operations Upstream Freshwater Land	No Conversion of Natural Ecosystems Landscape Engagement
Unibail-Rodamco-Westfield	Real Estate	France	Company-wide	Direct Operations Upstream Freshwater Land	Direct Operations Upstream Freshwater Land	Freshwater Quantity (1 basin)
Arla Foods	Food and Beverage Processing	Denmark	Company-wide	Direct Operations Upstream Freshwater Land	Direct Operations Upstream Freshwater Land	–
Holcim	Construction Materials	Switzerland	Company-wide	Undisclosed – pilot	Undisclosed – pilot	Freshwater Quantity (4 basins)
GSK	Pharmaceuticals, Biotech and Life Sciences	United Kingdom	Company-wide	Undisclosed – pilot	Undisclosed – pilot	Freshwater Quantity (1 basin) No Conversion of Natural Ecosystems Landscape Engagement

26 **COMPANIES** have publicly disclosed their validated milestones

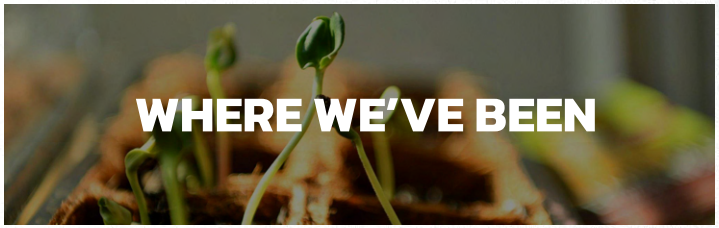
18 **COMPANIES** have validated targets

9 **COMPANIES** have publicly disclosed their validated targets

Data as of November 2026

VALIDATED PROGRESS: SEE MORE ON OUR TARGET TRACKER

SBTN HAS SEEN STRONG ADOPTION FOR AN EARLY-STAGE INITIATIVE, WITH MOMENTUM ACCELERATING



- SBTN was founded in 2019 and focused initial years on the science and method development
- Released beta version methodologies in mid-2023
- Conducted an initial pilot with a cohort of companies from 2023-2024
- Broad access to the methodologies became available mid-2024

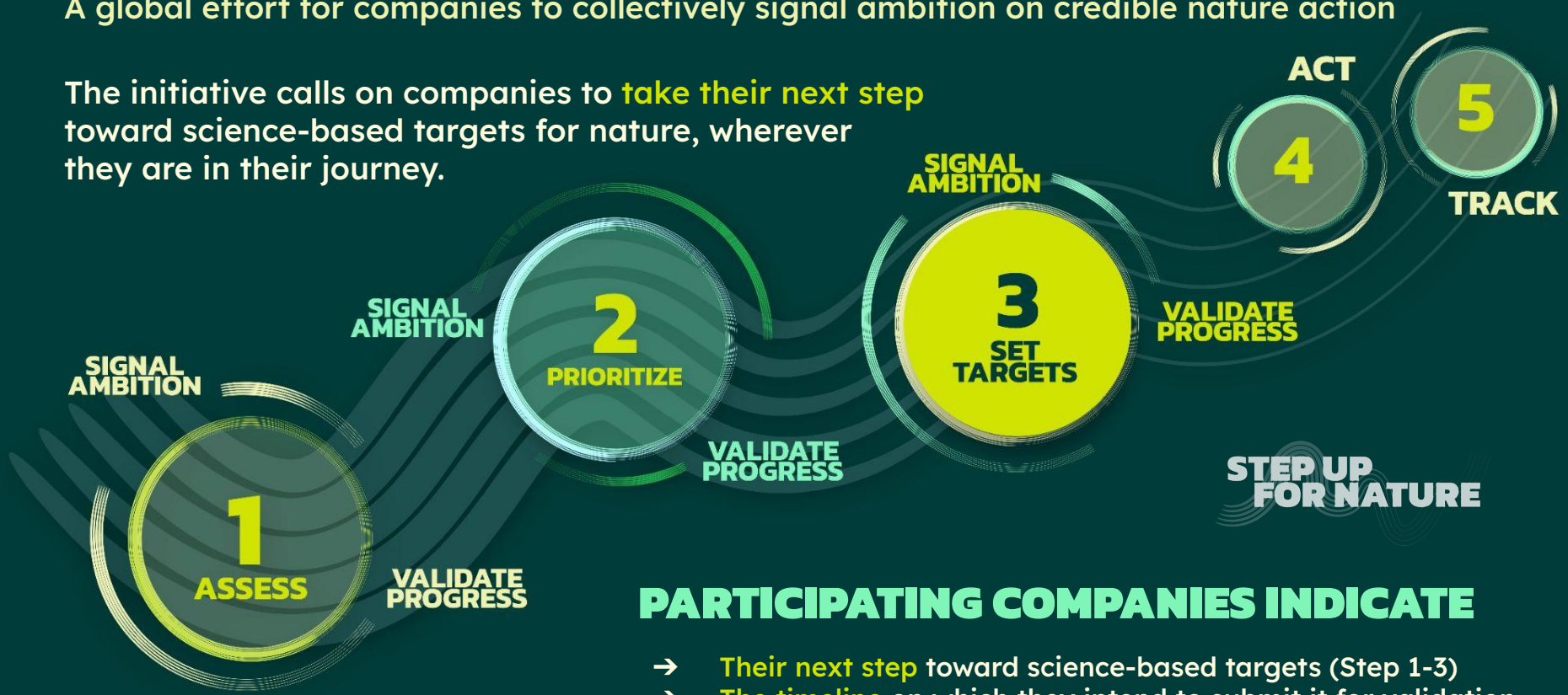


- At the end of 2025, **4 companies** had publicly disclosed validated milestones on SBTN's Target Tracker
- As of November 2026, that number is now **35 companies**
- With SBTs 2.0 released October 2026, we are now focused on scaling adoption, particularly with companies that have outsized impacts on nature

SBTN's STEP UP FOR NATURE INITIATIVE

A global effort for companies to collectively signal ambition on credible nature action

The initiative calls on companies to take their next step toward science-based targets for nature, wherever they are in their journey.



PARTICIPATING COMPANIES INDICATE

- ➔ Their next step toward science-based targets (Step 1-3)
- ➔ The timeline on which they intend to submit it for validation

STEP UP FOR NATURE

45 COMPANIES HAVE STEPPED UP FOR NATURE

Company	Sector	Country	Step	Timeline
Decathlon ADDED JUN 2026	Retail	France	3	DEC **2026** | FRESHWATER
Fairphone ADDED JUN 2026	Electronics and computers	Netherlands	1	DEC **2026**
			2	DEC **2026**
General Mills, Inc. ADDED JUN 2026	Food and beverage	United States	3	DEC **2026** | FRESHWATER
H&M Group UPDATED JUN 2026	Textiles Apparel and Footwear	Sweden	3	JUN **2026** | LAND
			3	DEC **2026** | FRESHWATER

22 COUNTRIES REPRESENTED

18 SECTORS REPRESENTED

16 STEP UP COMPANIES have already publicly disclosed milestones

MOMENTUM: SEE MORE ON OUR AMBITION BOARD



THE BUSINESS CASE

Why should we set targets?

WHY NATURE ACTION MATTERS NOW



Nature is **already** a business issue.

Companies are currently facing:

- Growing pressure from nature-related disruption
- Constraints on critical natural resources
- Rising regulatory, customer, investor and stakeholder expectations

These pressures affect sourcing, operations, supply chain resilience, water and land access, permitting, tenders, customer relationships, and market access

SCIENCE BASED TARGETS NETWORK

THE CORPORATE CHALLENGE

Many companies already have nature-related activity underway.

This work can often be **fragmented** without a clear answer to the questions that every board should be asking:

- ***Where** should we focus?*
- ***Is** current action sufficient?*
- ***What** needs to change?*
- ***How** can we demonstrate that our approach is credible?*

SCIENCE BASED TARGETS NETWORK



WHY COMPANIES ARE SETTING SCIENCE-BASED TARGETS FOR NATURE

A PRACTICAL BUSINESS MANAGEMENT TOOL



Greater confidence in what action is needed

Helps companies understand where to act, what level of change is needed, and whether existing efforts are enough

THAT CLARITY DELIVERS BROADER BUSINESS VALUE

- Clearer priorities, more focused resources
- Stronger ownership and execution
- Greater credibility
- Readiness for evolving regulatory & market expectations
- Protecting margins and unlocking market opportunity

HOW SBTN HELPS

GREATER CONFIDENCE IN WHAT ACTION IS NEEDED

Build on existing efforts

Assess existing nature initiatives against what science indicates is needed.

Understand what is enough

Move beyond self-defined ambition to determine the level of change needed in specific places.

Identify where change is needed

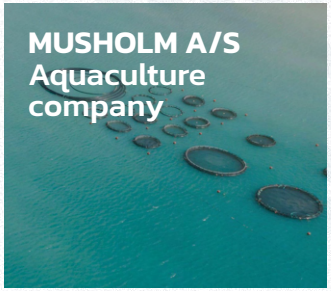
Use analysis to inform new or different action, from strategy and operations to sourcing and supplier engagement.

COMPANY EXAMPLES



Clarifying what 'good enough' looks like

"SBTN has helped us understand what our strategic direction should be, and what "good enough" looks like. The way it addresses local context is especially valuable."



Identifying different operational approaches

SBTN helped Musholm assess its production through a science-based lens, highlighting how shifting some production from more vulnerable coastal waters to more robust open-sea sites could reduce impacts on nature.

SCIENCE BASED TARGETS NETWORK

HOW SBTN HELPS

CLEARER PRIORITIES, MORE FOCUSED RESOURCES

Narrows a complex nature agenda with precision

Pinpoints specific geographies, commodities and suppliers where management should invest.

Directs limited resources more strategically

Helps management focus attention, investment and capacity where they can make the greatest difference.

Strengthens confidence in decisions

Provides scientific evidence to support or challenge existing priorities and justify resource allocation to boards.

COMPANY EXAMPLE: KERING
Global Fashion & Luxury goods



Identifying priority basins

SBTN analysis identified the Arno Basin as Kering's highest-priority location for water action, helping focus its water strategy and contributing to the creation of its first Water Resilience Lab – bringing stakeholders together to drive collective action on shared water challenges.

HOW SBTN HELPS

STRONGER OWNERSHIP AND EXECUTION

Provides a shared science-based foundation across functions

Aligns teams around priorities, clarifies ownership and strengthens coordination.

Embed insights into decisions and processes

Companies are beginning to integrate SBTN insights into procurement, operational planning, performance management and governance. For example, Orkla Foods Sverige described integrating findings into purchasing practice.

More targeted supplier engagement

Companies move from broad requests towards a more focused basis for engagement and collaboration on priority locations, data gaps and action needed.

SCIENCE BASED TARGETS NETWORK

COMPANY EXAMPLE: KIRIN
Japanese beverage company



Changing the level of board discussion

Kirin described SBTN as creating a common language and framework across different business functions and external board members, allowing discussion to move from whether nature matters to which regions, sites, and parts of the supply chain require attention.

HOW SBTN HELPS

GREATER CREDIBILITY

A recognized scientific reference point

Strengthens confidence in priorities and target ambition, beyond company judgment alone.

Independent validation

Provides external assurance that targets meet relevant SBTN criteria.

More credible, efficient stakeholder communication

Helps companies substantiate target-related claims and reduce the burden of repeatedly explaining and defending their approach.

COMPANY EXAMPLE: GSK
Global biopharma company



Greater confidence with investors

GSK said the SBTN data and analytical foundation enables the company to respond to investor questions on nature risk with greater confidence.

HOW SBTN HELPS

READINESS FOR EVOLVING EXPECTATIONS

Builds reusable capabilities that deliver value beyond target-setting

Strengthens data, traceability, governance, and internal expertise that can support multiple business needs, reducing duplication and repeated effort.

Makes it easier to respond to new requirements

Companies described using SBTN work to support subsequent reporting, assessment and due diligence, including TNFD and CSRD-related processes and customer and investor expectations.

COMPANY EXAMPLE: Arla Foods
European dairy cooperative



Strengthening the evidence base for CSRD

SBTN helped fill gaps in Arla Foods' CSRD work, including mapping biodiversity-sensitive areas and informing its double-materiality analysis.

SCIENCE BASED TARGETS NETWORK

HOW SBTN HELPS

PROTECTING MARGINS AND UNLOCKING MARKET OPPORTUNITIES

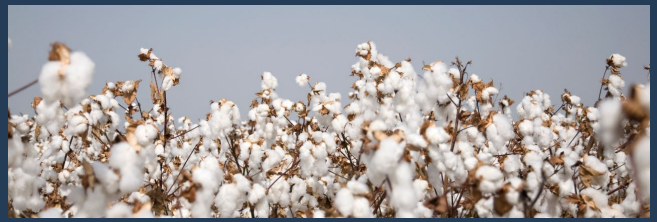
Helps protect margins and business continuity

Helps identify where nature-related risks could increase input costs or disrupt sourcing, production and operations — informing action to reduce exposure and strengthen business resilience.

Strengthening market access and competitiveness

Helps companies meet evolving buyer expectations, maintain customer relationships and compete for new opportunities where credible nature performance increasingly matters.

CORPORATE EXAMPLE: H&M GROUP
Global Fashion & Design Company



"Our industry is deeply dependent on nature — on land, on water, on raw materials. If those become more constrained, more expensive, or more regulated, it could impact business. Supply chains are already becoming more fragile. Regulations are increasing. Linking those realities to the decisions we make on nature is not abstract — it is risk management."

~ Leyla Ertur, CSO, H&M Group

SCIENCE BASED TARGETS NETWORK

YOUR FIRST STEPS

What is the best way to start?



HOW TO GET STARTED

1. INFORM

- Confirm your eligibility for setting SBTs with the validation procedure
- Familiarize yourself with SBTN to understand why to set SBTs for nature, what the framework is, and how to use it
- Understand what resources are available

2. ENABLE

- Establish your starting point (e.g., data availability, initiatives)
- Develop a nature strategy with a compelling business case and clear ambition
- Secure leadership support
- Secure resources and project management (e.g., internal team, consultants, budget, timeline)

3. DIVE IN

- Complete a materiality screening (Step 1a)
- Choose your focus areas using the Accelerated Pathways (start of Steb 1b)
- Conduct Step 1b
- Continue moving through the methods, submitting work for validation, and disclosing progress

Outputs from "inform" steps influence decisions made in "dive in" steps, and vice versa (e.g., choice of focus area in Step 1b influences internal team needed)

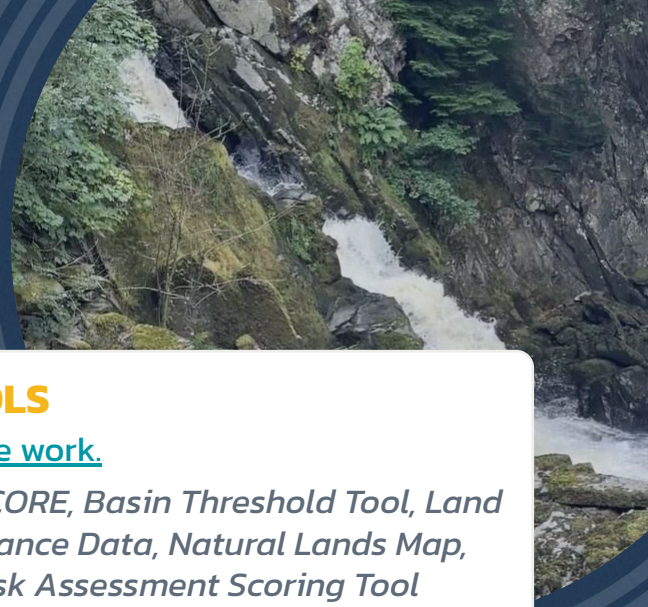
SCIENCE BASED TARGETS NETWORK

INFORM: FAMILIARIZE YOURSELF WITH SBTN

	QUESTION TO ANSWER	RESOURCE TO USE
1	**Why should I set SBTs for nature?**	• Getting Started Guide (this document) • Step Up for Nature business case report • Target tracker • Ambition board
2	**What is SBTN's framework?**	• Getting Started Guide (this document) • Framework overview
3	**How do I set SBTs for nature?**	• Getting Started Guide (this document) • Case studies • Corporate Manual *(V2 coming soon)*

SCIENCE BASED TARGETS NETWORK

INFORM: UNDERSTAND WHAT RESOURCES EXIST



TECHNICAL GUIDANCE

Prescriptive methods: Step 1, Step 2, Step 3 Freshwater, Step 3 Land, Step 3 Ocean
Supporting guidance: Step 4, Stakeholder Engagement, Accounting Guidelines for Land

DATA & TOOLS

Help you do the work.

e.g. *MST or ENCORE, Basin Threshold Tool, Land Technical Guidance Data, Natural Lands Map, ETP Species Risk Assessment Scoring Tool*

VALIDATION RESOURCES

Prepare for validation.

e.g. *Data templates, submission forms, claims guidance*

TECHNICAL SUPPORT

Work through methods: *HelpDesk*, *Service providers*, *SBTN* & *Regional Accelerators*
Build capacity: *SBTs 2.0 Training Series*, *Corporate Engagement Program*, *Corporate Manual**, *Train the Trainer**, *Regional Initiatives*

SCIENCE BASED TARGETS NETWORK

See the SBTN Resource Library for everything we offer
**V2 Corporate Manual and Train the Trainer not yet developed*

INFORM: DEEP DIVE ON TECHNICAL SUPPORT

1	**Help Desk**	Your go-to resource for all SBTN-related questions
2	**Service providers**	Consultants and providers who have demonstrated knowledge of SBTN's methods
3	**Regional Initiatives**	Regional programs providing localized support
4	**SBTN Accelerators** *(coming 2027)*	Structured, time-bound, cohort-based programs run by SBTN technical and corporate engagement teams to help accelerate companies' progress through the methods
5	**SBTs 2.0 Training** *(coming 2027)*	Webinar-style training series for SBTs 2.0
6	**Corporate Engagement Program**	Dedicated sessions for 300+ companies working through the methods, providing peer learning, guidance, updates

SCIENCE BASED TARGETS NETWORK

ENABLE: RESOURCING THE SBTN APPROACH

STRATEGY	LEADERSHIP	DATA	TEAM	TIME
Nature strategy with compelling business case, clear ambition	A clear internal owner and senior sponsorship with budget allocated	Existing business, sourcing and location data you likely already hold	Internal teams* (+external consultant if needed) with requisite skill set**	Upfront effort to assess and prepare, then ongoing implementation.

** Internal teams to involve: sustainability, procurement, operations, data*
*** Skill set needed: e.g., environmental data, spatial analysis, life cycle assessment and footprinting*

SCIENCE BASED TARGETS NETWORK

ENABLE: WHAT DATA DO YOU NEED TO START?



Most of the data needed is already available in your company's existing systems:

Activities
- What your company does

Procurement
- What your company sources

Locations
- Production sites, sourcing areas...

Your existing business data is a strong starting point for assessing your impacts on nature.

Built-in flexibility to help you get started:

- **You can use estimates and secondary data:** use proxies, modeled data or industry averages where primary data is unavailable
- **You can exclude up to 10% of upstream procurement from the assessment:** Step 1b requires assessment of at least 90% of high-impact commodity (HIC) content and at least 90% of non-HIC content.
- **You don't need full supplier traceability:** Upstream activities with unknown sourcing locations can still be assessed using secondary data. Enabling targets offer pathways to improve traceability or engage suppliers.

SCIENCE BASED TARGETS NETWORK

DIVE IN: THE PATH THROUGH THE METHODS

SBTN is a structured route through complexity

See "Understanding the Framework" for more info

1. **Understand where your material impacts are** STEP 1a
   Screen your whole organization with the Materiality Screening Tool (MST) or ENCORE to find material impacts and dependencies across realms and value-chain activities. Step 1a is always organization-wide.

2. **Choose where to focus** STEP 1b
   Set your scope for the rest of the method steps, selecting either a comprehensive scope (at the enterprise level) or an **Accelerated Pathway** (focused on a business unit, realm or value-chain segment, where eligible).

3. **Build the evidence base** STEP 1b
   Complete the value chain assessment: prepare the activity, location, sourcing and pressure data for your scope. Estimates and modelled data are allowed where the methods permit; perfect data is not required.

4. **Validate and disclose**
   Submit Step 1 for validation and, if approved, disclose your assessment results on the SBTN Target Tracker. Or, alternatively, move to Step 2 and submit Steps 1 and 2 for validation together.

5. **Move from assessment to action**
   Progress through Step 2 (prioritize), Step 3 (set targets) and Step 4 (act), strengthening data, scope and capability as you go.

GETTING STARTED: FAQ



Q What should our organizational boundary be?

Start at parent or subsidiary level; you can narrow to a business unit in Step 1b.

Q MST or ENCORE?

Either is accepted. Use one consistently; do not combine them.

Q What if upstream data is thin?

Start with what you can trace; use estimates and enabling targets (supplier engagement and traceability improvement target setting).

Q Do we have to set every target at once?

No. You can focus by realm first, then expand over time.

Q Where can we get technical help?

Submit your questions to our Help Desk, hire a knowledgeable external service provider through our Referral Program, join our upcoming SBTs 2.0 Training Series

SCIENCE BASED TARGETS NETWORK

WHAT YOU CAN DO NOW



A capacity-building series to build confidence in applying SBTN's methodology. Runs Jan-Apr 2027.



Signal ambition alongside 45+ peers and share your next step toward science-based targets for nature



A structured program to support companies through to validated milestones

SBTS FOR NATURE 2.0:
FREE ONLINE TRAINING SERIES



What is the training series?

Running from January to April 2027, SBTN is offering a free online training series led by technical experts to build the knowledge and confidence needed to apply the 2.0 methodology

What will companies gain?

A stronger business case, clearer path forward, practical guidance from SBTN experts, and connections to other frameworks

Who should join?

