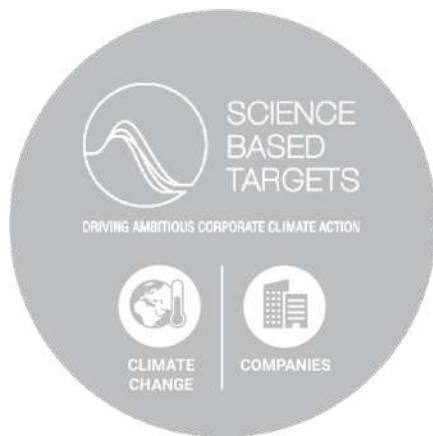




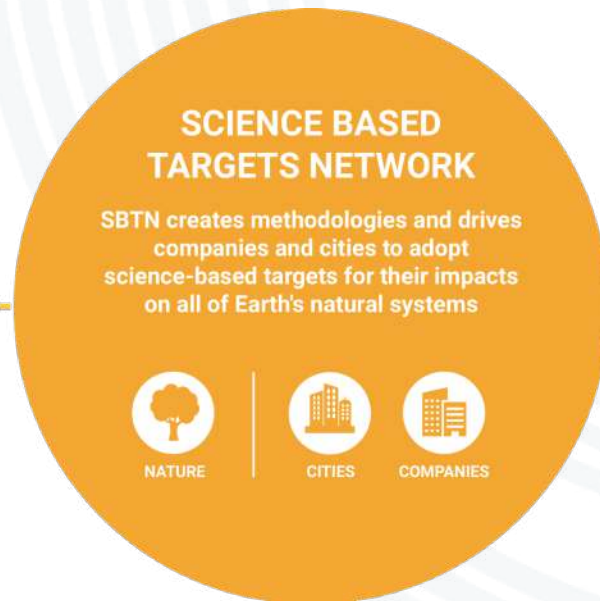
SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

SBTN Plenary WWF Business and Biodiversity forum

A NET ZERO, NATURE POSITIVE PATHWAY FOR BUSINESS



CLIMATE



NATURE

**BUILDING AND EXPANDING UPON CLIMATE
TO ALL ENVIRONMENTAL IMPACTS**

AN **INTEGRATED APPROACH** TO NATURE ACTION

5 key action areas



**Reducing
carbon
emissions**



**Preserving
freshwater
resources and
water security**



**Supporting
biodiversity
and ecosystem
services**



**Preserving and
regenerating
land systems**



**Securing
healthy,
diverse oceans**



SBTN enables companies to take the **right actions** in the **right places** at the **right time** to do their part to halt and reverse nature loss by 2030



SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

WHAT ARE SCIENCE-BASED TARGETS?

SCIENCE-BASED

“Aligned with Earth’s limits and societal sustainability goals”