The series is designed primarily for companies, though we welcome organizations that support and influence corporate action on nature (consultancies, service providers, NGOs, financial institutions)

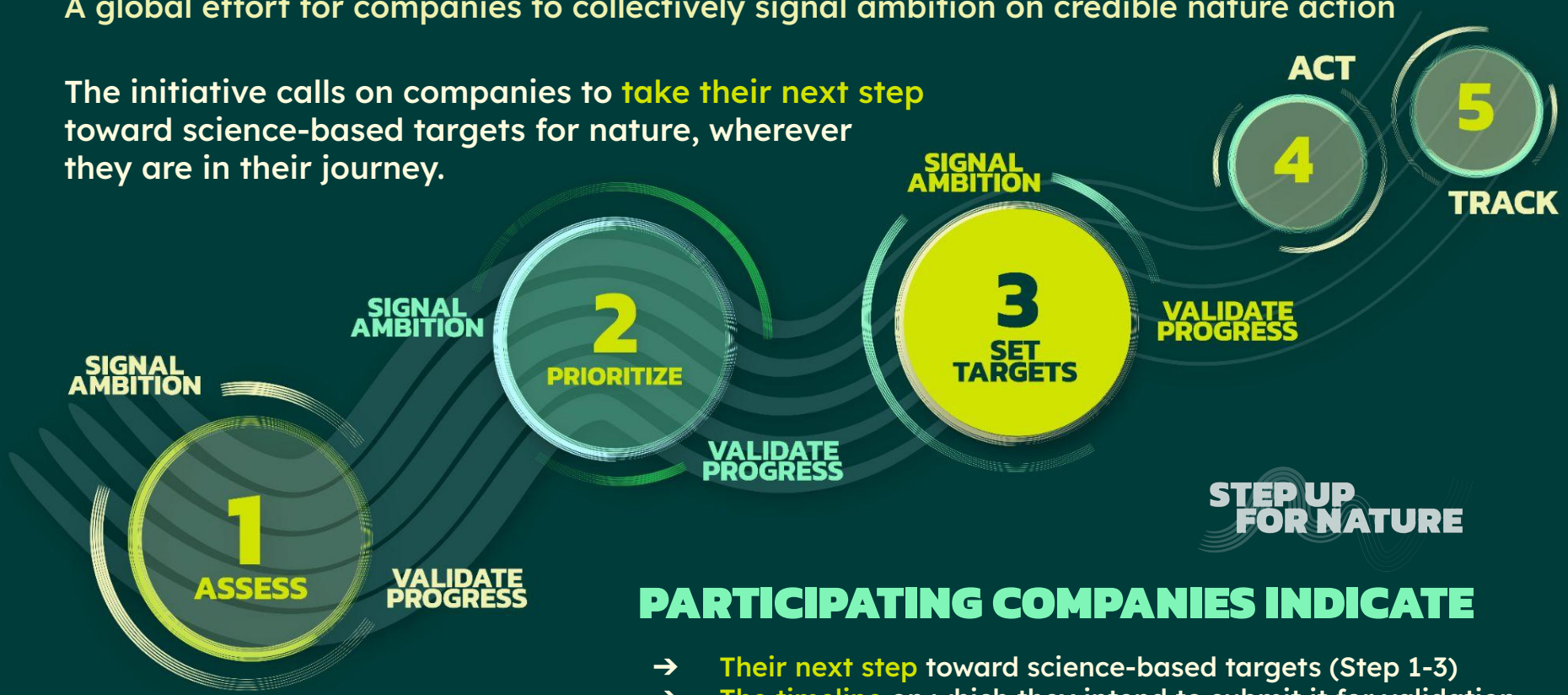
LEARN MORE AND REGISTER NOW

SCIENCE BASED TARGETS NETWORK

JOIN THE STEP UP FOR NATURE INITIATIVE

A global effort for companies to collectively signal ambition on credible nature action

The initiative calls on companies to take their next step toward science-based targets for nature, wherever they are in their journey.



PARTICIPATING COMPANIES INDICATE

- ➔ Their next step toward science-based targets (Step 1-3)
- ➔ The timeline on which they intend to submit it for validation

SBTN ACCELERATORS: A NEW IDEA WE'D LIKE YOUR INPUT ON



What are the Accelerators?

Structured, time-bound programs that help companies move through the 2.0 methods to validated results

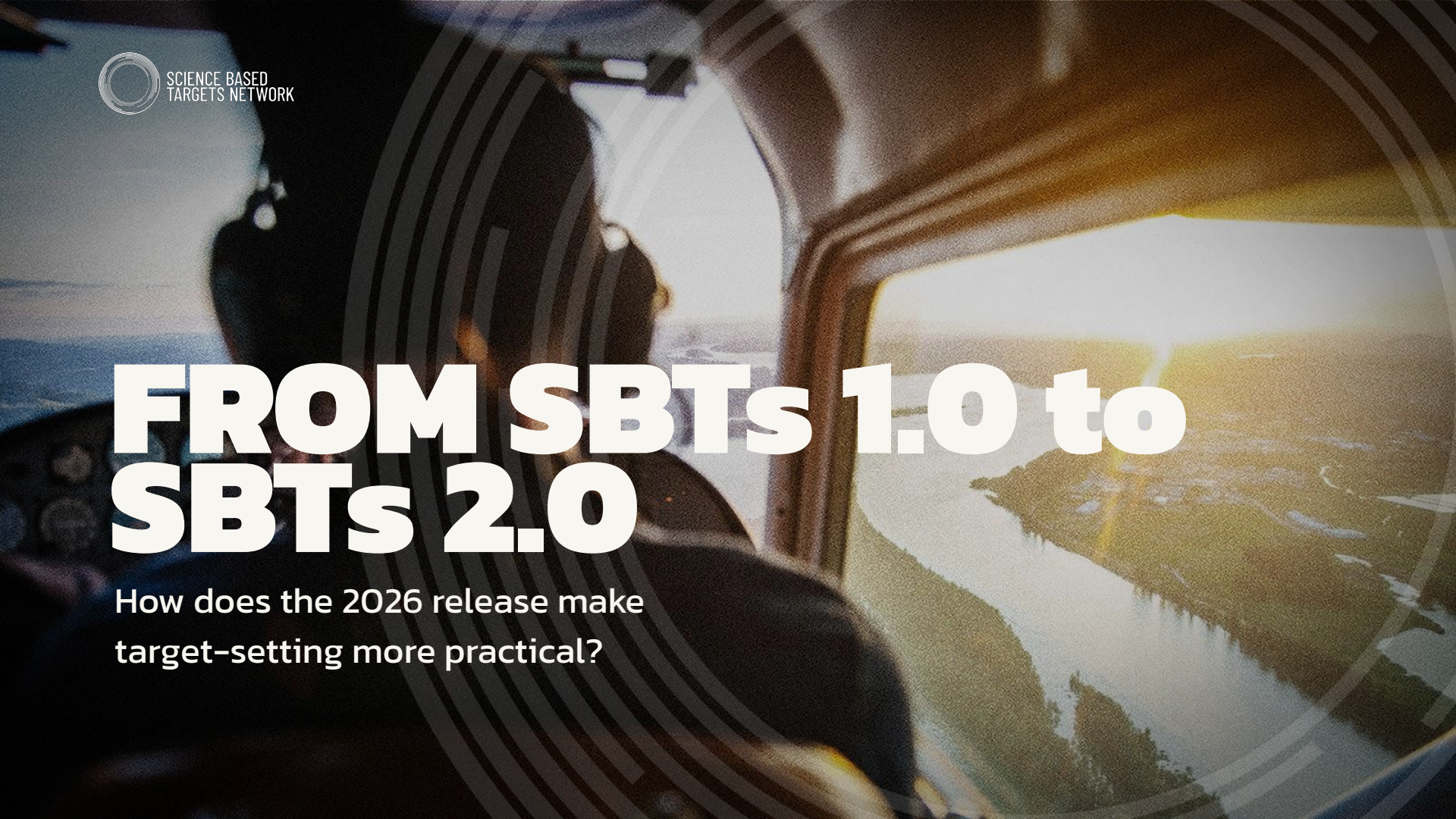
What will companies gain?

Small cohorts of companies will receive support from SBTN's technical and validation teams to complete and validate Steps 1, 2, or 3

Why are we introducing them?

The Accelerators build on a model proven in our method validation pilots – including access to technical experts and peer learning – and expand this offering to a broader set of companies

REGISTER INTEREST & SHARE INPUT TO INFORM THE DESIGN



FROM SBTs 1.0 to SBTs 2.0

How does the 2026 release make target-setting more practical?

SCIENCE-BASED TARGETS FOR NATURE 2.0

More practical for companies – while maintaining the rigor, place-based approach, and accountability that underpin credible action for nature.



LEARN MORE

- More ways to start
- Broader target coverage
- Practical to apply
- Rigor remains

TNFD Taskforce on Nature-related Financial Disclosures

SCIENCE BASED TARGETS NETWORK

NATURE POSITIVE INITIATIVE

Synchronized releases on Oct 13 signals greater alignment

5 MAJOR AREAS OF IMPROVEMENT IN 2.0

APPLICABILITY
2.0 makes target-setting applicable to more company contexts

USABILITY
The path through the methods is clearer and more practical to apply

STABILITY
2.0 provides a more stable basis for long-term use and implementation

RIGOR
Updated methods reflect the latest science and maintain the rigor that underpins SBTs

INTEROPERABILITY
Stronger alignment with complementary frameworks reduces duplication of efforts

SCIENCE BASED TARGETS NETWORK

SBTS FOR NATURE 2.0

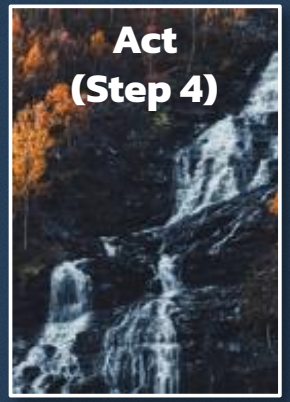
WHAT'S COVERED?











Note: Ocean V2 development beginning fall 2026; Ocean V1 remains ready for use.

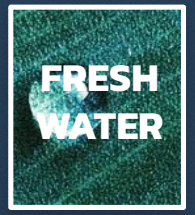
SCIENCE BASED TARGETS NETWORK

WHAT'S NEW

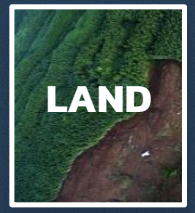
HIGHLIGHTS ACROSS STEPS



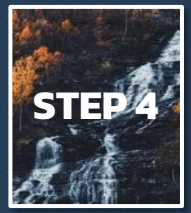
- **Supplier Engagement and Traceability Improvement targets** provide pathway where traceability remains a challenge
- Full **dependencies assessment** strengthens alignment with TNFD and shows where nature matters most to the business



- New targets for **pesticides**
- **Global groundwater model** ensures feasibility where local data is limited
- **Basin Threshold Tool** brings together complex data and thresholds in one place, reducing need for manual data gathering and analysis



- **Broader scope for working land impacts,** strengthening connections to existing actions (e.g., regenerative agriculture)
- Dedicated **no-conversion pathway for MICE sectors** (mining, infrastructure, construction, extractives)
- Moves from **qualitative to quantitative** place-based approaches, with the data and tools to enable corporate use



- New action planning resources help companies **translate targets into implementation** and connect with nature transition planning
- Enables **holistic implementation** across realms and pressures

SCIENCE BASED TARGETS NETWORK

STEPS 1 AND 2

KEY FEATURES

INTEGRATION OF STEP 3 ADVANCEMENTS

New indicators integrated (across all 3 realms), streamlining path from assessment to targets

REDUCED DATA COLLECTION REQUIREMENTS

Reduced requirements for Target Boundary B enables quicker progression to target-setting

INTEROPERABILITY WITH TNFD

Closer alignment (incl. new double materiality assessment) reduces duplication burden

UPDATED PRIORITIZATION APPROACH

Revised approach ensures companies act on most meaningful impacts

SET TARGETS ACROSS VALUE CHAIN STAGES

Companies now have greater flexibility in where to set upstream targets

SUPPLIER ENGAGEMENT TARGETS

New pathway for companies to act on upstream volumes without sufficient traceability

TRACEABILITY IMPROVEMENT TARGETS

New pathway for companies to act on upstream volumes without sufficient traceability

SCIENCE BASED TARGETS NETWORK

ENABLING TARGETS

What do companies commit to?

Supplier Engagement



Traceability Improvement



OUTPUTS

Global targets

Company X will engage suppliers representing __% of our upstream [pressure indicator] impacts to set SBTs for nature by [target year].

Company X will improve the traceability of procurement volumes representing __% of our upstream [pressure indicator] impacts by [target year]

ALIGNED GUIDANCE TO STRENGTHEN CORPORATE ACTION ON NATURE

On October 13, SBTN, TNFD and Nature Positive Initiative (NPI) released aligned updates designed to make corporate nature action more connected and practical.

TNFD and SBTN: approaches designed to be distinct and complementary. Companies can more confidently reuse relevant data, analysis and outputs across both.

Common foundation for state of nature metics: Metrics Framework from NPI integrated across relevant parts of TNFD and SBTN to help create greater consistency in how companies understand and measure nature positive outcomes.

Helps companies:

- Reduce duplication
- Work with greater consistency
- Move more clearly to taking credible action

SCIENCE BASED TARGETS NETWORK

STRONGER ALIGNMENT WITH TNFD, CLEARER BENEFITS FOR COMPANIES



What companies gain: greater consistency across their nature work, less repetition and a clearer path from analysis to action

What SBTs for Nature 2.0 changed to support that:

- **Fuller integration of dependencies** into assessment and prioritization
- **More explicit links to TNFD disclosure recommendations**
- **A clearer bridge into transition planning** through the Corporate Action Plan

Practical enabler: SBTN–TNFD interoperability tool (*coming soon)*

SCIENCE BASED TARGETS NETWORK

CONNECTING CONSISTENT STATE OF NATURE MEASUREMENT TO SCIENCE-BASED ACTION





SBTS FOR NATURE ARE DESIGNED TO COMBINE PRESSURE AND STATE OF NATURE INFORMATION

- Pressure-based targets connect corporate impacts to action
- State of nature metrics inform where action matters most

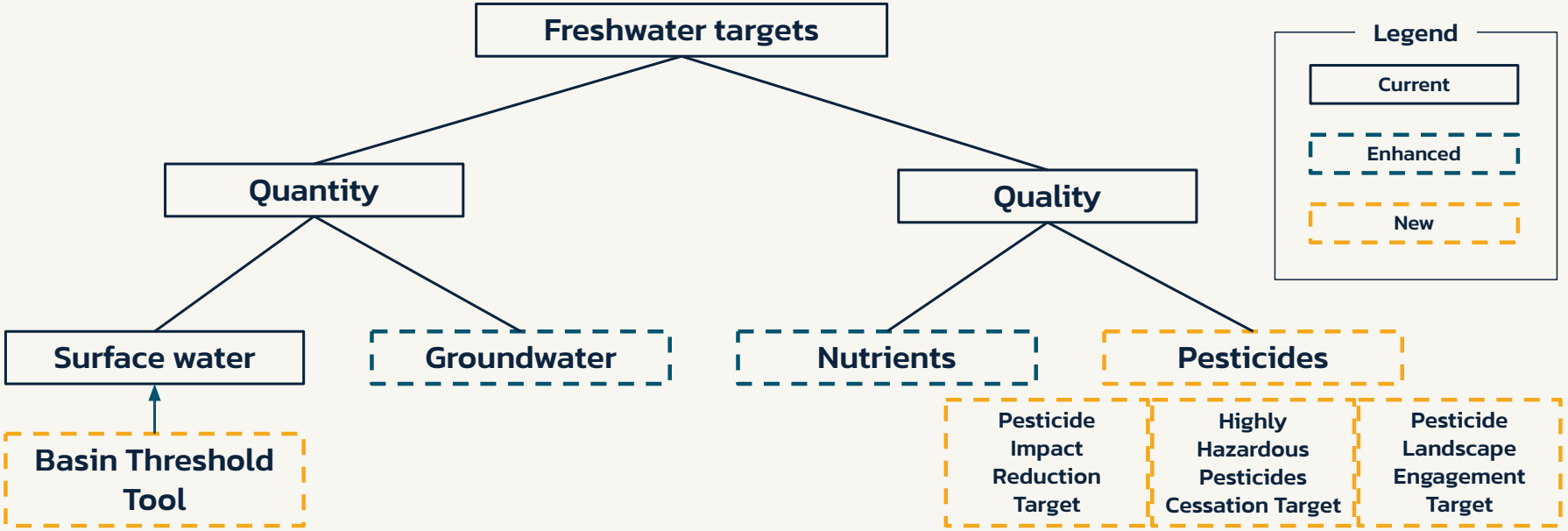
A COMMON STATE OF NATURE METRICS FOUNDATION LED BY NPI

- Builds greater scientific consensus
- Strengthens the use of state of nature metrics within assessment and prioritization target-setting

SCIENCE BASED TARGETS NETWORK

WHAT'S NEW IN VERSION 2
FRESHWATER TARGETS

SCIENCE BASED TARGETS NETWORK



FRESHWATER 2.0

KEY FEATURES

Address more freshwater impacts	Overcome data barriers, and start faster	Connect to existing work
Groundwater: a global pathway makes targets feasible in most basins, not only where local models exist	**Basin Threshold Tool**: brings together complex data and thresholds in one place, reducing need for manual data gathering and analysis	**Reuse existing work:** data from CDP, AWS, TNFD and CSRD reporting feeds into target setting
Pesticides: three new target types extend action on water quality in agricultural value chains	**Tiered baselines**: start with best-available data and improve over time	**Existing governance**: build on scientifically robust basin plans and government objectives

> "What SBTN has added that is genuinely new is the basin-by-basin, context-specific framing. We are used to group-level consolidated targets, but the SBTN approach requires local stakeholder engagement, local hydrological models and site-level accountability."
>
> ~ Antonio Carrillo, Vice President, Sustainability, Holcim

PESTICIDE TARGETS



PESTICIDE IMPACT REDUCTION

Company commits to reducing its pesticide impact in the target basin to a given level by the target year



HIGHLY HAZARDOUS PESTICIDES CESSATION

Company commits to ceasing use/application of at least half of its HHPs by 2030, and all HHPs by 2035



PESTICIDE LANDSCAPE ENGAGEMENT

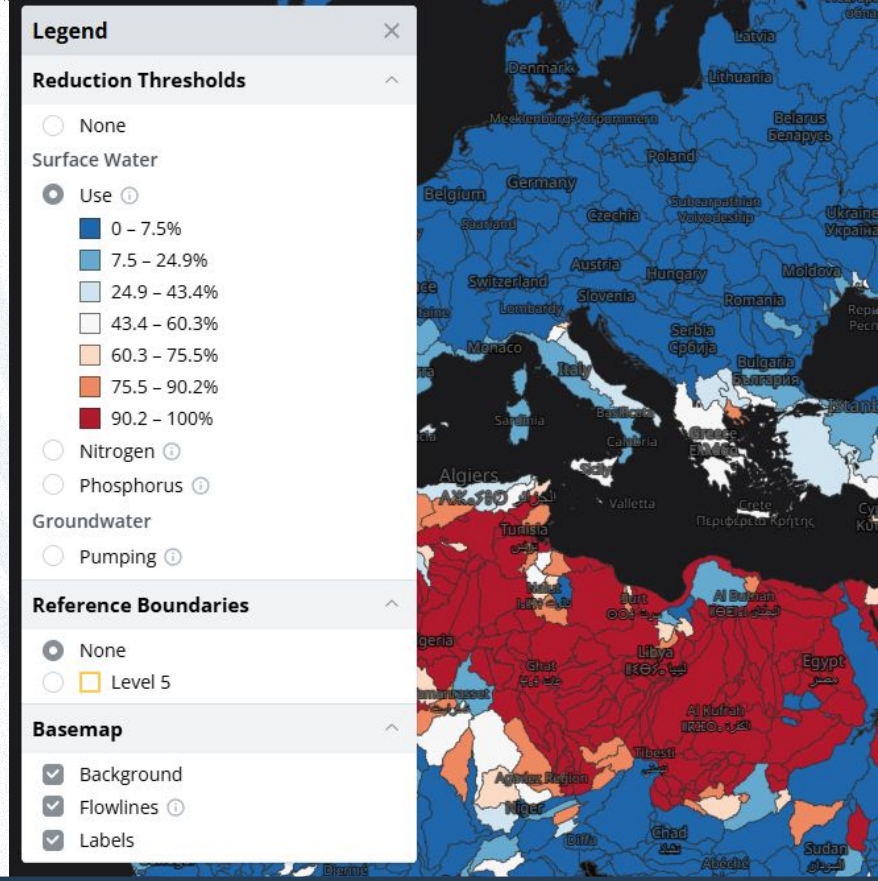
Company engages in landscape initiative with pesticide-specific objective(s)

+ New Pesticide Impact Quantification tool: Helps companies quantify the potential freshwater ecotoxicity impacts of pesticide use, identify priority pesticides for reduction and cessation, and establish measurable baselines for pesticide impact reduction targets.

BASIN THRESHOLD TOOL

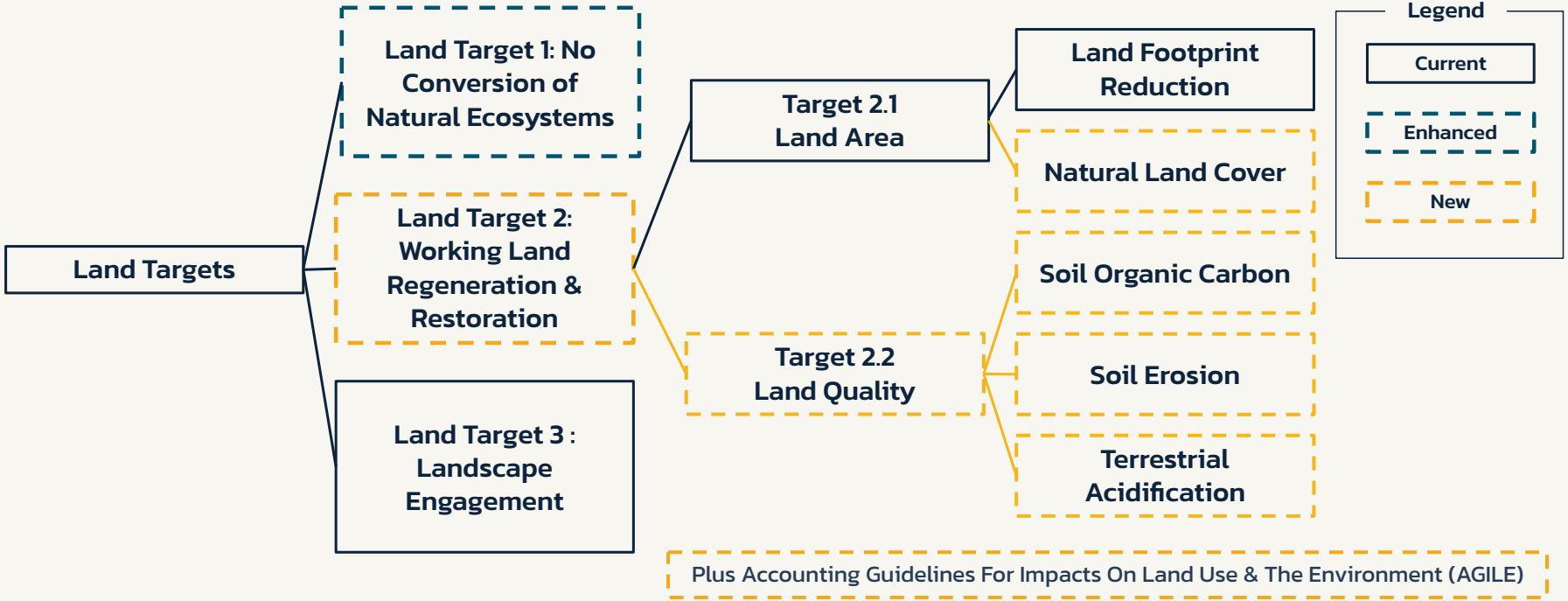
Easier access to the data needed for target-setting

- **New, interactive, user-friendly** platform brings together freshwater data and basin-level thresholds in one place.
- **By reducing manual data gathering** and analysis, it makes target-setting easier and more efficient.



> “The appeal of the Basin Threshold Tool is its simple interface. It is easy to use, but the data making up the foundation is extremely well researched, detailed, and specific.”
>
> **~ Angela Bowman, senior director of US Waterscapes and Freshwater Metrics at WWF-US.**

WHAT'S NEW IN VERSION 2
LAND TARGETS



LAND 2.0

KEY FEATURES

> "By committing to SBTN's Land targets, we anchor our decisions in science and strengthen our ability to safeguard ecosystems together with our supply chain, farmers, and communities."
>
> ~ Leyla Ertur, Chief Sustainability Officer, H&M



New ways to set targets for working land regeneration & restoration

Enables companies to connect existing efforts on regenerative agriculture, soil health and restoration to measurable, science-based objectives, rather than focusing solely on reducing land footprint.



Quantitative tools to improve land quality and achieve targets

New accounting guidelines, assessment tools and local ecological thresholds help companies measure their land impacts, understand how much improvement is needed, and assess which changes in land management practices could help them achieve their targets.



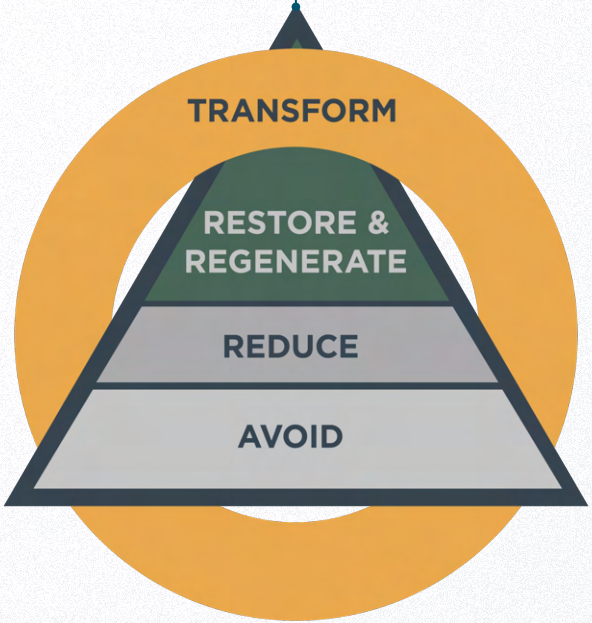
More feasible target-setting for land intensive sectors

A dedicated No Conversion pathway for mining, infrastructure, construction and extractive companies recognizes their distinct operational realities, enabling them to address land-conversion impacts through credible mitigation and accountability requirements.

STEP 4: ACT

New planning resources translate targets into action

- **Turn targets into practical action plans**
- **Get more value from nature investments**
- **Embed nature action in business planning and decisions**



Good to know: Step 4 provides flexible, non-prescriptive guidance with no new validation requirements

SCIENCE BASED TARGETS NETWORK

ACT: STEP 4

KEY FEATURES

IMPLEMENTATION GUIDANCE

Provides guidance on implementation safeguards, introduces the associated resources, and explains how to use these resources to achieve positive outcomes for business and nature

ENHANCED RESPONSE OPTIONS DATABASE

Helps companies rapidly identify efficient, equitable, and holistic target implementation pathways across all SBTN target scopes and SBTi FLAG targets

CORPORATE ACTION PLAN TEMPLATE

Co-developed with businesses to translate technical targets into practical implementation plans covering costs, resources, governance, stakeholder engagement, data, and reporting


SCIENCE BASED
TARGETS NETWORK
ELIGIBILITY &
APPLICABILITY
Who is SBTN for?

GREATEST APPLICABILITY OF SBTN METHODS:

PRIMARY PRODUCTION, MANUFACTURING, CONSTRUCTION, RETAIL/WHOLESALE

Sectors* with strong applicability for direct operations *and* upstream:

- Agriculture, forestry and fishing
- Mining and quarrying**
- Manufacturing
  - Food & Beverage
  - Textiles, Apparel & Footwear
  - Wood, Pulp & Paper Products (Forest Products)
  - Chemicals & Pharmaceuticals
- Power & utilities
- Water & waste management
- Construction & real estate management
- Transportation & storage (Logistics)
- Information & communication (ICT)

Sectors* with strong upstream applicability:

- Wholesale and retail
- Hospitality & food services



PLACE-BASED TARGETS

SBTN methods are most applicable for companies that exert continuous pressures within the same location at the water basin or landscape level.

*based on v4 of The International Standard Industrial Classification of All Economic Activities (ISIC)

**except for companies in the fossil fuel sector

Applicability refers to how well targets and requirements apply to companies in each sector

ELIGIBILITY

COMPANIES NOT ELIGIBLE FOR VALIDATION AND PUBLIC CLAIMS

Business & Financial Services*

- Financial and insurance activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defense; compulsory social security
- Other service activities
- Activities of extraterritorial organizations and bodies

Fossil fuel policy

Companies directly involved in the exploration, extraction, mining or production of fossil fuels**

Exceptions:

- Companies deriving <50% of revenue from fossil fuel sales,
- Companies with <5% of revenue from fossil fuel extraction assets
- Electric utilities mining coal for their own power generation
- Subsidiaries of fossil fuel companies that are not themselves classified as fossil fuel companies

SBTN targets must be set by a legally recognized entity (e.g., parent/holding company, subsidiary, corporate group, franchise operator, etc.)

Non-incorporated entities, brand names, or internal divisions **cannot independently validate targets**

Call to action for Financial Institutions

Join the SBTN Financial Sector Engagement Program to learn more about SBTs and how to engage companies toward science-based action

SCIENCE BASED TARGETS NETWORK

*based on v4 of The International Standard Industrial Classification of All Economic Activities (ISIC).
**in alignment with current SBTi policy.

Eligibility determines whether a company can set and validate SBTN targets.

Biodiversity *is integrated across SBTN's land, freshwater and ocean targets, rather than addressed through a separate target.*

SCOPE
WHICH IMPACTS CAN I ADDRESS WITH SBTs?

Realm	Target	IPBES Direct Drivers of Nature Loss addressed through the targets
Land	No Conversion of Natural Ecosystems	Land/sea use change, Direct exploitation, Climate change
	Working Lands Regeneration and Restoration	Land/sea use change, Pollution
	Landscape Engagement	Flexible, depending on the target implementation
Freshwater	Freshwater Quantity	Direct exploitation
	Freshwater (Nutrients) Quality	Pollution
	Freshwater (Pesticides) Quality	Pollution
Ocean	Avoid and Reduce Overexploitation	Direct exploitation
	Protect Structural Habitats	Land/sea use change
	Reduce Threats to ETP Marine Wildlife	Flexible, depending on the target implementation

**Source: IPBES. Invasive alien species (5th driver of nature loss) are not explicitly addressed in SBTN methods but can be tackled voluntarily through landscape engagement targets.*

APPLICABILITY BY SECTOR (I/II)

LIKELY RELEVANT REALMS AND VALUE CHAIN SEGMENTS

	Direct Operations			Upstream		
	Land	Freshwater	Ocean*	Land	Freshwater	Ocean*
Agri, Forestry & Fishing	X	X	X			
Mining & Quarrying	X	X				
Power & Utilities	X	X		X	X	
Water & Waste Mgt	X	X				
Construction / Real Estate	X	X		X	X	
Logistics	X	X				
ICT	X	X		X	X	

The Ocean methods and targets apply only to companies in the **seafood value chain.*

APPLICABILITY BY SECTOR (II/II)

LIKELY RELEVANT REALMS AND VALUE CHAIN SEGMENTS

	Direct Operations			Upstream		
	Land	Freshwater	Ocean*	Land	Freshwater	Ocean*
Manufacturing – Food & Bev		x		x	x	x
Manufacturing – Textiles		x		x	x	
Manufacturing – Forest Products		x		x	x	
Manufacturing – Chemicals & Pharmaceuticals		x		x	x	x
Wholesale and retail				x	x	x
Hospitality & food services	x	x		x	x	x

*The Ocean methods and targets apply only to companies in the **seafood value chain**.

APPLICABILITY BY SECTOR (I/II)

LIKELY RELEVANT PRESSURES PER REALM

	Direct Operations			
	Land	**Freshwater**	**Ocean**	**Upstream**
Agri, Forestry & Fishing	Area of land use; Emissions of nutrient/toxic pollutants to water and soil	Area of FW use; Volume of water use; Emissions of nutrient pollutants to water and soil; Emissions of toxic pollutants to water and soil	Area of seabed use; Biotic resource extraction	
Mining & Quarrying	Area of land use	Area of FW use; Volume of water use; Emissions of toxic pollutants to water and soil		
Power & Utilities	Area of land use	Volume of water use		See: Mining & Quarrying
Water & Waste Mgt	Emissions of toxic pollutants to water and soil, Area of land use	Volume of water use; Emissions of toxic pollutants to water and soil		
Construction / Real Estate	Area of land use, Emissions of toxic pollutants to water and soil	Area of FW use; Volume of water use; Emissions of toxic pollutants to water and soil		See: Agri, Forestry & Fishing
Logistics	Area of land use	Volume of water use		
ICT	Area of land use	Volume of water use		See: Mining & Quarrying

APPLICABILITY BY SECTOR (II/II)

LIKELY RELEVANT PRESSURES PER REALM

	Direct operations			
	Land	Freshwater	Ocean	Upstream
Manufacturing Food & Bev	Emissions of toxic pollutants to water and soil	Volume of water use; Emissions of toxic pollutants to water and soil		See: Agri, Forestry & Fishing
Manufacturing Textiles	Emissions of toxic pollutants to water and soil	Volume of water use; Emissions of toxic pollutants to water and soil		See: Agri, Forestry & Fishing
Manufacturing Forest Products				See: Agri, Forestry & Fishing
Manufacturing Chemicals & Pharma	Emissions of toxic pollutants to water and soil	Volume of water use; Emissions of toxic pollutants to water and soil		See: Agri, Forestry & Fishing
Wholesale & Retail				See: Agri, Forestry & Fishing; Mining & quarrying, ...
Hospitality & Food Services				See: Agri, Forestry & Fishing; Construction & Real Estate

APPLICABILITY BY SECTOR (I/II)

LIKELY RELEVANT TARGETS

	Direct Operations			
	Land	**Freshwater**	**Ocean**	**Upstream**
Agri, Forestry & Fishing	No Conversion; Working Lands Regeneration & Restoration, Landscape Engagement	FW Quantity; FW Quality (Nutrients + Pesticides)	Avoid and Reduce Overexploitation; Protect Structural Habitats; Reduce Risks to ETP* Marine Wildlife Populations	
Mining & Quarrying	No Conversion (MICE pathway); Working Lands Regeneration & Restoration, Landscape Engagement	FW Quantity		
Power & Utilities	No Conversion (MICE pathway); Landscape Engagement	FW Quantity	*The Oceans methods and targets apply only to companies in the **seafood value chain.** Offshore wind farms are not in scope of V1*	See: Mining & Quarrying
Water & Waste Mgt	Landscape Engagement (Soil pollution)	FW Quantity		
Construction / Real Estate	No Conversion (MICE pathway); Landscape Engagement	FW Quantity		See: Agri, Forestry & Fishing
Logistics		FW Quantity		
ICT	No conversion (MICE pathway)	FW Quantity		See: Mining & Quarrying

APPLICABILITY BY SECTOR (II/II)

LIKELY RELEVANT TARGETS

	Direct operations			
	Land	**Freshwater**	**Ocean**	**Upstream**
Manufacturing Food & Bev		FW Quantity		See: Agri, Forestry & Fishing
Manufacturing Textiles	Landscape Engagement (Soil pollution)	FW Quantity		See: Agri, Forestry & Fishing
Manufacturing Forest Products				See: Agri, Forestry & Fishing
Manufacturing Chemicals & Pharma	Landscape Engagement (Soil pollution)	FW Quantity		See: Agri, Forestry & Fishing
Wholesale & Retail				See: Agri, Forestry & Fishing
Hospitality & Food Services				See: Agri, Forestry & Fishing; Construction & Real Estate

*The Oceans methods and targets apply only to companies in the **seafood value chain.***


SCIENCE BASED
TARGETS NETWORK
WHAT, WHY, HOW
Demystifying the 5-Step approach

SBTN MYTHBUSTERS & KEY TAKEAWAYS

START WHERE YOU ARE. FOCUS WHERE IT MATTERS. SCALE AS YOU GO.

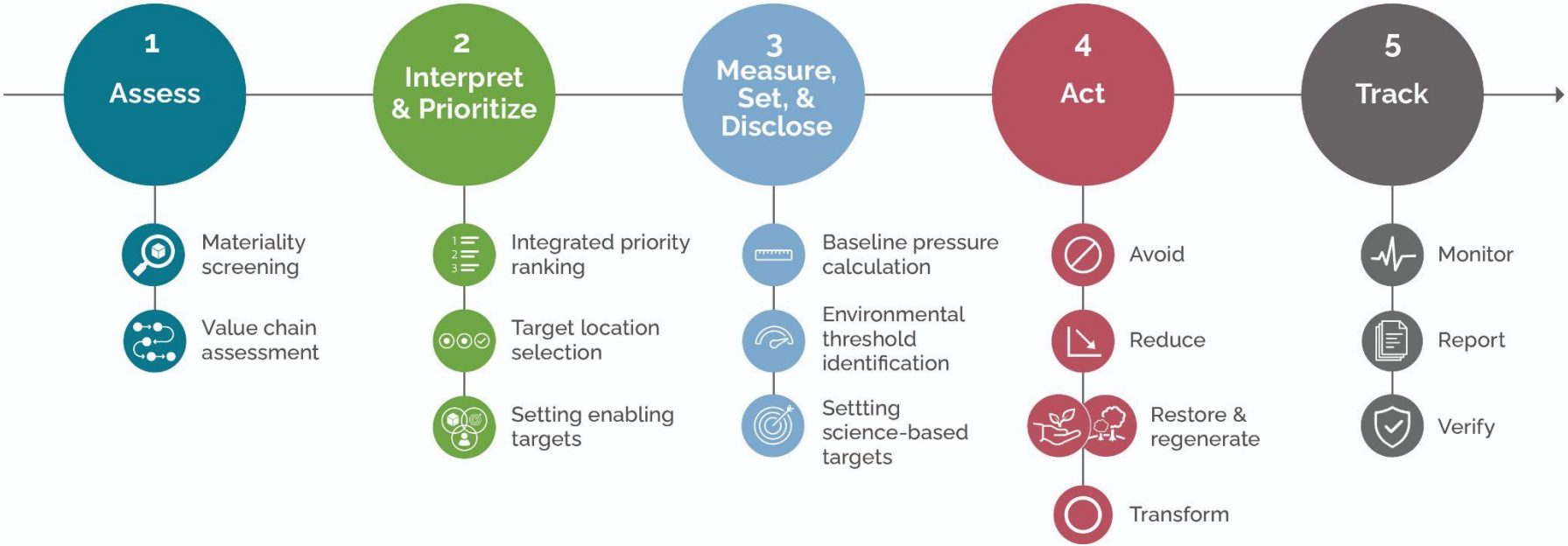
MYTH	KEY TAKEAWAY
"We must address all our nature impacts and set every target at once."	**Focus where nature needs it most – and where you can act** SBTN's approach directs effort toward priority locations. Accelerated Pathways help companies begin with a focused scope, build momentum and expand coverage over time.
"There is only one way to set science-based targets for nature."	**Multiple pathways, one scientific foundation** SBTN offers flexible target types and pathways adapted to business contexts, while maintaining scientific rigor and accountability.
"We need perfect data and full supply-chain traceability before we can start."	**Progress over perfection – without compromising rigor** Start with available data and improve as you go. Where traceability is limited, enabling targets allow companies to make measurable commitments, engage suppliers and build the foundations for science-based targets.

SCIENCE BASED TARGETS NETWORK

5 STEP FRAMEWORK

THE SCIENCE BASED TARGETS FOR NATURE JOURNEY

Science-based assessment and target-setting | **Implementation and accountability**

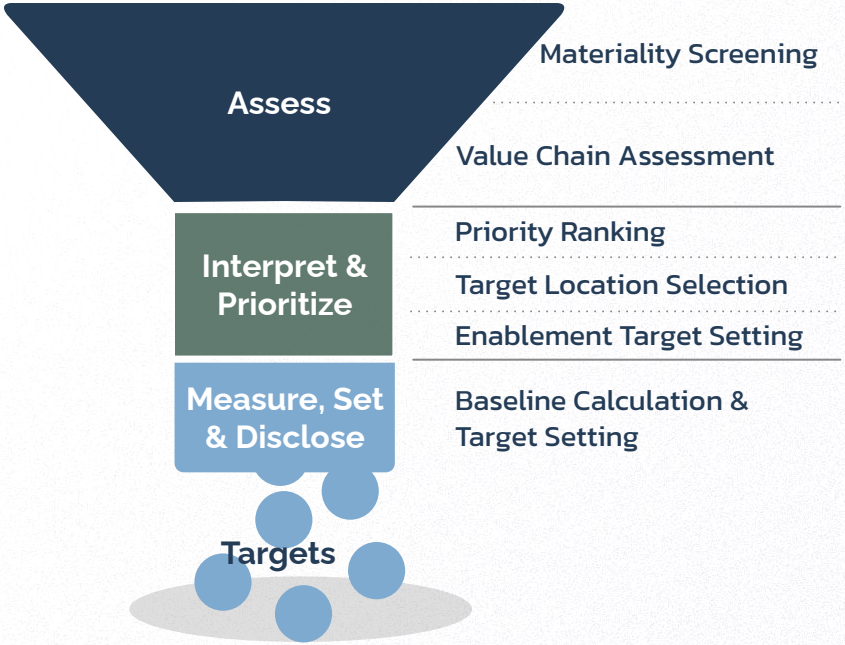


Prescriptive methodologies, subject to validation.

Non-prescriptive guidance, not subject to validation.

5 STEP FRAMEWORK

FROM BROAD ASSESSMENT TO TARGETED APPROACH



SBTN's 5 step framework guides companies from a high level evaluation of their entire organization footprint down to place-based targets and actions where environmental impact is most critical.

Data requirements become more specific as companies move toward target-setting — avoiding unnecessary detailed analysis across their entire footprint.

Funnel approach allows:

- **Efficiency:** Focus detailed data collection on the pressures and locations that matter most.
- **Feasibility:** Start with high-level estimates and progressively improve data quality and geographic precision.
- **Impact:** Direct target setting resources toward priority locations.

DATA REQUIREMENTS

OVERVIEW OF DATA COLLECTION NEEDS FOR IMPACT QUANTIFICATION AND PRIORITIZATION

	Step 1a	Step 1b	Step 2
Business Data Organization & Activities	Business activities (DO and upstream), purchased goods and high-impact commodities *Internal company data, ISIC classifications, SBTN HICL*	Production and procurement volumes *Primary data or estimates* Business dependencies *ENCORE dataset*	Strategic priorities, business risk *Internal company data*
Spatial Data Location & Traceability	N/A	Site locations (DO), sourcing sites or areas (Upstream) *Estimated locations can be used for upstream*	*Use Step 1b data*
Pressure Data & Baselines	N/A	Quantified environmental pressures (indicators prescribed by SBTN) *Primary, secondary or estimated data*	*Use Step 1b data*
Ecological Data (State of Nature, Thresholds)	N/A	State-of-nature and biodiversity indicators (prescribed by SBTN). *Datasets (SBTN Toolbox)*	*Use Step 1b data*
Engagement Data (Suppliers, Stakeholders)	N/A – no external engagement needed at this stage	Supplier information may be needed to obtain activity, location and pressure data.	Social context, stakeholder and supplier relationships

DO: Direct Operations, HICL: High Impact Commodities List

DATA REQUIREMENTS

OVERVIEW OF DATA COLLECTION NEEDS FOR TARGET SETTING

Step 3 builds on data collected in Steps 1 &2, complemented by contextual information, scientific thresholds and stakeholder input.

	Step 3 Land	Step 3 Freshwater	Step 3 Ocean
Business Data Organization & Activities	Target-specific land-use and management information, where not already available	Target-specific operational details (e.g., water sources, pesticide active ingredients), where needed	Fishery, fishing practice or aquaculture management information
Spatial Data Location & Traceability	DO production-unit boundaries and sourcing areas, baseline natural land cover and relevant landscape initiative boundaries	Confirm relevant basin/sub-basin and water source (surface water or groundwater)	Fish stocks, fishery management areas, marine habitats and aquaculture sites
Pressure Data & Baselines	Reuse Step 1b baselines where compatible; supplement with land-cover, land-footprint or land-quality data as needed	Reuse Step 1b pressure data where compatible	Reuse Step 1b pressure data where compatible; supplement with target-specific fishing, sourcing or habitat-impact baselines
Ecological Data (State of Nature, Thresholds)	SBTN Natural Lands Map, LEAFs and ecoregional thresholds; landscape ecological conditions where relevant	Local ecological thresholds, monitoring data, government objectives and models, or SBTN-approved global models	Stock-health assessments, ecological thresholds, habitat conditions and relevant scientific assessments
Engagement Data (Suppliers, Stakeholders)	Supplier evidence, landscape initiative readiness, governance and stakeholder participation	Local stakeholder consultation to assess scientific approaches and basin context	Expert and stakeholder consultation to select or endorse scientific data and thresholds

STEP 1: ASSESS & STEP 2: PRIORITIZE

SCIENCE BASED TARGETS NETWORK

WHY STEP 1: ASSESS & STEP 2: PRIORITIZE MATTER

Turning a complex nature footprint into clear priorities for action



Where are companies' most material impacts on nature?
Assess impacts across operations and value chains to understand which pressures, activities and locations matter most.

Where should companies focus first?
Identify where target-setting can have the greatest benefit for nature, while considering biodiversity, dependencies and relevant business context.

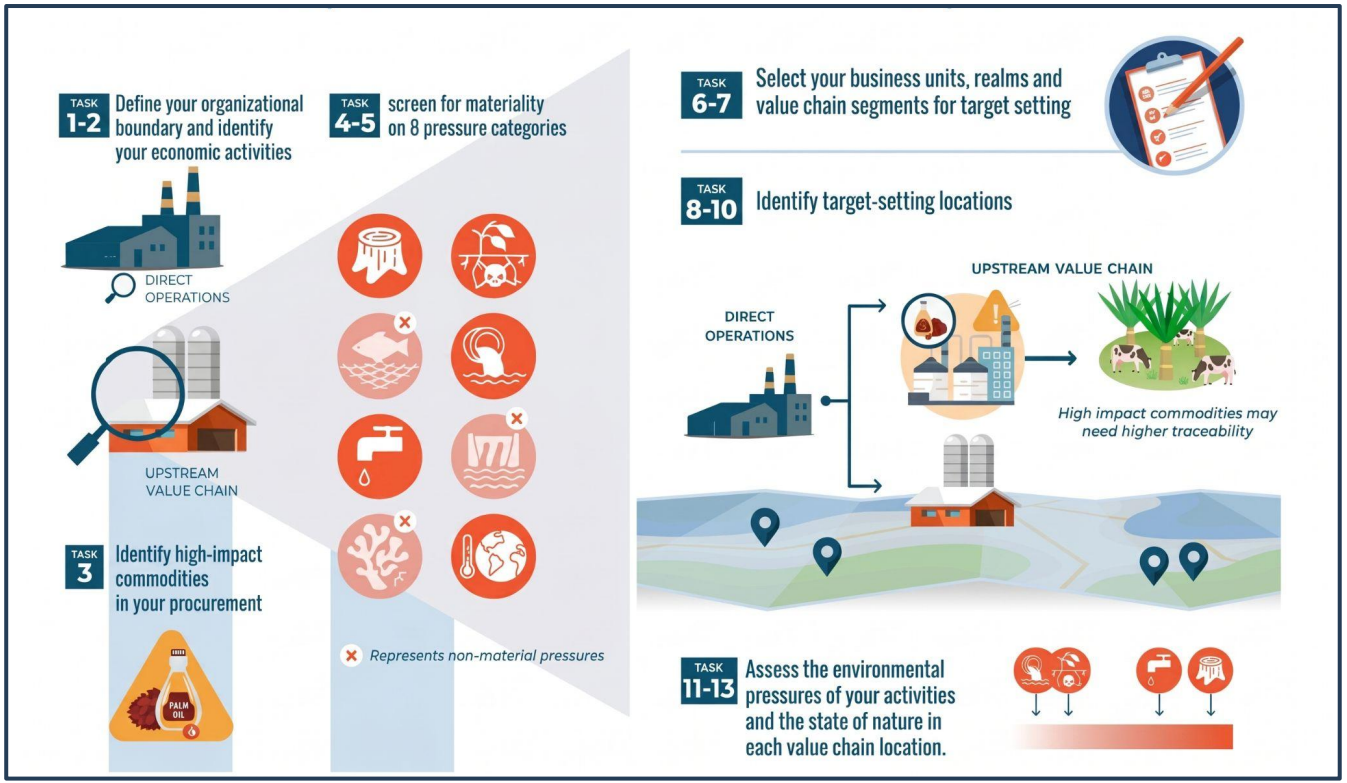
How do we turn that understanding into credible action?
Translate priorities into a clear route to Land, Freshwater and Ocean targets — with pathways to progress where traceability is not yet sufficient.

HOW IT WORKS

STEP 1: ASSESS

STEP 1a: MATERIALITY SCREENING

STEP 1b: VALUE CHAIN ASSESSMENT



HOW IT WORKS

STEP 1a: MATERIALITY SCREENING

Objective: Conduct a high-level screening of your company's direct operations and upstream activities to identify which environmental pressures are potentially material and should be assessed further.

WHAT DATA YOU NEED

Organizational boundary: List of business entities and operations within your company's ownership or control.
Direct operations: List of economic activities undertaken by your company, classified using ISIC Rev. 4 codes.
Upstream procurement: List of purchased production inputs, including the high-impact commodities contained in your procurement.

WHAT YOU NEED TO KNOW

Getting started is easier than you think: use existing business data and SBTN's screening tools to identify where to focus your nature assessment.
Leverage synergies with other initiatives: SBTi for your organizational boundary, TNFD and CSRD for nature-related assessments and economic activity inventories
Perfect data is not a prerequisite: use reasonable estimates to identify activities and commodities where information is incomplete, documenting key assumptions

HOW IT WORKS

STEP 1b: VALUE CHAIN ASSESSMENT

Objective: Assess your company's material impacts and dependencies on nature by identifying where they occur, quantifying environmental pressures, and evaluating the state of nature in those locations.

WHAT DATA YOU NEED

Step 1a outputs: material activities, commodities and environmental pressures.
Operational & sourcing inventories: Direct operations sites and procurement volumes
Spatial location data: Site locations (DO), sourcing sites or areas (Upstream)
Pressure indicators: Primary data or estimates
State of nature indicators: from prescribed datasets
Dependencies: Information on the company's reliance on ecosystem services, using existing assessments or relevant indicators where appropriate.

WHAT YOU NEED TO KNOW

Use the Accelerated Pathways: Select specific business units, environmental realms and/or value-chain segments to begin target-setting *(see Accelerated Pathways slides)*.
Perfect data is not required: Use existing inventories, estimates, models and secondary datasets where permitted.
Focus on your most significant sourcing activities: you can exclude up to 10% of your HIC volumes and up to 10% of your non HIC volumes
Limited traceability is not a dead end: Where sourcing locations cannot be identified precisely, enabling targets offer a pathway to progress *(see Step 2 slides)*.

ACCELERATED PATHWAYS:
HELPING COMPANIES TAKE CREDIBLE ACTION SOONER

SBTN's Accelerated Pathways are a flexible, modular approach to target-setting – helping companies move faster by starting where they have the most traction and where nature needs it most.

WHY IT MATTERS

Get to credible action sooner

Begin value chain assessment and target-setting with a narrower scope

Focus where it counts most

Initial efforts where companies have greatest traction, influence and data – aligned to where their activities have biggest impact on nature

Prove what's possible, then scale

Demonstrate early results, build internal buy-in, and lay the foundation for full target coverage over time

WHAT IT IS

After completing a high-level sector screening (*Step 1a*), companies can focus the next steps (*Step 1b onward*) on:

- → Specific environmental realms (e.g., land, freshwater)
- → Targeted value chain segments (e.g., direct operations, upstream)
- → Distinct business units

SAME SCIENTIFIC RIGOR; FASTER PROGRESS.

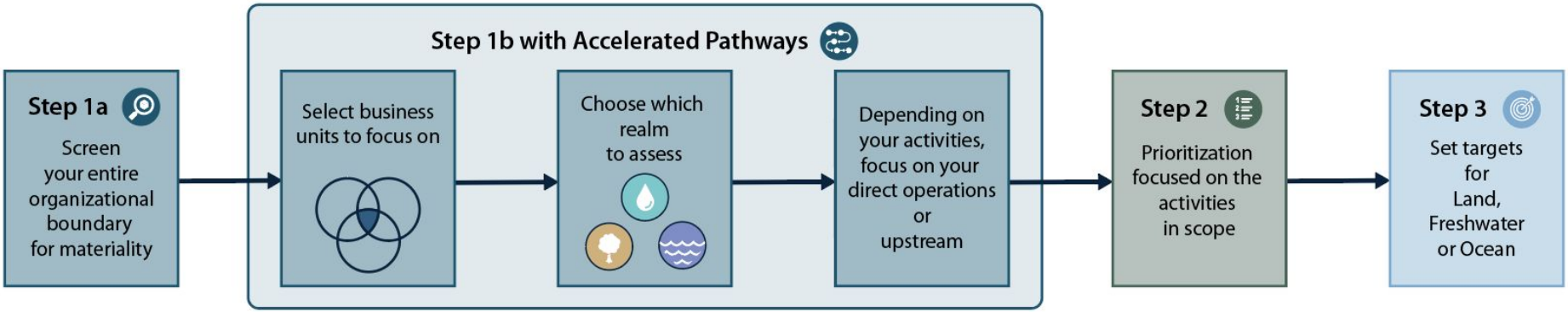
SCIENCE BASED TARGETS NETWORK

ACCELERATED PATHWAYS
HOW IT WORKS

SCIENCE BASED TARGETS NETWORK

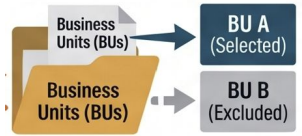
Companies can narrow their scope after an initial assessment by:

- → Specific environmental realms (e.g., land, freshwater)
- → Targeted value chain segments (e.g., direct operations, upstream)
- → Distinct business units



ACCELERATED PATHWAYS

EXAMPLE

Starting point: Screen full organizational boundary for materiality	Step 1b – Decision 1: which business units?	Step 1b – Decision 2: which environmental realms?	Step 1b – Decision 3: which value chain segments?
Identify potentially material pressures across direct operations and upstream activities	Select one or more existing BUs, or retain the full organizational boundary.	Select one or more material realms: Land, Freshwater, and Ocean.	Select direct operations, upstream activities, or both, subject to sector-specific requirements.
STEP 1a			
A global dairy company screens its full organizational boundary, covering direct operations and upstream activities	*The company chooses to focus initially on its plant-based product line, including yogurts, drinks and desserts.*	*The company prioritizes Freshwater, while planning to address its material Land impacts in a future round of target-setting.*	*The company focuses on upstream agricultural sourcing, where its material freshwater pressures are concentrated.*



Example

ACCELERATED PATHWAYS

WHAT YOU NEED TO KNOW

MODULAR APPROACH	Companies can select business units, realms and value-chain segments independently or together. Different business units may pursue different combinations.
SCIENTIFIC RIGOR	What changes is the breadth of activities a company initially chooses to address, not the rigor of the assessment or targets.
SELECTED SCOPE CARRIES FORWARD	Activities and environmental pressures excluded through an accelerated pathway are not assessed or prioritized in that round of target-setting.
CLAIMS	Public claims must accurately reflect what has been validated, clearly identifying the business units, realms and value-chain segments covered.
COVERAGE	Companies are encouraged to expand coverage over time. Accelerated pathways offer a credible starting point, not an exemption from addressing the rest of their material nature impacts.

WHO SHOULD USE THE ACCELERATED PATHWAYS?

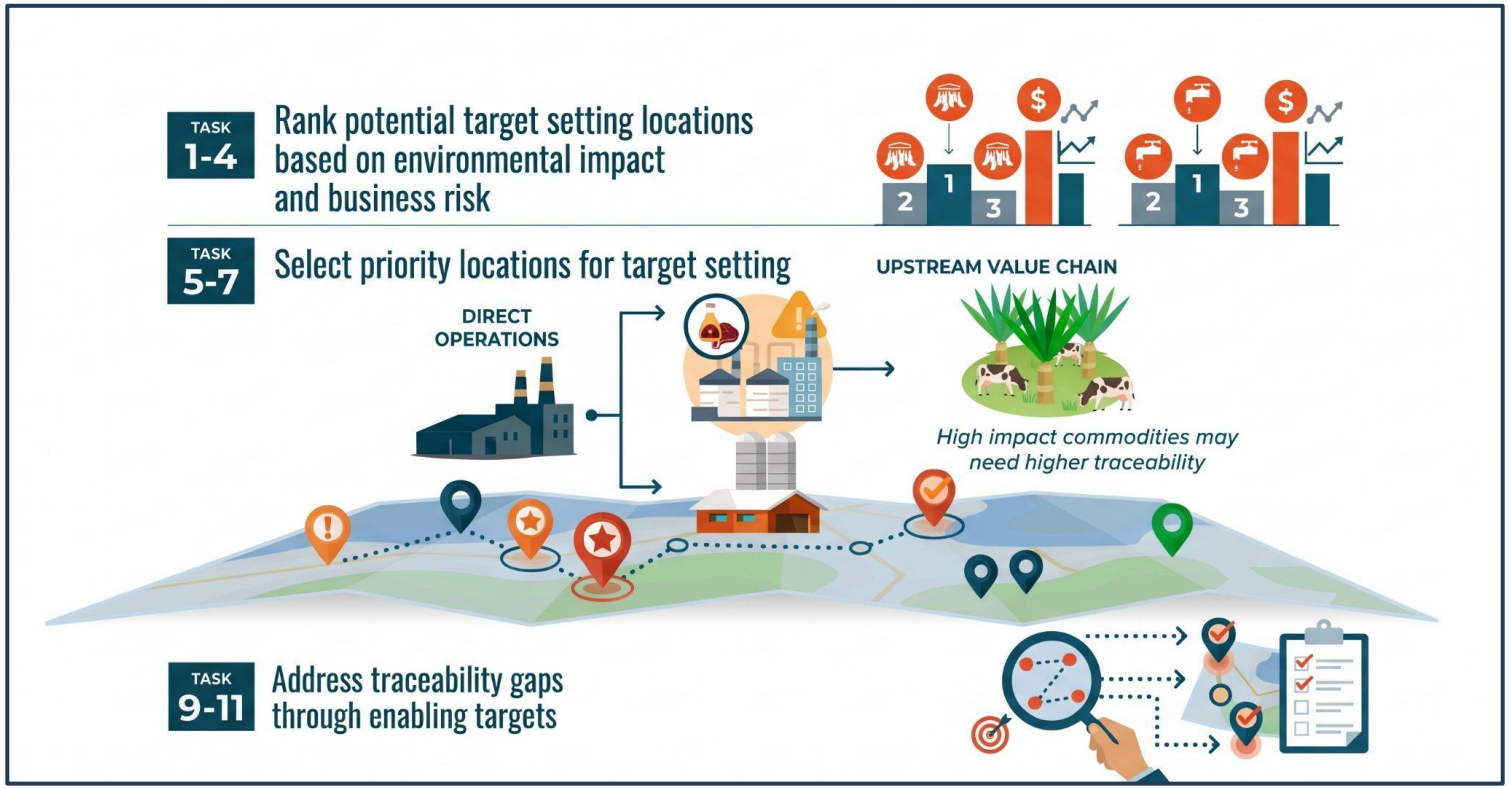
Any company can use them, and they are especially valuable for:

- **High-impact commodity producers**
  - May focus on direct operations where a majority of impacts occur (e.g. a cotton producer with land and freshwater impacts in their direct operations)
- **Companies with complex operations**
  - May focus on specific business units and/or impacts on a subset of realms (e.g. a multinational retailer focusing on their seafood sourcing in Europe)

Helps companies take credible action now, and scale ambition as capacity grows with their work serving as an important proof of concept.

HOW IT WORKS

STEP 2: INTERPRET AND PRIORITIZE



HOW IT WORKS

STEP 2: INTERPRET AND PRIORITIZE

Objective: Identify where to focus target-setting efforts by prioritizing locations based on environmental pressures, the state of nature, dependencies and strategic considerations.

WHAT DATA YOU NEED

Results from the Step 1b value chain assessment : location specific quantified pressures, state of nature and dependency indicators.
Business and social context: Information on strategic priorities, nature-related risks, implementation feasibility and relevant social considerations.
Upstream Traceability Classifications: Segmentation of procurement volumes into Target Boundary A (traceable) and Target Boundary B (untraced/coarse)

WHAT YOU NEED TO KNOW

Prioritization is about sequencing, not excluding impacts. Locations not selected in the first round remain part of the company's broader nature footprint. The intention is to progressively expand target coverage.
Different traceability levels determine different pathways. Upstream activities with insufficient traceability can be addressed through optional enabling targets *(see following pages)*.
Company-level targets (No Conversion of Natural Ecosystems and Highly Hazardous Pesticides Cessation), do not require Step 2 spatial prioritization. Relevant activities proceed directly from Step 1 to Step 3.

ENABLING TARGETS
TURN DATA GAPS INTO ACTION

Data gaps should not prevent action. Enabling targets provide a credible starting point on the journey toward science-based targets for nature.

WHY IT MATTERS

Overcome data barriers

Provide a practical pathway for companies with limited visibility into their upstream supply chains.

Build the foundation for science-based targets

Create the data, partnerships and capabilities needed to progressively move toward place-based science-based targets.

Maintain accountability

Establish measurable commitments and track progress while working toward science-based targets.

BRIDGING DATA GAPS; FROM LIMITED TRACEABILITY TO MEANINGFUL ACTION.

SCIENCE BASED TARGETS NETWORK

What it is:

- → **Supplier Engagement Targets:** a way to engage suppliers in setting their own science-based targets
- → **Traceability Improvement Targets:** a way to improve sourcing traceability where companies do not yet have the data needed for full target-setting

ENABLING TARGETS
HOW CAN COMPANIES MAKE PROGRESS WHEN SUPPLY-CHAIN TRACEABILITY IS LIMITED?

Supplier Engagement

TARGET – UP TO 5 YEARS
Engage suppliers to set and validate their own science-based targets, covering a defined percentage of your upstream pressures.

EXAMPLE: *Company X commits to have suppliers representing 30% of its upstream water-use pressures covered by validated science-based targets for nature by 2031.*

Traceability Improvement

TARGET – UP TO 2 YEARS
Improve sourcing-location data for a defined percentage of your upstream pressures to enable future science-based target-setting.

EXAMPLE: *Company X commits to improve the traceability of procurement associated with 40% of its upstream land-use pressures from Target Boundary B to Target Boundary A levels by 2028.*

KEY FACTS

- Enabling targets address gaps in traceability, not gaps in ambition.
- Companies can choose the volumes they want to cover.
- Targets are measured in terms of environmental pressures, not simply procurement spend or volume.
- Enabling targets are optional, except in certain Land cases (Working Lands Target)

HOW IT WORKS

ENABLING TARGETS

WHAT DATA YOU NEED

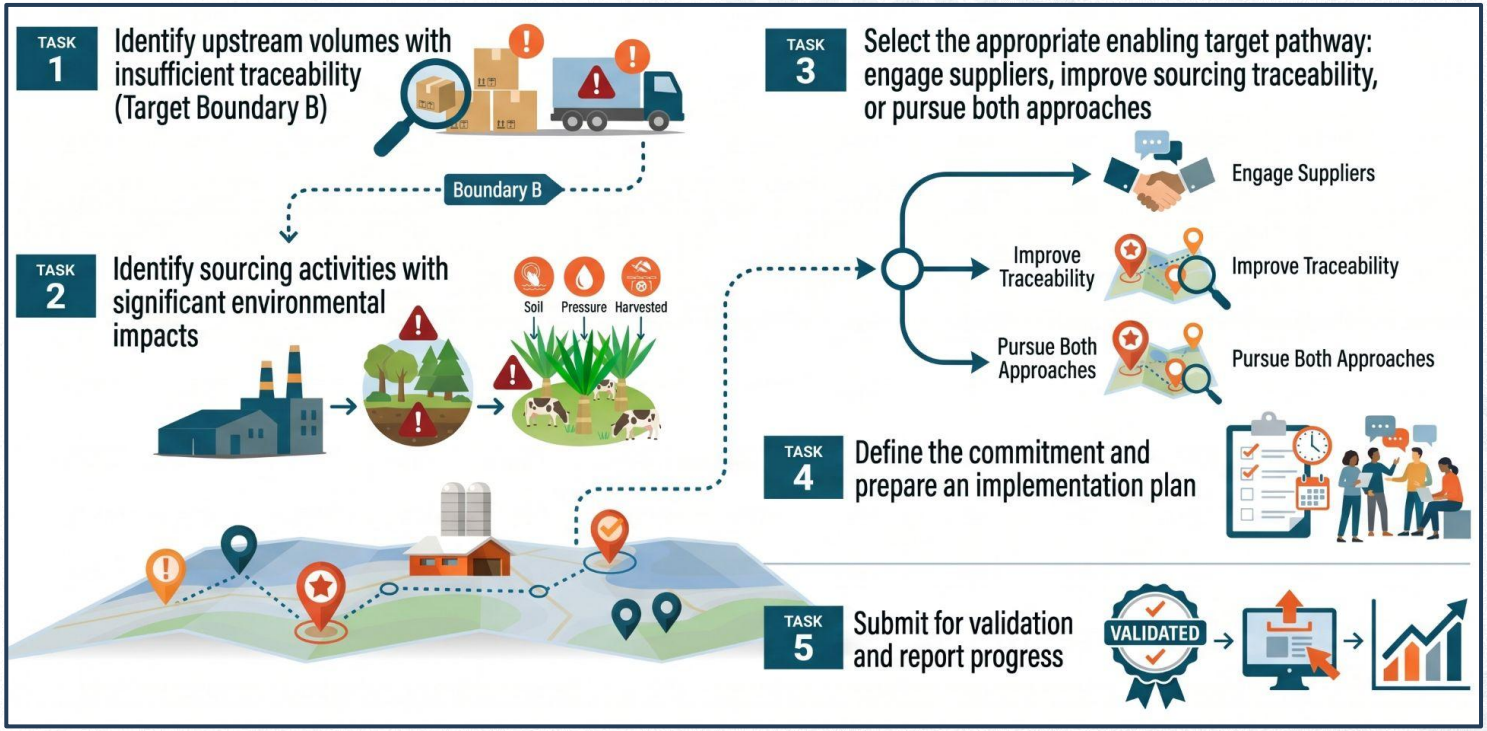
Target Boundary B inventory (procurement volumes), estimated environmental pressures, list of suppliers, supplier profiles (capacity, commercial leverage, supply chain proximity, etc. – all recommended, not required)

WHAT YOU NEED TO KNOW

- Prioritize suppliers you can influence: Focus on suppliers with significant environmental impacts, strong relationships and the capacity to set targets.
- Prioritize supply chains where better sourcing data can realistically be obtained, considering existing systems, certifications and supplier cooperation.
- Build on existing initiatives: Leverage supplier engagement programs, procurement processes, certifications and traceability systems rather than starting from scratch.
- Plan for accountability: Submit targets for independent validation, disclose them publicly and report progress annually against measurable indicators.

HOW IT WORKS

ENABLING TARGETS



STEP 3: SET TARGETS
FRESHWATER

SCIENCE BASED
TARGETS NETWORK

WHY FRESHWATER SBTS MATTER

The only approach that tells companies how much is enough and where



What do Freshwater SBTs add beyond other approaches (e.g., contextual water targets)?
Other water targets point companies in a direction. SBTs tell them how far to go, based on what each basin's ecosystems need, and independent validation confirms the target meets the method.



How can existing water stewardship efforts contribute to credible targets?
Existing programs – such as water efficiency measures, changes in agricultural practices, and basin-level collaboration – can help companies deliver against their SBTs.



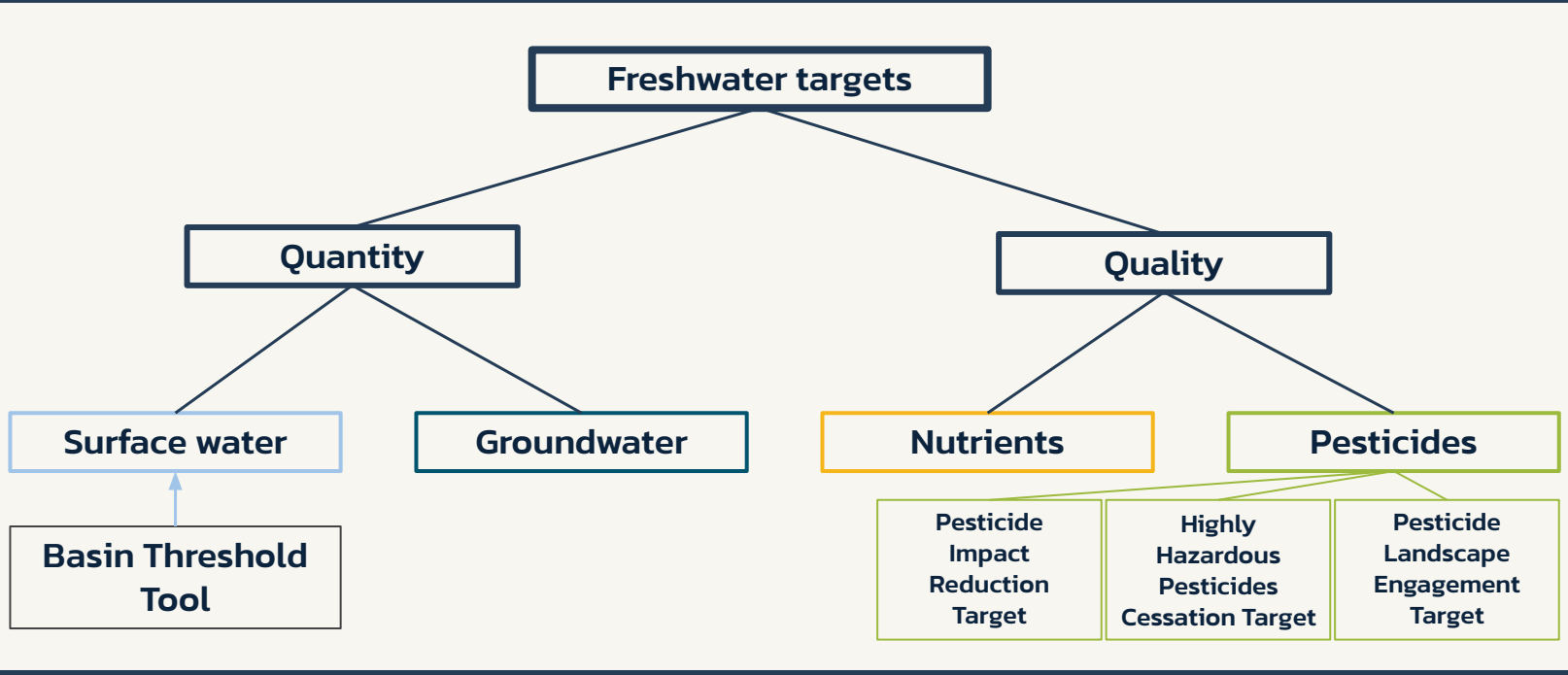
Are we doing enough in the places that matter most?
SBTN's prioritization approach focuses action in water-stressed and polluted basins companies rely on.



Where do we need to act with others?
Each target is a company's share of what the basin needs. Collective action is necessary for full risk management in a basin, and SBTs are a critical enabler of effective collective action.

FRESHWATER TARGETS OVERVIEW

SCIENCE BASED TARGETS NETWORK



FRESHWATER
WHAT TARGETS CAN BE SET?

	FW Quantity Target Surface Water & Groundwater	FW Quality Target Nutrient Pollution	FW Quality Target Pesticides Pollution
Pressure addressed	Water use	Water pollution (nutrients)	Water pollution (chemicals)
Objective of target	Reduce consumption to levels compatible with environmental flows and sustainable groundwater levels, based on basin-specific ecological thresholds. One quantity target is set per basin and covers all relevant water sources.	Reduce nutrient loads to levels compatible with ecologically protective water-quality thresholds, focusing on the nutrient(s) that exceed relevant thresholds in each basin.	Reduce pesticide-related impacts on freshwater ecosystems, phase out highly hazardous pesticides, and support collective action in priority landscapes.
What do companies commit to?	Keep water use within ecologically sustainable limits.	Reduce nutrient pollution to ecologically protective levels.	Reduce pesticide impacts, phase out highly hazardous pesticide use and engage in collective action.

FW targets are place-based and therefore require a minimum level of traceability to identify the basin where the relevant freshwater pressures occur and set the target at the appropriate basin scale. *Exception: The HHP Cessation target for pesticide producers and traders is set at company or business-unit level.*

FRESHWATER
ILLUSTRATIVE TARGET STATEMENTS



Gelato Verde is a fictional ice cream manufacturer based in France. The company operates ice cream production facilities and sources key ingredients—including milk from France, cocoa from Côte d'Ivoire, coffee from Brazil, and vanilla from Madagascar—through its upstream supply chain.

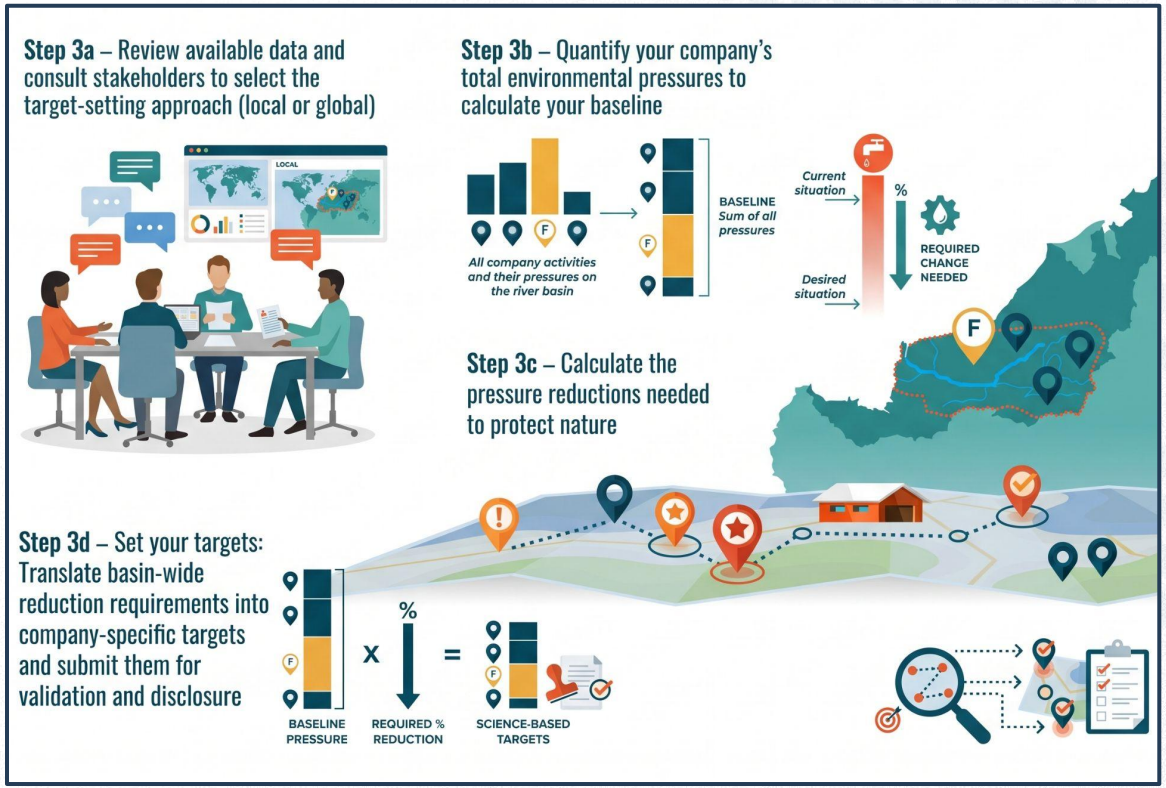
FW Quantity Target Surface Water & Groundwater	FW Quality Target Nutrient Pollution	FW Quality Target Pesticides Pollution
"Reduce water withdrawals at our ice cream factory in the Loire basin by 30% by 2030."	*"Reduce nitrogen pollution from our dairy sourcing in the Vilaine basin by 40% by 2030".*	*"Reduce pesticide impacts associated with our coffee sourcing in the Rio Paranaíba Basin to 5,000 CTUe*/year by 2030."*

For illustration purposes only. Gelato Verde is a fictional company, and the sample target statements do not meet SBTN validation requirements. For real-world examples of validated targets, please refer to the SBTN Target Tracker.

*CTUe: Comparative Toxic Units for ecosystems

HOW IT WORKS

STEP 3: FRESHWATER QUANTITY, NUTRIENT, AND PESTICIDE IMPACT REDUCTION TARGETS



HOW IT WORKS

STEP 3: FRESHWATER QUANTITY, NUTRIENT AND PESTICIDE IMPACT REDUCTION TARGETS

WHAT DATA YOU NEED

- **Quantity:** water source (surface or groundwater) and metered withdrawals.
- **Nutrients:** primary flow and concentration data for point-source discharges; estimates for nonpoint and upstream sources.
- **Pesticides:** usage by active ingredient, with primary data required for direct operations.

WHAT YOU NEED TO KNOW

Targets are **basin-specific.**

Multiple target-setting approaches are available. Use eligible local resources (assessments, models, government objectives) where available. Otherwise, SBTN's global models, or the pesticide fallback approach.

- Companies may already have relevant information from water risk assessments, basin studies, regulatory monitoring or **existing water stewardship initiatives. The Basin Threshold Tool** helps companies identify existing local resources for target setting.

Build on your Step 1b data. If you used primary data to quantify freshwater pressures in Step 1b, you may already have much of the data needed to establish your Step 3 baseline.

Perfect data is not a prerequisite.

- **Tiered baseline requirements** allow companies to use different levels of data quality for baseline calculation and improve over time.
- **Documented stakeholder consultation** efforts can support progress even when responses or consensus are limited.

HOW IT WORKS

STEP 3: HIGHLY HAZARDOUS PESTICIDES CESSATION TARGETS

PHASING OUT HIGHLY HAZARDOUS PESTICIDES (HHPs)

TASK 1 — **Identify HHPs**
Identify highly hazardous pesticides used in your operations or supply chain, or produced or traded by your company.



TASK 2 — **Establish your baseline**
Quantify HHP use or production/trade.



TASK 3 — **Commit to phase-out**
Set targets to eliminate at least half of HHPs by 2030 and all HHPs by 2035.



TASK 4 — **Plan the transition**
Develop a transition plan to address temporary exemptions



TARGET AMBITION

2030
Cease at least 50% of HHPs

2035
Cease all HHPs, subject to justified temporary exemption

HOW IT WORKS

STEP 3: HIGHLY HAZARDOUS PESTICIDES CESSATION TARGETS

WHAT DATA YOU NEED

- Detailed inventory of pesticides used, including active ingredients and quantities, HHP classification.

WHAT YOU NEED TO KNOW

- Unlike the Pesticide Impact Reduction target, which focuses on reducing the overall potential ecotoxicity impact of pesticide use, the HHPs Cessation target focuses on **eliminating specific hazardous substances.**
- Cessation targets complement the Pesticide Impact Reduction target. Reducing overall pesticide impacts does not replace the obligation to phase out HHPs.
- For companies with pesticide use in their **operations or supply chains**, t**argets are set at the basin level.**
- Companies **producing or trading pesticides** set targets at the **company or business-unit level.**
- Companies setting HHP targets are not required to submit a phase-out or transition plan as part of target setting, unless they request a temporary exemption.

HOW IT WORKS

PESTICIDE LANDSCAPE ENGAGEMENT TARGETS

WHAT DATA YOU NEED

See the Landscape Engagement slides in the Land Section. The target follows the same approach and roadmap requirements as the Landscape Engagement target within the Land methods.

WHAT YOU NEED TO KNOW

There are a few additional requirements specific to pesticide pollution:

Every company with material pesticide use in its value chain must **set at least one Pesticide Landscape Engagement target within a top-priority basin.** Companies must prioritize top-priority basins that meet any of the following conditions:

- **Data & Monitoring Gaps:** Local pesticide usage is insufficiently monitored.
- Trace**ability Constraints**: Data gaps prevent setting quantitative Impact Reduction or HHP Cessation targets.
- **HHP Temporary Exemptions:** A temporary exemption for a Highly Hazardous Pesticide (HHP) has been granted, requiring landscape-level collective action to enable a transition to safer alternatives.

Build on existing Land initiatives: Companies can use the same landscape initiative for both Land and Pesticide Landscape Engagement targets, provided it is relevant to pesticide impacts.

Address pesticide impacts explicitly: The Landscape Initiative Roadmap must include **at least one metric to track pesticide impacts** on freshwater ecosystems. The **target statement must explicitly commit** to improving ecological and social conditions, including reducing pesticide impacts on freshwater ecosystems.

STEP 3: SET TARGETS
LAND

SCIENCE BASED
TARGETS NETWORK

WHY LAND SBTS MATTER

Connecting corporate land action to what nature needs in specific places



Are companies investing in the right actions, in the right places?
Provides a quantitative, science-based basis for aligning land-related action and investment with material impacts, ecosystem limits and local ecological needs.

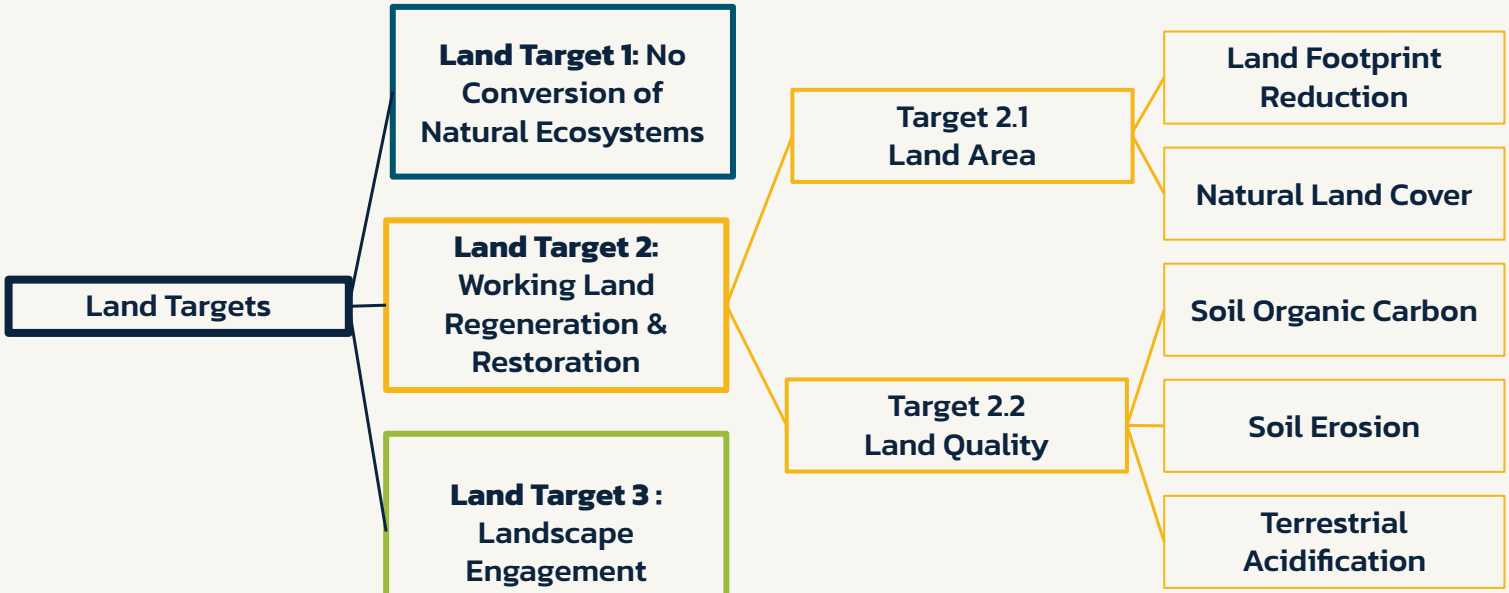


How can existing nature work count toward credible targets?
Helps companies connect ongoing work – including regenerative agriculture, restoration, responsible sourcing and landscape action – to measurable, science-based targets, with clear ways to quantify contributions.



What do Land SBTs add beyond climate targets?
Helps companies understand what needs to change for nature alongside climate — supporting land decisions that reflect ecosystem limits and deliver for both rather than optimizing for one outcome at the expense of another.

LAND TARGETS OVERVIEW



LAND
WHAT TARGETS CAN BE SET?

	No Conversion of Natural Ecosystems	Working Land Regeneration & Restoration	Landscape Engagement
Pressure addressed	Land use and land use change	Land use and land use change Soil pollution	Land use and land use change and/or soil pollution
Objective of target	Stop the conversion and severe degradation of natural ecosystems.	Reduce pressure on land and improve the health of production landscapes.	Drive collective action for landscape-scale ecological and social improvement.
What do companies commit to?	Ensure their direct operations and upstream supply chains are 100% deforestation- and conversion-free by a defined target date. Note: specific pathway for companies in mining, infrastructure, construction, and extractives sectors (MICE sectors).	**Natural Land Cover:** Maintain or increase natural habitats within production landscapes. and/or **Land Footprint Reduction:** Reduce the agricultural land needed for sourced commodities. and/or **Land Quality:** Improve soil health. Rebuild soil carbon and/or reduce soil erosion and/or limit soil acidification.	Join or develop collective initiatives with local stakeholders and contribute to agreed landscape goals.

LAND ILLUSTRATIVE TARGET STATEMENTS



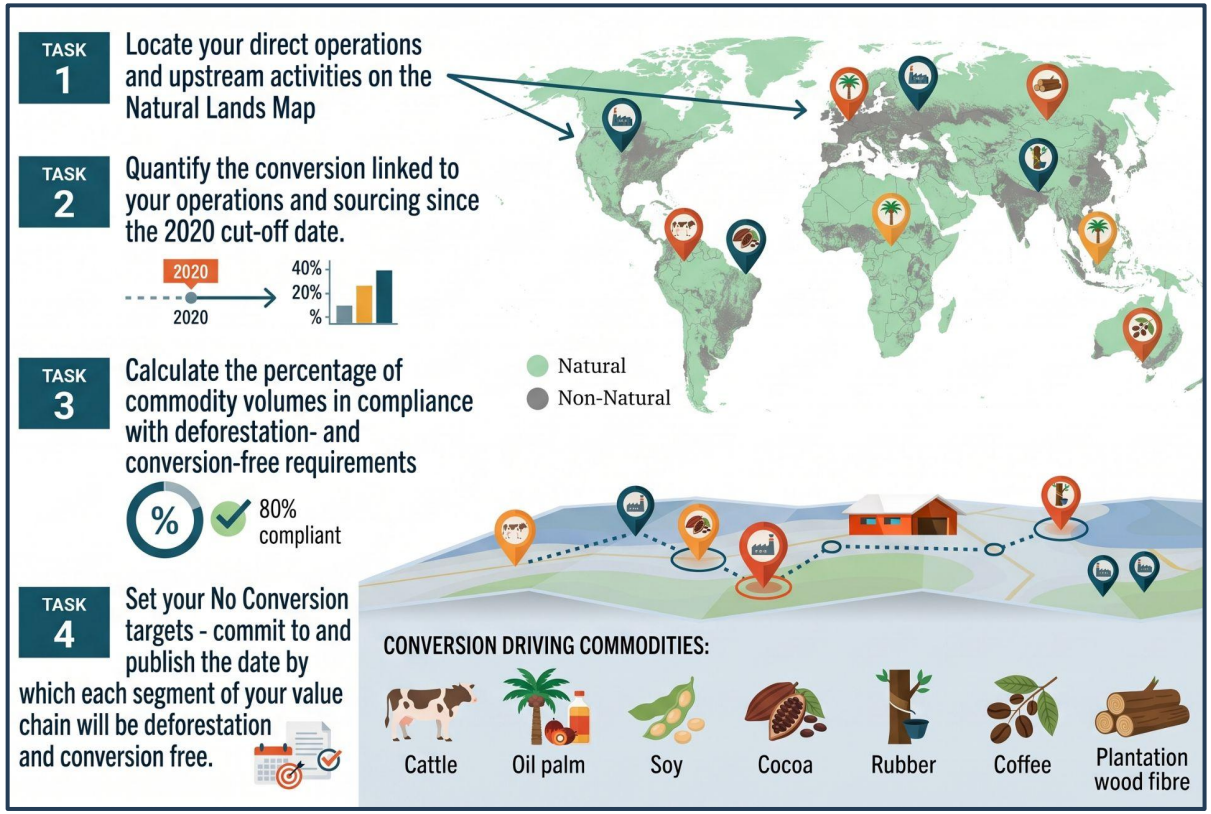
Gelato Verde is a fictional ice cream manufacturer based in France. The company operates ice cream production facilities and sources key ingredients—including milk from France, cocoa from Côte d'Ivoire, coffee from Brazil, and vanilla from Madagascar—through its upstream supply chain.

No Conversion of Natural Ecosystems	Working Land Regeneration & Restoration – Land Area	Working Land Regeneration & Restoration – Land Quality	Landscape Engagement
"Ensure 100% of our cocoa, coffee, milk and vanilla sourcing is conversion-free by 2030."	Footprint Reduction *"Reduce the agricultural land footprint of our key ingredients by 15% by 2035."* *OR* Natural Land Cover *"Commit to increasing natural land cover to at least 25% within our dairy farming production units in Normandy, France, by 2035, from a 2025 baseline of 15%"*	*"Increase SOC stocks to above 65t of carbon per Ha across our dairy farming PUs in Normandy, France..."* *AND/OR "Reduce soil erosion rates to below 5t per Ha per year across its coffee farming PUs in Brazil..."* *AND/OR "Reduce terrestrial acidification rates to below 20 kg SO_2equivalent across its dairy farming PUs in Normandy, France...."* *..."By 2035, from a 2025 baseline"*	*"Work with other stakeholders in the Green Cocoa landscape initiative in Côte d'Ivoire to improve ecological and social conditions by 2035."*

For illustration purposes only. Gelato Verde is a fictional company, and the sample target statements do not meet SBTN validation requirements. For real-world examples of validated targets, please refer to the SBTN Target Tracker.

HOW IT WORKS

TARGET 1: NO CONVERSION OF NATURAL ECOSYSTEMS



HOW IT WORKS

TARGET 1: NO CONVERSION OF NATURAL ECOSYSTEMS

WHAT DATA YOU NEED

- Locations, commodity volumes, land-use change data, conversion-free status

WHAT YOU NEED TO KNOW

- **No Conversion targets apply to both Target Boundaries A and B from the start.** Companies do not need full traceability when submitting their targets for validation. Instead, they have until the target year to improve their procurement practices and eliminate exposure to conversion across their supply chains.
- Target timelines differ for Direct Operations and Upstream activities.
- No Conversion targets are not subject to Step 2 spatial prioritization. **Conversion hotspots** help companies prioritize where to take action first.
- **Build on existing systems:** Leverage certifications, EUDR-related data, traceability systems and existing land monitoring tools.
- **Mining, Infrastructure, Construction and Extractives (MICE) sectors** follow a dedicated pathway focused on Core Natural Lands.

HOW IT WORKS

TARGET 2: WORKING LAND REGEN. & RESTORATION

LAND AREA TARGETS

Natural Land Cover Target (NLC)

Maintain or increase natural habitats within production landscapes.

Key actions

1. Identify eligible production units and map their boundaries.



2. Calculate baseline natural land cover using the SBTN Natural Lands Map.



3. Set a target to maintain or increase natural land cover against the 25% threshold.



Land Footprint Reduction Target (LFR)

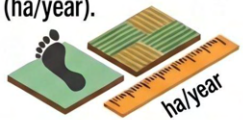
Reduce the agricultural land area required to produce or source commodities.

Key actions

1. Identify agricultural production and sourcing activities in scope.



2. Calculate your baseline agricultural land footprint (ha/year).



3. Choose an absolute or intensity reduction pathway and calculate your target.



HOW IT WORKS

TARGET 2: WORKING LAND REGEN. & RESTORATION

LAND AREA TARGETS

WHAT DATA YOU NEED

Production unit location data, procurement and production volumes if not already available from Step 1b;

WHAT YOU NEED TO KNOW

Natural Land Cover (NLC) and Land Footprint Reduction (LFR) are two complementary approaches:

- NLC: embed nature into working lands (Land sharing approach).
  Companies must maintain or restore natural and semi-natural land cover to a minimum threshold of 25% per km² within production units. Requirements differ depending on the production unit's size.
- LFR: increase land-use efficiency and reduce land demand (Land sparing approach).
  There are 2 calculation pathways: Companies can reduce absolute agricultural land footprint by 0.35% annually, or footprint intensity (per kg of product) by 1% annually.

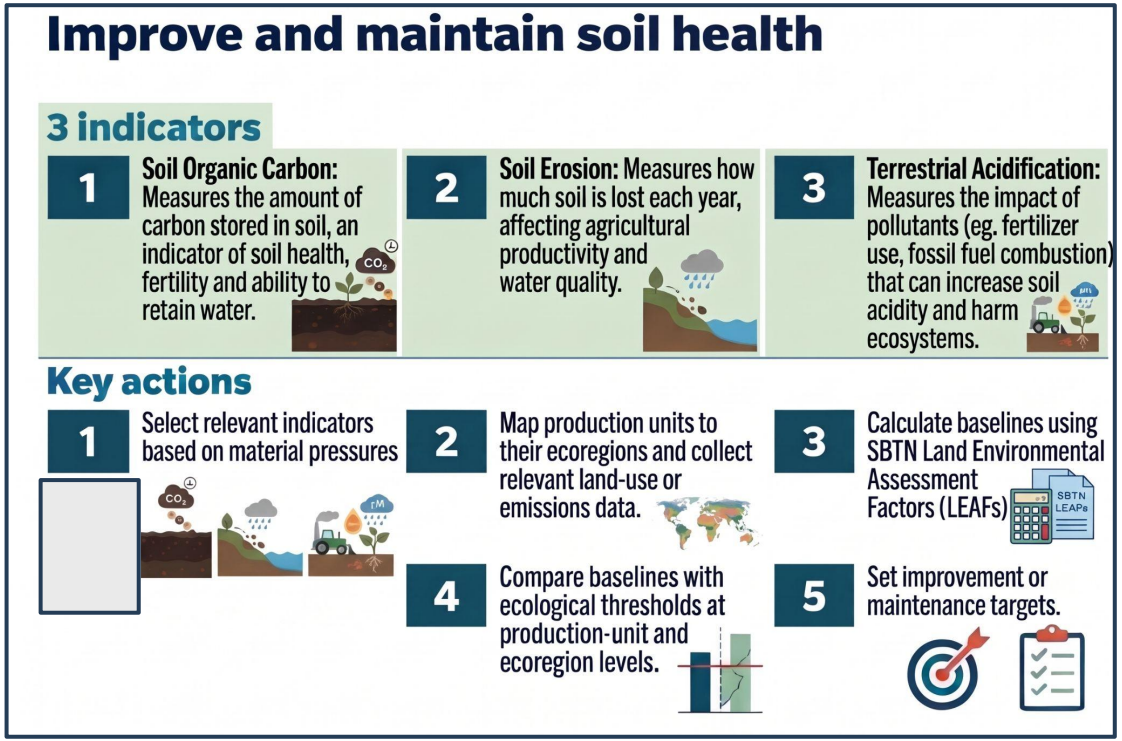
Applicability: Agricultural companies can choose NLC, LFR, or both; Mining companies must focus exclusively on NLC.

Timeline: targets generally cover 5–10 years from submission for validation.

HOW IT WORKS

TARGET 2: WORKING LAND REGEN. & RESTORATION

LAND QUALITY TARGETS



HOW IT WORKS

TARGET 2: WORKING LAND REGEN. & RESTORATION

LAND QUALITY TARGETS

WHAT DATA YOU NEED

Production unit location data and indicator baselines if not already available from Step 1b; ecoregional thresholds

WHAT YOU NEED TO KNOW

Three indicators: Soil Organic Carbon (SOC); Soil Erosion and Terrestrial Acidification. Indicator selection depends on materiality: Land use and land-use change point to SOC and/or erosion; soil pollution points to acidification.

Anchored in Ecoregion Thresholds: Target ambitions are determined by global ecoregional tipping points.

LEAFs Bridge Activity Data to Ecological Limits: Companies use Land Environmental Assessment Factors (LEAFs) to convert standard crop, land-use, and emission data into baseline soil condition metrics without requiring direct soil sampling on every field. SBTN's automated Land Target Data Submission Template simplifies target-setting by automatically retrieving relevant ecoregional baselines and thresholds and calculating required reductions based on company inputs.

Improvement vs. maintenance: Improvement targets are required when a production unit exceeds its ecological threshold; maintenance targets are recommended when the production unit is within the threshold.

Target Boundary B volumes: companies must set a mandatory Supplier Engagement Target.

HOW IT WORKS

TARGET 3: LANDSCAPE ENGAGEMENT TARGETS



HOW IT WORKS

TARGET 3: LANDSCAPE ENGAGEMENT TARGETS

WHAT DATA YOU NEED

- Landscape initiative boundaries, data for readiness assessment (scale, stakeholders, governance, objectives…)

WHAT YOU NEED TO KNOW

If land use, land-use change or soil pollution is identified as material in Step 1a, companies must set a Landscape Engagement target. Companies without material land pressures can also set this target voluntarily.

Maximize co-benefits: When selecting landscapes, look for opportunities to address multiple environmental challenges and contribute to other SBTN targets (e.g., Freshwater and Ocean) and climate goals through the same initiative.

Companies can **join an existing initiative or help establish a new one.** Roadmap validation requirements depend on initiative maturity.

The Landscape Initiative Roadmap must be submitted for validation, but the review is limited to checking its completeness and coverage of relevant requirements, not assessing the roadmap itself.

Landscape engagement offers flexibility to address ecologically relevant indicators, including soil pollution and invasive species, beyond the impacts covered by other SBTN targets.

STEP 3: SET TARGETS
OCEAN

SCIENCE BASED
TARGETS NETWORK

WHY OCEAN SBTS MATTER

Incorporating certifications and initiatives into holistic science-based targets



Are companies investing in the right actions, in the right places?
Provides a quantitative, science-based basis for aligning seafood action and investment with material impacts, ecosystem limits and local seascape needs.

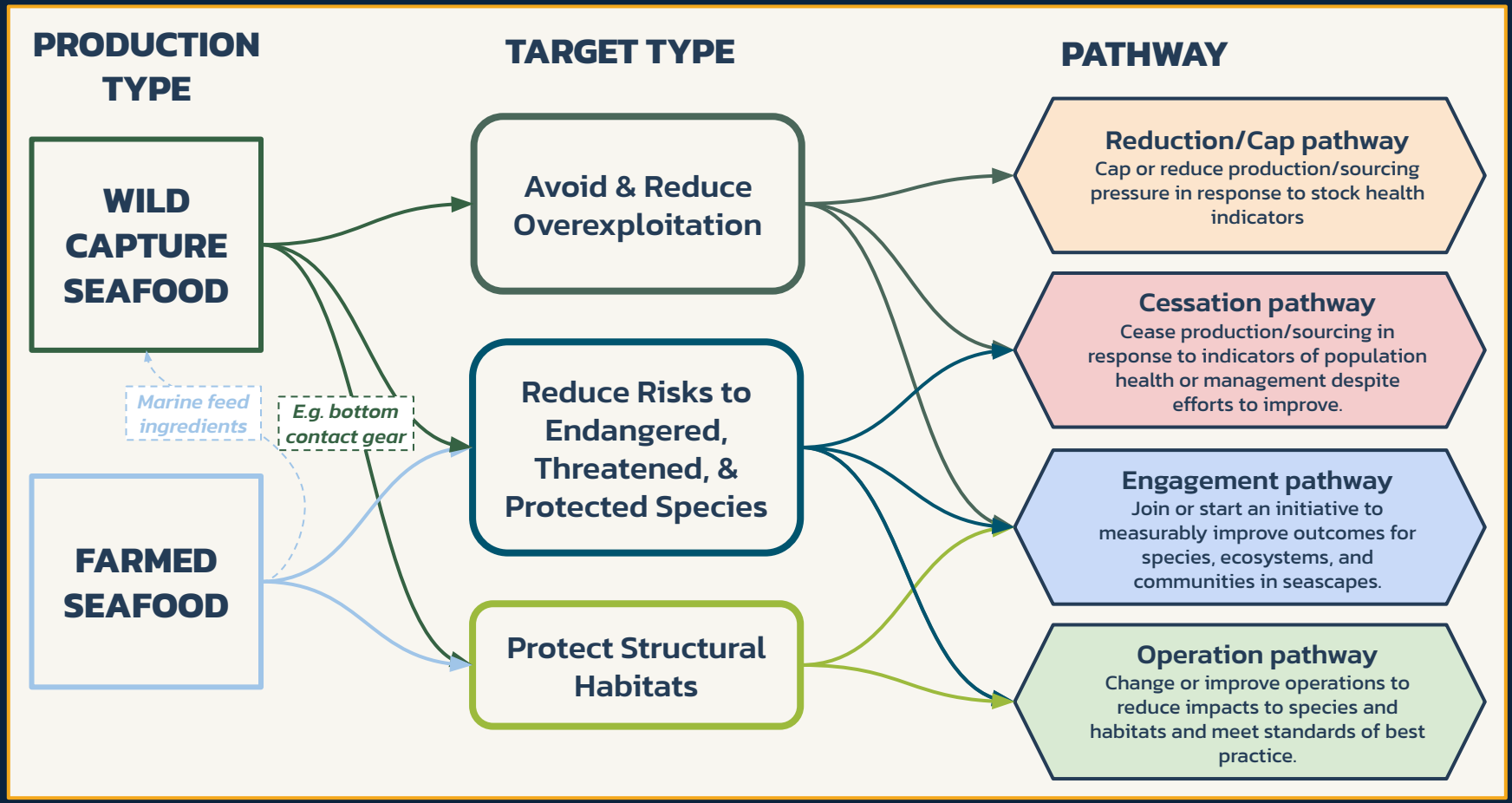


How can existing seascape work count toward credible targets?
Helps companies connect ongoing work – including seeking certification, FIPs and AIPs, restoration, responsible sourcing and other seascape action – to measurable, science-based targets, with clear ways to quantify contributions.



How can companies improve sustainability within their seafood portfolios?
Helps companies dive deeper to support improvements, and continued improvements, within non-certified and certified seafood products and supply chains.

OCEAN TARGETS OVERVIEW



OCEAN
WHAT TARGETS CAN BE SET?

	Avoid and Reduce Overexploitation	Protect Structural Habitats	Reduce Risks to ETP* Marine Wildlife Populations
Pressure addressed	Overfishing	Sea use & sea use change	Overfishing Sea use & sea use change
Objective of target	Reduce overfishing and help wild fish and other harvested marine populations recover.	Protect habitats such as coral reefs and seagrass beds from damage linked to fishing and aquaculture.	Reduce harm to vulnerable marine wildlife and support population recovery.
What do companies commit to?	Reduce or cap catches and sourcing, and support fishery improvements, as required by the applicable pathway. Stop sourcing where other pathways have failed to deliver sufficient improvement.	Improve fishing or farming practices and/or support collective initiatives to avoid and reduce damage to marine habitats.	Change fishing or farming practices and/or support collective initiatives to reduce risks such as bycatch and entanglement. Stop sourcing from relevant fisheries or farms where the cessation pathway applies.

These methods focus on seafood production and sourcing, including wild-caught seafood used in aquaculture feed. Commitments depend on the applicable target pathway.

*Endangered, Threatened and Protected

OCEAN
ILLUSTRATIVE TARGET STATEMENTS

HAV & MARKED
DANSK SØMAD & DETAIL

Hav & Marked is a fictional food retailer based in Denmark. The company operates a network of supermarkets across Denmark and sells a range of private-label seafood products, including canned sardines, frozen shrimp, fresh tuna and mackerel. It sources wild-caught seafood from fisheries in the Northeast Atlantic and Indian Ocean, as well as farmed shrimp from Southeast Asia, through its upstream supply chain.

Avoid and Reduce Overexploitation	Protect Structural Habitats	Reduce Risks to ETP* Marine Wildlife Populations
"By 2030, Hav & Marked will reduce its sourcing of Atlantic mackerel from an overexploited Northeast Atlantic stock by 30% compared to a 2026 baseline, and engage in a fishery improvement initiative to reduce overexploitation of this stock."	*"Hav & Marked is engaged in a coastal habitat restoration initiative in Vietnam to improve the condition of mangrove ecosystems surrounding its shrimp suppliers' farms by 2030, compared to a 2026 baseline."*	*"By 2030, Hav & Marked will reduce the risk of negative impacts on sea turtles associated with tuna longline fisheries in the Indian Ocean by working with suppliers to introduce bycatch-reducing fishing gear."*

For illustrative purposes only. Hav & Marked is a fictional company. For real-world examples of validated targets, please refer to the SBTN Target Tracker.

*Endangered, Threatened and Protected

HOW IT WORKS

TARGET 1: AVOID AND REDUCE OVEREXPLOITATION

TASK 1 **Select Data Sources:** Companies can use existing data, including stock assessments, certifications, sustainability ratings, data-limited methods, and Indigenous and Local Knowledge (ILK), to assess stock health and fishing pressure. Data availability determines which target-setting pathways apply.

Data Assessments | Certifications | ILK

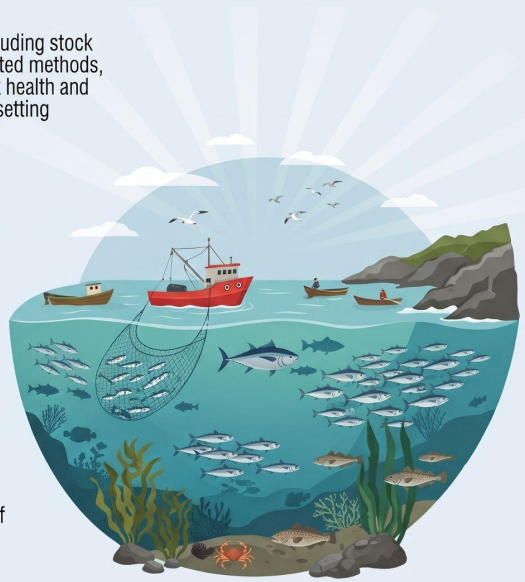
TASK 2 **Select the appropriate target pathway(s)** based on stock health, fishing pressure and available data:

- **Reduce & Engage** - proportionally reduce sourcing and engage in the seascape to improve conditions for the seafood source
- **Cap & Engage** - cap sourcing for the target duration and engage in the seascape to improve conditions for the seafood source
- **Cease to Source** - cease sourcing of the stock in conditions of extreme and persistent overexploitation despite attempts at improvement

TASK 3 **Assess stock health and sustainable fishing limits:** Use available data to determine the current and desired health of each stock and the maximum fishing pressure it can sustainably support.

HEALTH HEALTH HEALTH PRESSURE

TASK 4 **Calculate Company-Specific Targets**



HOW IT WORKS

TARGET 1: AVOID AND REDUCE OVEREXPLOITATION

WHAT DATA YOU NEED

Sourcing volumes, sourcing locations, stock health, fishing pressure and management status, commercial bycatch data

WHAT YOU NEED TO KNOW

Where targets apply: Companies set targets for each prioritized wild-capture seafood source experiencing overexploitation, based on the best available scientific data or local knowledge.

Target timelines: Typically 5 years, or 3 years for critically overexploited stocks requiring urgent action.

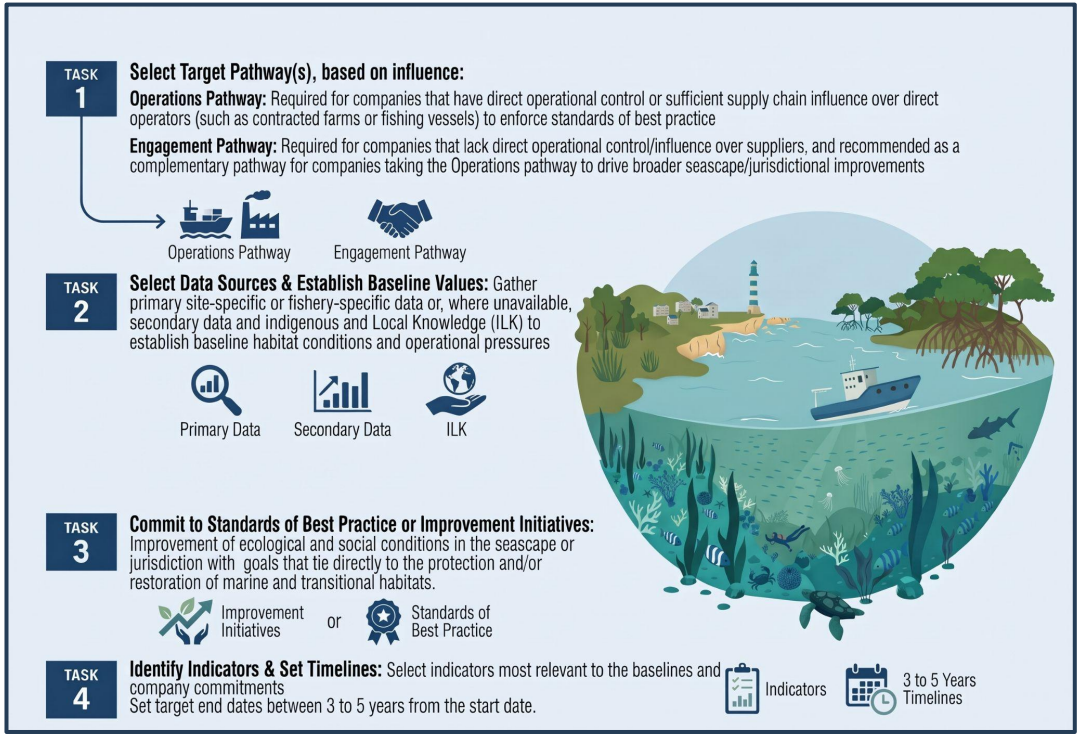
Four target-setting pathways, depending on the severity of overexploitation:

- Reduce & Engage – proportionally reduce sourcing and engage in the fishery or other level to improve conditions for the seafood source
- Cap & Engage – cap sourcing for the target duration and engage in the fishery or other level to improve conditions for the seafood source
- Cease to Source – cease sourcing of the stock in conditions of extreme and persistent overexploitation despite attempts at improvement
- Engage –engage in improvement initiatives at fishery, jurisdictional or other levels that reduce commercial overexploitation of fish and invertebrates and/or support/create positive conservation outcomes for relevant species

Build on existing efforts: Use scientific assessments, seafood certifications, existing initiatives and Fishery Improvement Projects (FIPs) to support target-setting and action.

HOW IT WORKS

TARGET 2: PROTECT STRUCTURAL HABITATS



HOW IT WORKS

TARGET 2: PROTECT STRUCTURAL HABITATS

WHAT DATA YOU NEED

Seafood activities: species, sourcing/production locations and presence of protected areas, volumes, fishing gear types or aquaculture production methods

WHAT YOU NEED TO KNOW

Where targets apply: Protect Structural Habitat targets apply to companies whose fishing or aquaculture activities, including those in their supply chains, have material impacts on marine and transitional habitats, according to best available science or local knowledge. The target addresses habitats that support marine biodiversity, including seafloor habitats, reefs, seagrass beds and mangroves.

Target timelines: Target timelines are 5 years.

Two target pathways depending on influence (where a company sits in the supply chain and/or their relationship with their suppliers):

- Operations – make changes to operations in the seascape to avoid and reduce impacts to habitats
- Engagement – start/participate in an initiative in operations or supply chains to improve conditions for the impacted habitat(s) via activities like protection and restoration.

Build on existing efforts: Leverage certifications, scientific assessments, existing initiatives, and Fishery or Aquaculture Improvement Projects (FIPs and AIPs)

HOW IT WORKS

TARGET 3: REDUCE RISKS TO ENDANGERED, THREATENED, AND PROTECTED MARINE SPECIES

TASK 1 **Select data sources**
Select data sources to determine baseline values of pressure and risk to ETP marine wildlife

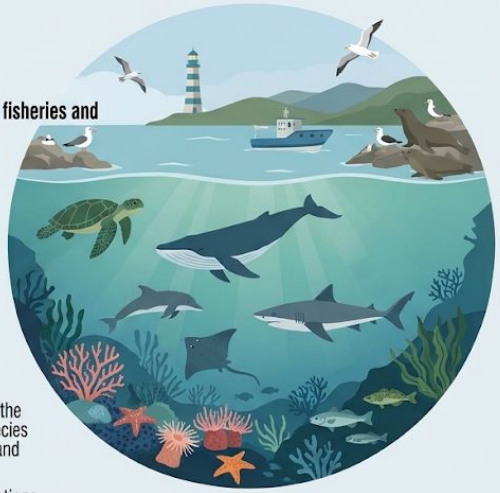
TASK 2 **Determine the baseline risk to ETP marine wildlife from wild fisheries and aquaculture sources**



Wild Fisheries



Aquaculture



TASK 3 **Determine company-specific targets**
Based on the baseline risk, use the following approaches, as appropriate

- **Operations pathway** - make changes to operations in the seascape to avoid and reduce impacts to ETP species
- **Engagement pathway** - start/participate in an initiative in the seascape to improve conditions for the impacted ETP species via activities like protection, improved gear accessibility, and repopulation efforts
- **Cessation pathway** - cease sourcing of the stock or operations in the region

TASK 4 **Develop Target Statements & Set Timelines:** Set target end dates between 3 and 5 years from the start date then 3 and 5 years from the start date (or up to 5 years for Cessation)

Timelines

Target Statements

HOW IT WORKS

TARGET 3: REDUCE RISKS TO ENDANGERED, THREATENED, AND PROTECTED MARINE SPECIES

WHAT DATA YOU NEED

Seafood activities (species, sourcing/production locations and presence of protected areas, volumes, fishing gear types or aquaculture production methods), ETP species status and distribution, risk of internations and existing mitigation measures

WHAT YOU NEED TO KNOW

Where targets apply: Reduce Risks to Endangered, Threatened and Protected (ETP) Marine Species targets apply to companies whose wild-capture seafood or aquaculture operations and supply chains pose risks to ETP marine wildlife.

Three target pathways depending on influence and baseline risk:

- If mitigation and management are in place:
  - Operations - make changes to operations in direct operations or supply chains to avoid and reduce impacts to ETP species
  - Engagement - start/participate in an initiative in the fishery, regional, seascape, or other level to improve conditions for the impacted ETP species via activities like protection, improved gear accessibility, and repopulation efforts.
- Impacts to critically endangered species without mitigation and management in place:
  - Cessation - cease sourcing of the seafood source known to have interactions with critically endangered species without adequate management plans addressing risk of human-wildlife interactions.

Build on existing systems: Leverage certifications, scientific assessments, existing initiatives, and Fishery or Aquaculture Improvement Projects (FIPs and AIPs)

STEP 4: ACT
STEP 5: TRACK

SCIENCE BASED
TARGETS NETWORK

WHY STEP 4 MATTERS

Turning science-based targets into real-world impact



How do we implement these targets?
Translate targets into concrete actions across operations and value chains, with clear plans, responsibilities and resources to deliver measurable results.



How can companies maximize the impact of their nature investments?
Identify effective actions that address multiple environmental pressures and deliver benefits across land, freshwater, ocean and climate, while avoiding unintended trade-offs.



How can companies ensure their actions benefit nature, people and business?
Select locally appropriate solutions, engage stakeholders and apply environmental and social safeguards to deliver lasting outcomes while strengthening business resilience.



How can companies embed nature into business decisions?
Integrate nature action into business planning by defining clear responsibilities, resources and investment priorities to build long-term resilience.

ACT: STEP 4

PRACTICAL TOOLS TO HELP COMPANIES MOVE FROM TARGETS TO ACTION

IMPLEMENTATION GUIDANCE

Provides guidance on selecting appropriate actions, considering local conditions and applying environmental and social safeguards to deliver positive outcomes for nature and people.

RESPONSE OPTIONS DATABASE

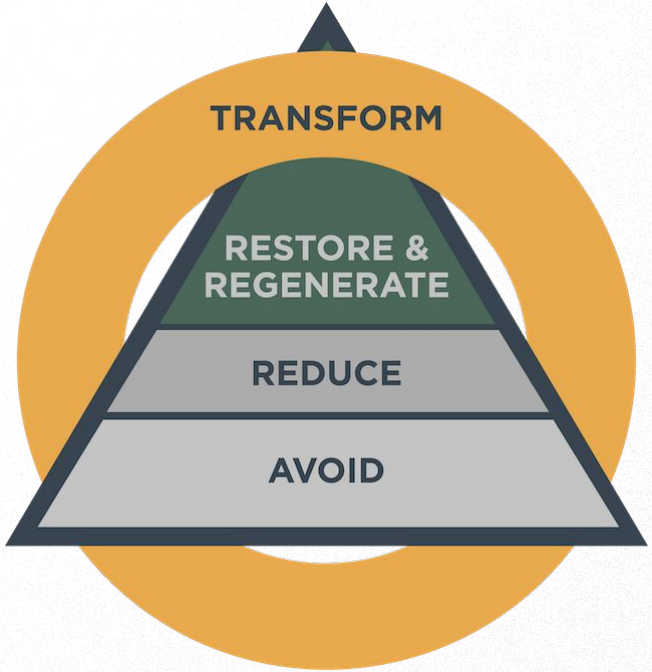
Explore practical response options across SBTN targets and SBTi FLAG, including actions that address multiple environmental pressures.

CORPORATE ACTION PLAN TEMPLATE

Structure your plan around actions, costs, resources, responsibilities, governance, stakeholder engagement, data collection and progress reporting.

Good to know: Step 4 provides flexible, non-prescriptive guidance with no new validation requirements

STEP 4: SBTN'S ACTION FRAMEWORK



SBTN's action framework (AR3T) is based on the **mitigation hierarchy.** **Step 4 guidance and response options** help companies prioritize effective actions and achieve their targets for nature:

	examples
AVOID Prevent negative impacts on nature before they occur.	*Stop natural ecosystem conversion, phase out highly hazardous pesticides...*
REDUCE Minimize ongoing pressures on nature where impacts cannot be fully avoided.	*Reduce water withdrawals and fertilizer use...*
REGENERATE & RESTORE Help nature recover in working and natural systems	*Adopt cover crops to improve soil health and water retention, remediate former mining sites...*
TRANSFORM Address the underlying drivers of nature loss through broader systemic change.	*Contribute to system transformation as part of landscape initiatives, invest in circular business models, support supplier transitions...*

STEP 5: TRACK
DEMONSTRATE PROGRESS AND TARGET ACHIEVEMENT

WHY IT MATTERS

MONITOR

Track progress against targets and assess the effectiveness of actions.

REPORT

Transparently communicate progress, actions and outcomes.

VERIFY

Confirm results and target achievement using credible evidence.

STEP 5 IS NOT YET DEVELOPED, BUT THIS SHOULDN'T STOP COMPANIES FROM GETTING STARTED.

SCIENCE BASED TARGETS NETWORK

- **Step 4 provides initial monitoring resources** to help companies evaluate progress and adapt implementation plans.
- Further guidance on MRV **must be developed collaboratively with other system actors** *(not yet funded)*
- **Build on existing systems:** Step 5 is expected to leverage established MRV frameworks, indicators, reporting platforms and assurance mechanisms rather than create new systems.
- **Practical and proportionate:** The approach aims to minimize additional reporting burdens so companies can focus resources on taking action.


SCIENCE BASED
TARGETS NETWORK
INTEROPERABILITY
How does SBTN relate to other nature
frameworks and initiatives?

HOW SBTN WORKS WITH OTHER RELATED NATURE INITIATIVES

SCIENCE BASED TARGETS NETWORK

TNFD Taskforce on Nature-related Financial Disclosures

CSRD

NATURE POSITIVE INITIATIVE

NATURE RISK AND DISCLOSURE	EU SUSTAINABILITY REPORTING (CSRD/ESRS)	STATE OF NATURE METRICS
Alignment enables reuse of assessment data and analysis for both target-setting and TNFD-aligned disclosures. **Interoperability tool** coming soon	CSRD (2026) requires companies to disclose targets on their impacts, and whether they are informed by **ecological thresholds** **SBTN → CSRD:** Assessment and targets may inform disclosures. **CSRD → SBTN:** Existing materiality analysis can inform SBTN Steps 1–2.	**NPI establishes common metrics** for integration into existing frameworks **SBTN integrates NPI metrics** into its assessment and prioritization methods.

Alignment helps companies:

- Reduce duplication
- Work with greater consistency
- Move more clearly to taking credible action

> *"The SBTN process was the enabling work that made subsequent reporting and assessment frameworks significantly easier to address.* **~GSK**

ALIGNED GUIDANCE TO STRENGTHEN CORPORATE ACTION ON NATURE

On October 13, SBTN, TNFD and Nature Positive Initiative (NPI) released aligned updates designed to make corporate nature action more connected and practical.

TNFD and SBTN: approaches designed to be distinct and complementary. Companies can more confidently reuse relevant data, analysis and outputs across both.

Common foundation for state of nature metics: Metrics Framework from NPI integrated across relevant parts of TNFD and SBTN to help create greater consistency in how companies understand and measure nature positive outcomes.

Helps companies:

- Reduce duplication
- Work with greater consistency
- Move more clearly to taking credible action

SCIENCE BASED TARGETS NETWORK

STRONGER ALIGNMENT WITH TNFD, CLEARER BENEFITS FOR COMPANIES



What companies gain: greater consistency across their nature work, less repetition and a clearer path from analysis to action

What SBTs for Nature 2.0 changed to support that:

- **Fuller integration of dependencies** into assessment and prioritization
- **More explicit links to TNFD disclosure recommendations**
- **A clearer bridge into transition planning** through the Corporate Action Plan

Practical enabler: SBTN–TNFD interoperability tool (*coming soon)*

SCIENCE BASED TARGETS NETWORK

CONNECTING CONSISTENT STATE OF NATURE MEASUREMENT TO SCIENCE-BASED ACTION





SBTS FOR NATURE ARE DESIGNED TO COMBINE PRESSURE AND STATE OF NATURE INFORMATION

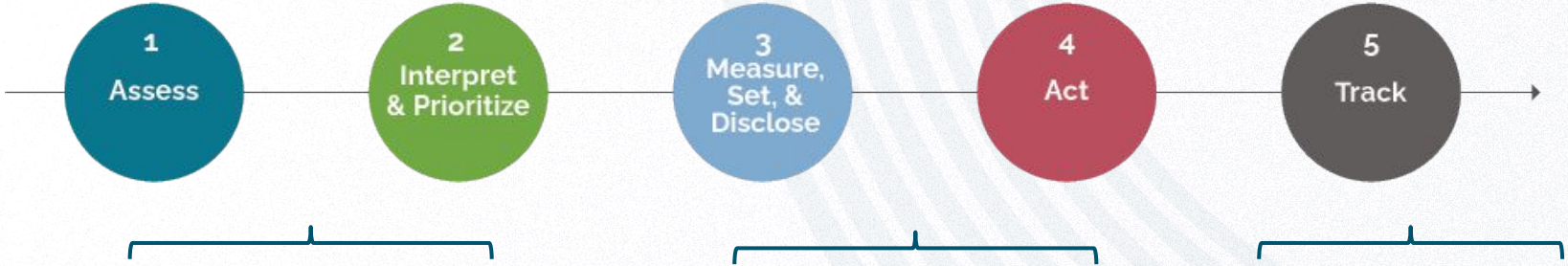
- Pressure-based targets connect corporate impacts to action
- State of nature metrics inform where action matters most

A COMMON STATE OF NATURE METRICS FOUNDATION LED BY NPI

- Builds greater scientific consensus
- Strengthens the use of state of nature metrics within assessment and prioritization target-setting

SCIENCE BASED TARGETS NETWORK

HOW NATURE POSITIVE INITIATIVE'S STATE OF NATURE METRICS FIT IN THE TARGET-SETTING JOURNEY



State of nature metrics help companies identify where nature is most at risk and prioritize where action matters most.

Companies set targets in priority locations to reduce pressures and take action to improve their impacts on nature.

State of nature metrics help companies monitor changes in nature and understand biodiversity outcomes over time.

SCIENCE BASED TARGETS NETWORK

SCIENCE-BASED TARGETS FOR NATURE ARE A KEY MECHANISM FOR CORPORATE ACTION IN LINE WITH GBF

Target 1: Spatial Planning

Ensure land and sea areas globally are under integrated, inclusive spatial planning

Target 2: Restoration

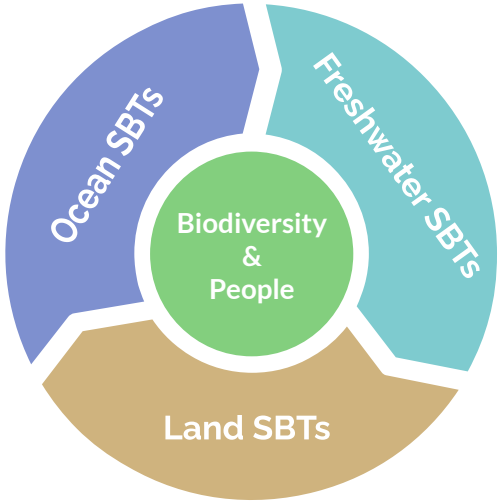
Ensure 30% of degraded ecosystems are under restoration

Target 5: Sustainable Harvest

Ensure Sustainable, Safe and Legal Harvesting and Trade of Wild Species

Target 7: Pollution

Reduce pollution to levels that are not harmful to biodiversity and ecosystem services



Target 10: Working lands

Ensure areas under agriculture, aquaculture, forestry are managed sustainably

Target 15: Business impact

Take legal, administrative or policy measures for business and financial institutions to assess and disclose impacts on nature and act to reduce impacts

SCIENCE BASED TARGETS NETWORK

SUCCESSFUL OUTCOMES FROM CCD COP17

How corporate SBTN targets can translate corporate ambition to achieve the Land Degradation Neutrality targets under the UNCCD and Business4Land Initiative

1. **Final decision text on "participation and involvement of the private sector in meetings and processes of the UNCCD and the business engagement strategy specifically names SBTN.**

2. UNCCD **corporate disclosures and target-setting expert group** launched

3. **National endorsement of SBTN.** Official statement from Pakistan's Ministry of Climate Change and Environmental Coordination endorsing SBTN.

Endorsed within **UNCCD Business4Land** as a key corporate mechanism for land

SCIENCE BASED TARGETS NETWORK

United Nations Convention to Combat Desertification

ELD THE ECONOMICS OF LAND DEGRADATION

SCIENCE BASED TARGETS NETWORK

ACCOUNTABILITY ACCELERATOR

VALIDATION

The what, why, and how of validating SBTs for nature



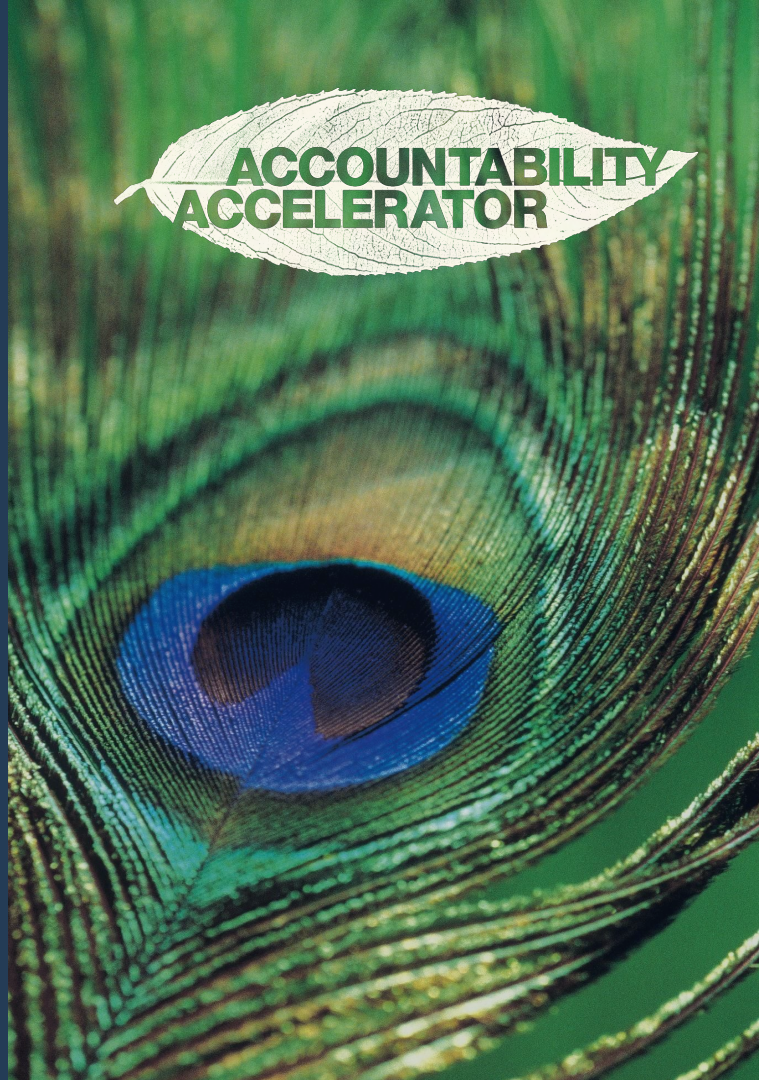
WHAT IS VALIDATION?

Validation assesses whether a company's assessment, prioritization and targets meet SBTN's requirements and are aligned with the best available science.

This is a critical step in assuring the credibility, comparability and robustness of the targets.

Validation is carried out through the Accountability Accelerator's independent service, supported by specialist validation partners.

Companies must complete validation before making public claims about their work in accordance with SBTN's Claims and Disclosure Guidance.



FOUR BENEFITS OF VALIDATION WITH PUBLIC DISCLOSURE



ACCOUNTABILITY ACCELERATOR

SCIENCE BASED TARGETS NETWORK

☑ **Independent validation** builds confidence in the evidence.

Public disclosure enables companies to communicate their validated progress credibly.

External stakeholder assurance

Give boards, investors and other stakeholders greater assurance that priorities and targets are grounded in a recognized scientific process.

Strengthening credibility

Strengthen credibility of nature work and support companies' competitive position.

Evidence-based conversations

Facilitate evidence-based conversations with internal stakeholders and suppliers about where interventions can have greatest impact.

Preparing for action

Make companies better prepared to take action and measure progress towards their nature goals.

WHAT ARE COMPANIES SAYING?

STRENGTHENS CREDIBILITY

Ørsted

"What we are doing is following a scientific method and then confirming it through third-party validation, which underlines our biodiversity efforts and progress. That builds a reputation grounded in science rather than just our own claims."

VALUE FOR COMPANIES OF ALL SIZES

Seatopia

For the U.S. seafood company Seatopia, "for a startup at their stage, anything not directly contributing to growth or fundraising is a distraction", and they are pursuing SBTN because they believe strongly in their theory of change and want third-party validation for it.

MORE EFFECTIVE SUPPLIER ENGAGEMENT

John Lewis Partnership

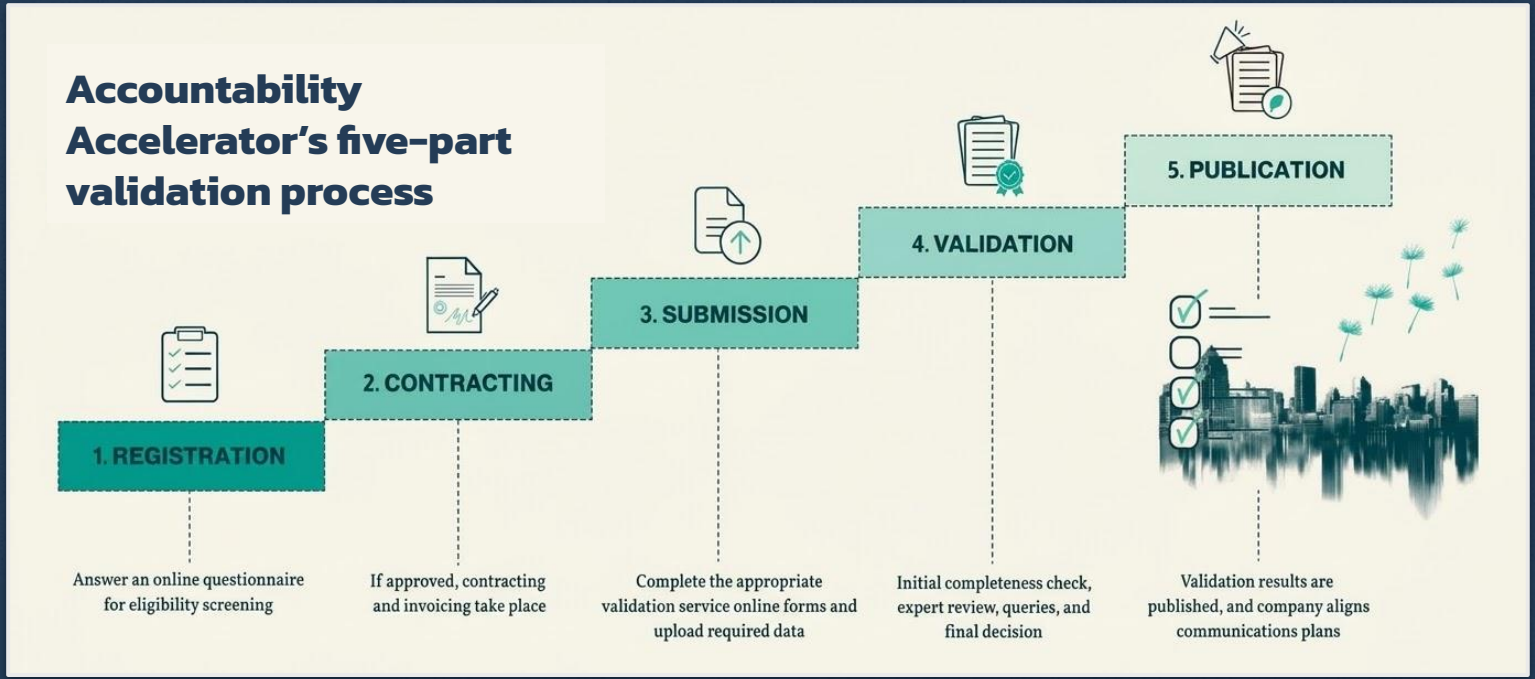
External validation is seen as assurance that the company is not "relying on assumptions or instinct," giving it the ability "to have evidence-based conversations with commercial teams and suppliers about where interventions can have the greatest impact.

SCIENCE BASED TARGETS NETWORK

ACCOUNTABILITY ACCELERATOR

VALIDATION PROCESS

Start with the Validation Procedure for an overview of the Accountability Accelerator's end-to-end validation process.



VALIDATION TIMELINE

The registration, contracting, and submission phases (1-3) may take several months and depend heavily on internal corporate procedures and vendor onboarding workflows. Organizations should account for these requirements when developing their operational timelines and coordination plans with supporting partners.

The validation phase (4) can take between 10 – 16 weeks depending on the complexity of companies, company response speed, and submission adjustments.

Companies have 6 months to publicly announce their achievement from the date they receive the Decision Letter.

SCIENCE BASED TARGETS NETWORK

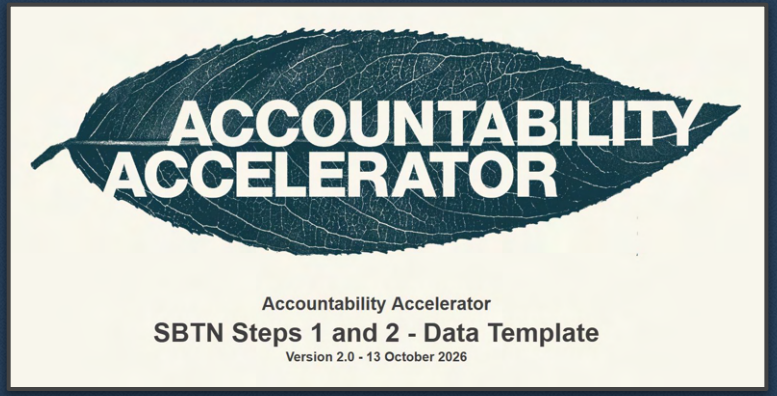


VALIDATION RESOURCE LIBRARY

Use the data templates and submission forms when you are preparing to submit your work for validation.



These worksheets mirror the Accountability Accelerator's validation platform, allowing companies to draft Step 1 to 3 submissions.



Complete and upload the Validation Data Template alongside the submission form to verify analysis and requirement conformance.

SCIENCE BASED TARGETS NETWORK

SBTN CLAIMS AND DISCLOSURE GUIDANCE

Core guardrail: Communicate SBTN progress using specific, evidence-based terms, distinguishing between validated milestones, targets, implementation, and ambition (see SBTN Claims and Disclosure Guidance).

Version 2.0 changes: New minimum disclosure requirements will add context on target significance and scope, appearing on the public Target Tracker.

Regulatory context: EmpCo emphasizes clear, substantiated environmental claims, aligning with SBTN's approach.

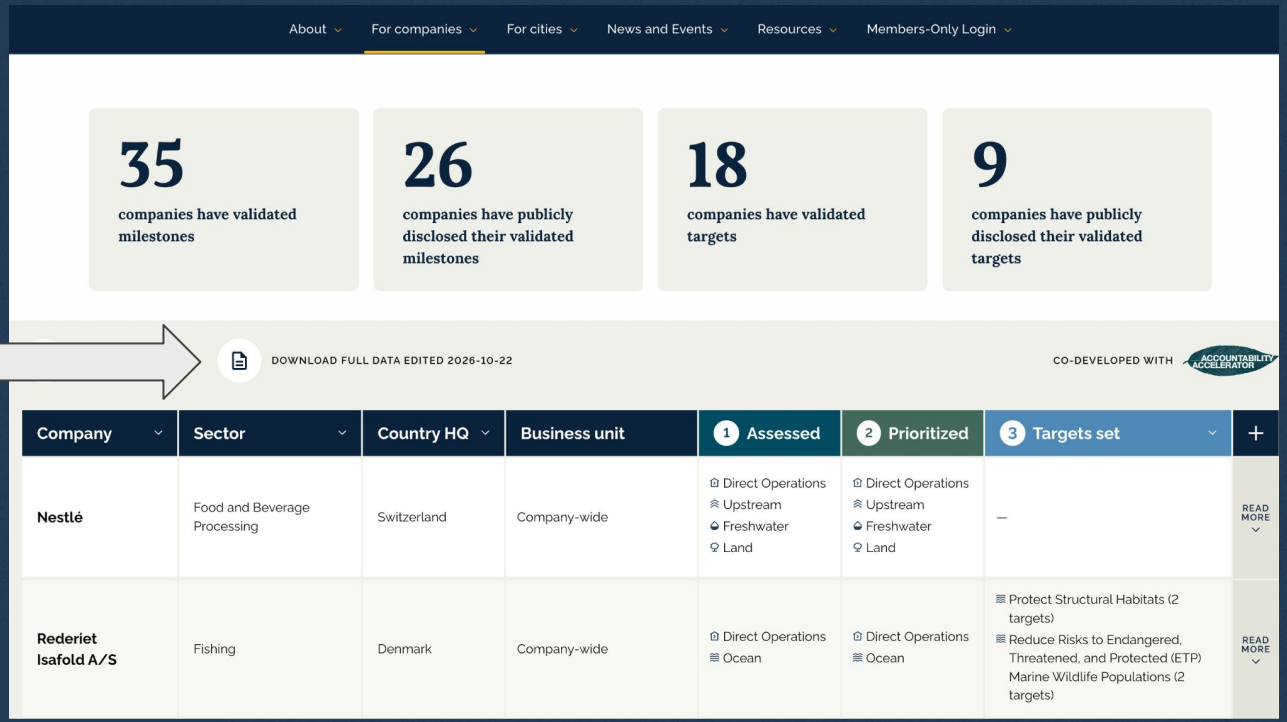
Next steps: Updated claims guidance is expected in December 2026. SBTN and Accountability Accelerator are conducting a legal review beforehand, factoring in EmpCo and other regulations.



DISCLOSURE ON THE TARGET TRACKER

Companies that complete, validate, and publicly disclose steps toward science-based targets for nature are displayed in SBTN's target tracker.

Click here to download an .xls file with minimum disclosure elements



Expand to view approved claims / targets

Target Tracker extract from 2nd November 2026

NEW VALIDATION SERVICES & V1 TRANSITION



When do the new validation services become available?

- **October 13, 2026:** Steps 1 & 2 v2.0; Step 3 Land v2.0; Step 3 Ocean v1.0; Supplier Engagement Targets; Traceability Improvement Targets
- **December 2026:** Step 3 Freshwater v2.0

What are the deadlines to submit using previous versions?

- Work completed using previous method versions can be submitted for validation up to 6 months after services for the updated methods open

What should companies using previous Steps 1 & 2 versions know?

- Companies with validated Steps 1 and 2 (V1) who want to set targets with the new Step 3 methods will submit the Step 1 and 2 V2.0 data templates for the additional pressure indicators together with Step 3

SCIENCE BASED TARGETS NETWORK


SCIENCE BASED
TARGETS NETWORK
CASE STUDY
LIBRARY
How have other companies set targets?

CONTENTS

1. Waitrose (Retail, UK): seafood targets
2. Kering (Fashion, France) : land & freshwater targets
3. Kirin Holdings (Food & Bev, Japan): assessment & prioritization
4. H&M Group (Fashion, Sweden): land targets
5. Holcim (Building materials, Switzerland): freshwater targets
6. Limak Cement (Turkiye): assessment & prioritization
7. Orkla Foods Sverige (Norway): assessment & prioritization


WAITROSE
Food Retail Business of the John Lewis Partnership

CASE STUDY: WAITROSE

Food Retail Business of the John Lewis Partnership

""SBTN provides a framework for us to inform decision-making and advise internal teams around where we should focus our time, attention, and resources in order to drive the most positive impact possible."

~ Ben Thomas, Senior Manager for Nature and Biodiversity, John Lewis Partnership

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
John Lewis Partnership	Food and Staples Retailing	United Kingdom	Waitrose Own Brand	Direct Operations Upstream Freshwater Land Ocean	Direct Operations Upstream Freshwater Land Ocean	Avoid and Reduce Overexploitation (2 targets) Protect Structural Habitats (1 target)

WAITROSE

FOOD RETAIL BUSINESS OF THE JOHN LEWIS PARTNERSHIP

WHY SET SBTS FOR NATURE?

- **Make better-informed decisions:** build a stronger evidence base for where nature impacts and risks are concentrated.
- **Strengthen resilience:** better understand environmental pressures affecting sourcing, availability and supply security.
- **Move toward action:** identify where targeted interventions and collaboration can make the greatest difference.



WHAT THEY DID:

- Used SBTN's **accelerated pathways** to focus on one business unit: Waitrose Own Brand products – an area with greater supply-chain visibility and control.
- Validated its science-based assessment and prioritization steps across **land, freshwater & ocean**
- Was one of the first companies to set and disclose **seafood targets,** through SBTN's Ocean Pilot
- Analyzed commodities, sourcing locations and environmental pressures to identify **priority supply chains** and **opportunities for action.**

WAITROSE

FOOD RETAIL BUSINESS OF THE JOHN LEWIS PARTNERSHIP



HOW THEY DID IT:

Built internal ownership: a dedicated SBTN project lead worked with data analysts, commercial teams and specialist sourcing teams.

Used external support selectively: completed ocean analysis internally and used specialist consultancy support for freshwater and land.

Engaged suppliers to test and improve the data: used the assessment as a basis for supplier conversations and to refine assumptions with better primary information.

Involved commercial and technical teams: commercial and technical colleagues were included in the process, so they could help shape the work, ensure outputs were useful across the business, and feed into the strategic prioritization process.

SCIENCE BASED TARGETS NETWORK

WAITROSE

VALUE & BENEFITS

Sharper priorities: created a more granular view of where commodities, locations and environmental pressures overlap.

Better supplier insight: prompted suppliers to provide more granular primary data and surfaced practices previously invisible — such as high levels of water reuse.

More targeted action: helped distinguish where action may need to focus on a specific supply chain versus broader landscape or catchment collaboration.

Greater trust: strengthened the basis for transparent, science-based decisions that can build customer confidence.

ADVICE FOR OTHER COMPANIES

Give the work a clear internal owner.

Expect significant data cleaning and consolidation.

Engage internal teams and suppliers early.

Do not assume every finding will be new — confirmation can still strengthen the evidence base.

Keep action as the goal.


KERING
GLOBAL LUXURY GROUP, FASHION,
LEATHER GOODS AND JEWELRY

CASE STUDY: KERING

GLOBAL LUXURY GROUP, FASHION, LEATHER GOODS AND JEWELRY

"A recognized international methodology acts as a compass that prevents a company from having to navigate too many different approaches, which can add to unnecessary complexities."

— Rachel Kolbe Semhoun, Head of Sustainable Sourcing and Nature Initiatives, Kering

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
Kering	Textiles, Apparel, Footwear and Luxury Goods	France	Company-wide	Undisclosed – pilot	Undisclosed – pilot	Freshwater Quantity (1 basin) No Conversion of Natural Ecosystems Land Footprint Reduction Landscape Engagement

KERING

GLOBAL LUXURY GROUP – FASHION, LEATHER GOODS AND JEWELRY

WHY SET SBTS FOR NATURE?

- **Bring greater scientific rigor** to existing strategies and action
- **Identify where to best focus:** connect business activity with the state of nature to determine priority locations and pressures.
- **Build resilience:** better understand risks to sourcing and assets and where collective action may be needed.

WHAT THEY DID:

- Used SBTN's methods to identify priority water-stressed locations with the Arno Basin in Italy its highest priority for action, where Kering established its first Water Resilience Lab
- Continued implementation through regenerative sourcing projects and place-based water action

HOW THEY DID IT



Built on existing foundations: linked SBTN with Kering's Environmental Profit & Loss accounting approach, biodiversity strategy and focus on regenerative agriculture, including through its Regenerative Fund for Nature.

Worked through data gaps: combined available traceability with pragmatic approaches where farm-level or supplier data were incom,

Engaged locally: sought data and insight from suppliers and local authorities in priority areas.

Moved toward collective action: used SBTN prioritization to help identify where collaboration across companies and sectors could have greater impact.

"SBTN's science-based approach enables all stakeholders to feel confident that it supports a strong pathway towards positive impacts and cuts through the confusion of too many competing ideas, or being overwhelmed by too much complexity."

— Rachel Kolbe Semhoun, Head of Sustainable Sourcing and Nature Initiatives, Kering

SCIENCE BASED TARGETS NETWORK

KERING

VALUE & BENEFITS

Sharper priorities: identified where Kering's activities intersect most significantly with water stress and other nature pressures.

Stronger data and traceability: exposed gaps in supplier, farm-level and location-specific information and helped drive improvements.

A clearer strategic direction: SBTN materiality and prioritization informed Kering's subsequent water strategy.

Greater credibility: a recognized science-based methodology gives Kering a common reference point for explaining priorities internally and externally.

Catalyst for collective action: helped identify the Arno Basin as a priority location, informing Kering's first Water Resilience Lab – bringing stakeholders together to drive collective action on shared water challenges

ADVICE FOR OTHER COMPANIES

Create a cross-functional task force rather than leaving the work with one sustainability team or individual.

Use the approach as a means for **enhancing relationships with the company's direct and indirect stakeholders**, explain why data is being requested, not just what is needed.

Expect traceability and data challenges, especially in highly intermediated supply chains.

Use science-based methods as a compass, while recognizing where company action alone is insufficient.

Build collaboration early as many nature challenges require collective action at landscape or basin level due to shared suppliers and sectors.


KIRIN HOLDINGS
JAPANESE FOOD, BEVERAGES, AND
PHARMACEUTICALS MULTINATIONAL

CASE STUDY: KIRIN HOLDINGS

FOOD, BEVERAGES, AND PHARMACEUTICALS MULTINATIONAL

"SBTN is a good tool for us to focus our limited management resources on the risks that really matter. It supports our decision-making."

— Hiroaki Takaoka, Senior Executive Officer, Corporate Strategy & CSV, Kirin Holdings

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
Kirin Holdings Company, Limited	Food and Beverage Processing	Japan	Company-wide	Direct Operations Upstream Freshwater Land	Direct Operations Upstream Freshwater Land	—

KIRIN HOLDINGS

FOOD, BEVERAGES, AND PHARMACEUTICALS MULTINATIONAL

WHY SET SBTS FOR NATURE?

- **Manage material business risk:** understand where dependencies on water, agriculture and other natural resources could affect supply, costs and operations.
- **Focus limited resources**: identify which nature issues, sourcing regions and parts of the value chain matter most.
- **Create a common language:** give management, procurement, finance, operating companies and external stakeholders a shared basis for decisions and accountability.

WHAT THEY DID:

- Validated science-based assessment and prioritization steps, covering direct operations and the value chain.
- Prioritized freshwater as the most important realm for target-setting, reflecting Kirin's reliance on agricultural supply chains and their dependence on water.
- Began feasibility studies to inform future target-setting and implementation.

HOW THEY DID IT



Took a step-by-step approach: used SBTN to move forward despite imperfect data rather than waiting for a complete picture.

Built cross-functional buy-in: engaged procurement, corporate strategy, finance, R&D and operating companies through existing governance structures.

Worked from existing data: built on information already used for business and sustainability decisions and increased granularity over time.

Strengthened supplier engagement: clearer SBTN data requirements helped procurement have more specific and productive conversations with suppliers.

Used external expertise where needed: combined internal leadership with consultant and NGO support.

SCIENCE BASED TARGETS NETWORK

KIRIN HOLDINGS

VALUE & BENEFITS

Sharper management focus: helped narrow a broad nature agenda toward the risks, regions and supply-chain areas that matter most.

Faster, more focused decisions: moved management discussions from whether nature matters to where the company should focus and act.

Stronger internal alignment: created a common language across sustainability, procurement, finance, strategy and operating companies.

More credible accountability: third-party validation provides a stronger and more efficient way to communicate Kirin's approach than repeatedly explaining and defending its own methodology.

Reusable data: supply-chain information gathered for SBTN can also support risk assessment, due diligence, procurement and TNFD-related work.

ADVICE FOR OTHER COMPANIES

Do not wait for perfect data — begin with what the business already has and improve it over time.

Avoid overwhelming internal stakeholders with the entire methodology; focus on the next practical step.

Invest early in internal communication and cross-functional buy-in.

Treat SBTN as a business-management tool, not a compliance exercise.

View nature action as a medium- to long-term investment in sustainable growth, rather than only a short-term cost.


H&M GROUP
GLOBAL FASHION & DESIGN COMPANY

CASE STUDY: H&M GROUP

GLOBAL FASHION & DESIGN COMPANY

> *"When your strategy is backed by science, the conversation becomes more focused and more credible."*
>
> ***— Leyla Ertur, Chief Sustainability Officer, H&M Group***

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
H&M Group	Textiles, Apparel, Footwear and Luxury Goods	Sweden	Company-wide	Direct Operations Upstream Freshwater Land	Direct Operations Upstream Freshwater Land	No Conversion of Natural Ecosystems Land Footprint Reduction Landscape Engagement

H&M GROUP

GLOBAL FASHION AND DESIGN COMPANY

WHY SET SBTS FOR NATURE?

- **Strengthen business resilience:** better understand dependencies and impacts linked to raw material production, water and land use.
- **Bring existing action together:** move from multiple initiatives toward one coherent, science-based agenda.
- **Build future readiness:** strengthen data, governance and credibility as regulatory and stakeholder expectations increase.

WHAT THEY DID:

- Confirmed priority landscapes and raw materials including cotton and wool through science-based materiality assessment and prioritization steps
- Validated and publicly adopted science-based targets for land; identified freshwater as the next major area of science-based target-setting work.
- Integrated SBTN findings into work on ESRS, TNFD, transition planning and reporting.

HOW THEY DID IT



Built on existing work: Connected SBTN to long-standing programs and partnerships including WWF, Textile Exchange, Better Cotton Initiative, Canopy and ZDHC.

Used data and tools: Worked with WWF's Risk Filter Suite and external expertise to assess state of nature and identify priority locations and sourcing hotspots.

Created internal ownership: Combined a dedicated nature lead with management sponsorship, data/controller support and engagement across relevant business functions.

SCIENCE BASED TARGETS NETWORK

H&M GROUP

VALUE & BENEFITS

Confirmed strategic direction: SBTN provided evidence that much of H&M Group's existing nature strategy was focused on the most material nature-related impacts.

Identified where more was needed: particularly the need to strengthen its approach to freshwater impacts at the raw-material level.

Created a more integrated agenda: helped shift from a broad biodiversity ambition toward clear targets, a transition plan and measurable reporting.

Strengthened credibility and readiness: science-based, validated targets provide a stronger basis for board, investor and regulatory conversations and support evolving reporting requirements.

ADVICE FOR OTHER COMPANIES

Start early. H&M Group believes beginning the SBTN journey early helped it prepare for expectations that emerged later.

Build on what already exists. Existing programs and investments may already contribute substantially to SBTN goals.

Start by understanding your impacts. Map the value chain and use that evidence to decide where to focus.

Resource the work properly. A clear internal project lead, senior sponsorship and access to data and nature expertise are important.


HOLCIM
GLOBAL BUILDING MATERIALS COMPANY

CASE STUDY: HOLCIM

Global sustainable building solutions company

"Water has always been a key topic for us, but since we set SBTs, the rigor – where actions are actually implemented to execute those reductions – took a different level."

~ Antonio Carrillo, Vice President of Sustainability, Holcim

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
Holcim	Construction Materials	Switzerland	Company-wide	Undisclosed – pilot	Undisclosed – pilot	Freshwater Quantity (4 basins)

HOLCIM

Global sustainable building solutions company

WHY SET SBTS FOR NATURE?

- *Already set validated SBTi climate targets for scopes 1, 2, 3*
- *Water & biodiversity are highly material issues, particularly given water's importance in production*
- *SBTs for nature were a logical next step to build on existing climate ambition*

TARGET-SETTING APPROACH

Tools: Holcim used the SBTN Materiality Screening tool and WRI Aqueduct tool to identify water risk areas

TARGETS SET

Freshwater targets: Holcim has set targets to reduce freshwater withdrawals in its direct operations:

- Moctezuma basin, Mexico, by 39% by 2030
- Haine basin, Belgium, by 38% by 2035
- Cyclades basin, Greece, by 23% by 2030
- Onyar basin, Spain by 16% by 2030

HOLCIM

Global sustainable building solutions company

VALUE & BENEFITS

Ambition and Credibility: Gold standard approach increased the rigor of Holcim's strategy and strengthened credibility with external stakeholders

Traceability: Identified and addressed gaps in value chain data and started a new supplier traceability initiative

Stronger cross-business coordination: Process pushed greater alignment across business lines, including cement, ready-mix, and aggregates

TNFD: Helped ensure alignment with TNFD

CHALLENGES

Stakeholder consultation: Important but time-intensive. Where local models were unavailable, used global models. However, in 2 priority basins could not confirm with local stakeholders whether global model was acceptable resulting in inability to proceed

Data availability: Many upstream suppliers did not have water-use data readily available, and some treated it as confidential

Communications: Difficult to integrate in existing management language


LIMAK CEMENT
TURKISH CEMENT COMPANY WITHIN
LIMAK GROUP OF COMPANIES

CASE STUDY: LIMAK CEMENT

Limak Çimento Sanayi ve Ticaret A.Ş. is a Turkish cement company operating within Limak Group of Companies.

"Completing this assessment under the SBTN framework gives us a credible, science-based foundation to understand where our operations interact with nature and where our future commitments should be focused. This is a meaningful first step, and we are committed to building on it with concrete targets and actions."

— M. Erkam Kocakerim, Global CEO, Limak Cement

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
Limak Çimento Sanayi ve Ticaret A.Ş.	Building Products	Türkiye	Limak Çimento Sanayi ve Ticaret A.Ş., Türkiye, integrated cement plants	Direct Operations Freshwater	Direct Operations Freshwater	–

LIMAK CEMENT

Turkish cement company operating within Limak Group of Companies

WHY SET SBTS FOR NATURE?

- *To establish a credible, science-based foundation for action*
- *To build upon existing water management systems through a validated methodology*
- *To address material business risks by protecting key natural resources*

WHAT THEY DID:

Materiality Assessment & Prioritization:

- **Scope covered:** Freshwater, Direct Operations
- **Business unit:** 7 integrated cement plants located across 5 river basins in Türkiye.
- Validated by the Accountability Accelerator

HOW THEY DID IT:

- **Leveraged Accelerated Pathways** to narrow focus – prioritizing locations where future science-based freshwater targets can have the greatest impact.

LIMAK CEMENT

Turkish cement company operating within Limak Group of Companies

VALUE & BENEFITS

Confirmed where action should begin: identified the priority basins where freshwater impacts are most material and where action can have the greatest relevance.

Strengthened place-based decision making: helped assess freshwater impacts against the condition of individual basins rather than company-wide averages.

Built on existing strengths: leveraged strong site-level water data and operational control, helping the company move from ambition to validated progress efficiently.

OVERCOMING CHALLENGES

Adjusting to new framework: Moving past the initial hurdle of familiarization with a new system

Adapting existing processes: Translating data & frameworks from prior nature initiatives to fit SBTN's science-based, place-based format

THE SOLUTION:

By concentrating first on freshwater in direct operations, the company built on areas where its data, operational control and ability to act were strongest

USING ACCELERATED PATHWAYS



Limak Cement used all 3 accelerated pathways:

- business unit
- environmental realm
- value chain segment

The framework allowed the company to focus its first validated milestone at the sector where the work would be most material, rigorous, and actionable.

> **"SBTN's accelerated pathways let us move from ambition to validated progress without losing focus."**
>
> — M. Erkam Kocakerim, Global CEO, Limak Cement

SCIENCE BASED TARGETS NETWORK


ORKLA FOODS
SVERIGE
FOOD COMPANY OPERATING WITHIN
ORKLA FOODS GROUP

CASE STUDY: ORKLA FOODS SVERIGE

FOOD COMPANY OPERATING WITHIN ORKLA FOODS GROUP

"Because biodiversity is such a diverse and huge agenda, SBTN helps us find out which things are really important for us, where we impact the most, and what we should do."

— Cecilia Isaksson Sajland, Director of Innovation and Sustainability, Orkla Foods

Company	Sector	Country ...	Business unit	1 Assessed	2 Prioritized	3 Targets set
Orkla Foods	Food and Beverage Processing	Norway	Orkla Foods Sverige AB	Upstream Ocean	Upstream Ocean	—

ORKLA FOODS SVERIGE

FOOD COMPANY OPERATING WITHIN ORKLA FOODS GROUP

WHY SET SBTS FOR NATURE?

- **Focus on what matters most:** bring structure to a broad nature agenda and identify where seafood-related impacts and sourcing risks are concentrated.
- **Strengthen sourcing decisions:** give procurement a clearer science-based basis for assessing seafood sustainability and risk.
- **Build credibility and future readiness:** support more systematic internal decisions, customer conversations and evolving stakeholder expectations.

WHAT THEY DID:

- Validated science-based assessment and prioritization through SBTN's Ocean pilot
- Used accelerated pathways to narrow scope by business unit (Orkla Foods Sverige), realm (Ocean) and value chain segment (upstream).
- Assessed approximately 20 seafood species across multiple sourcing areas, examining issues including stock status, fishing-gear impacts on ecosystems and bycatch.
- Updated its marine sourcing policy with a clearer science-based approach.

HOW THEY DID IT



Built on existing sourcing data and external evidence: Combined internal information on species and sourcing locations with external sources, including scientific stock assessments and MSC information, to assess stock status, fishing-gear impacts, bycatch and other pressures.

Used SBTN's accelerated pathways to focus efforts where they had identified the most significant impacts and risks, creating a manageable scope for assessment and target-setting.

Engaged teams across functions: Worked closely with marine procurement, in providing nowledge about fishing and sourcing practices, and offered management training to strengthen understanding of nature and biodiversity.

SCIENCE BASED TARGETS NETWORK

ORKLA FOODS SVERIGE

VALUE & BENEFITS

Sharper priorities: helped identify which seafood species, stocks and sourcing risks need the most attention.

Stronger procurement decisions: gives purchasing teams a more robust evidence base for assessing marine raw materials.

More effective customer conversations: brings stock status, overfishing risk, certification, fishing gear, bycatch, sourcing location and other information into a more integrated view, helping teams respond more quickly and professionally.

More specific seafood strategy: has helped move Orkla toward more directed marine sourcing policies and seafood-related action.

ADVICE FOR OTHER COMPANIES

Screen broadly before narrowing scope: accelerated pathways can help focus detailed assessment and target-setting on the business unit, realm and value-chain segment where impacts and risks are greatest.

Build on existing sourcing data and external evidence, but expect to strengthen traceability, keep sourcing records current and document assumptions clearly.

Expect repeated internal education; nature is harder to simplify than climate.

Keep implementation in view: the value of targets comes from translating them into action