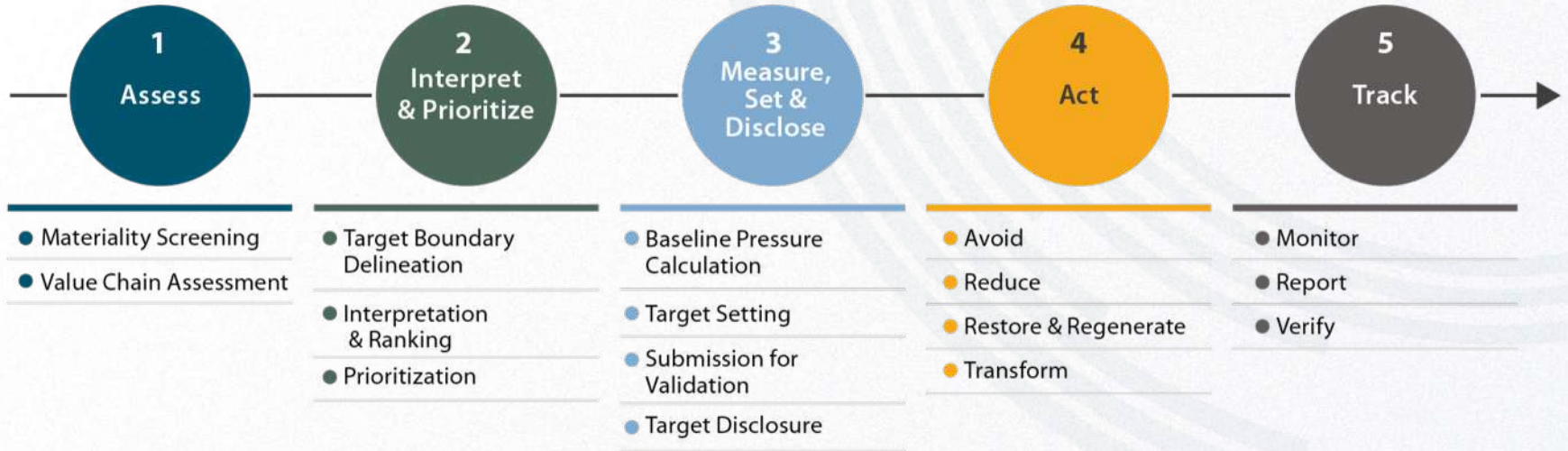


TARGETS

“Measurable, actionable, and time-bound objectives”



SBTN'S 5-STEP APPROACH



MOMENTUM FOR SCIENCE-BASED TARGETS FOR NATURE

**17 pioneering
companies,
20,000+ data
points**

**160+
companies,
\$4+ trillion in
market cap**

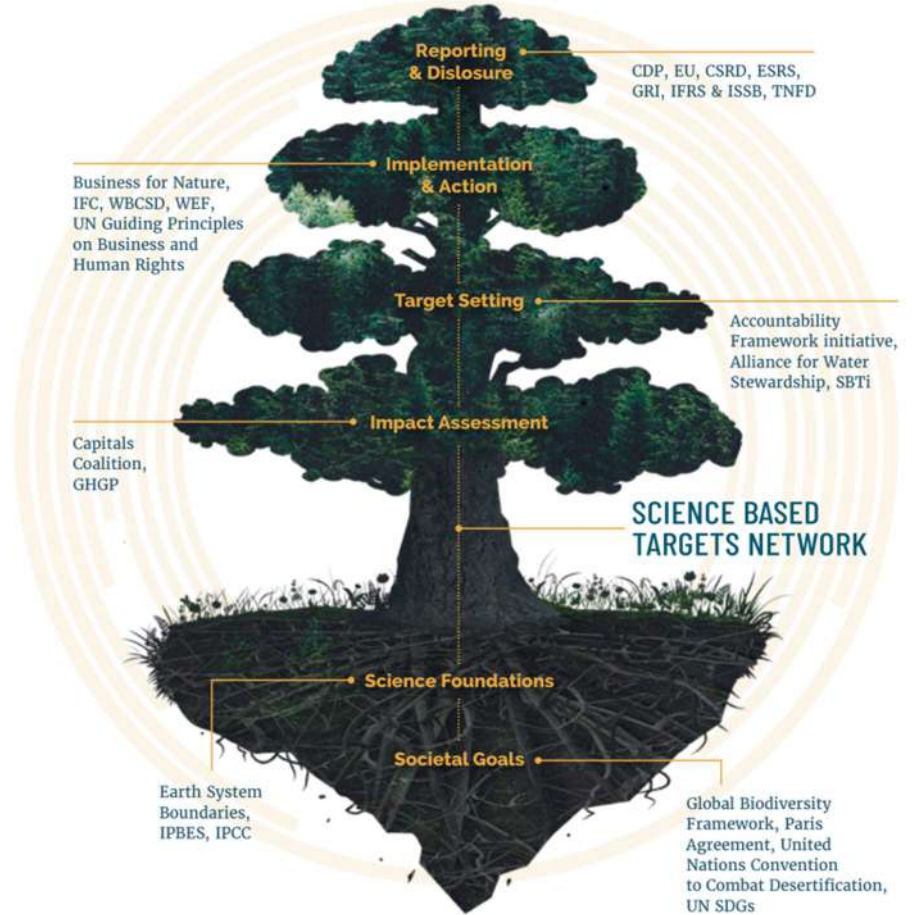
**80+
partners**

**30+
countries**

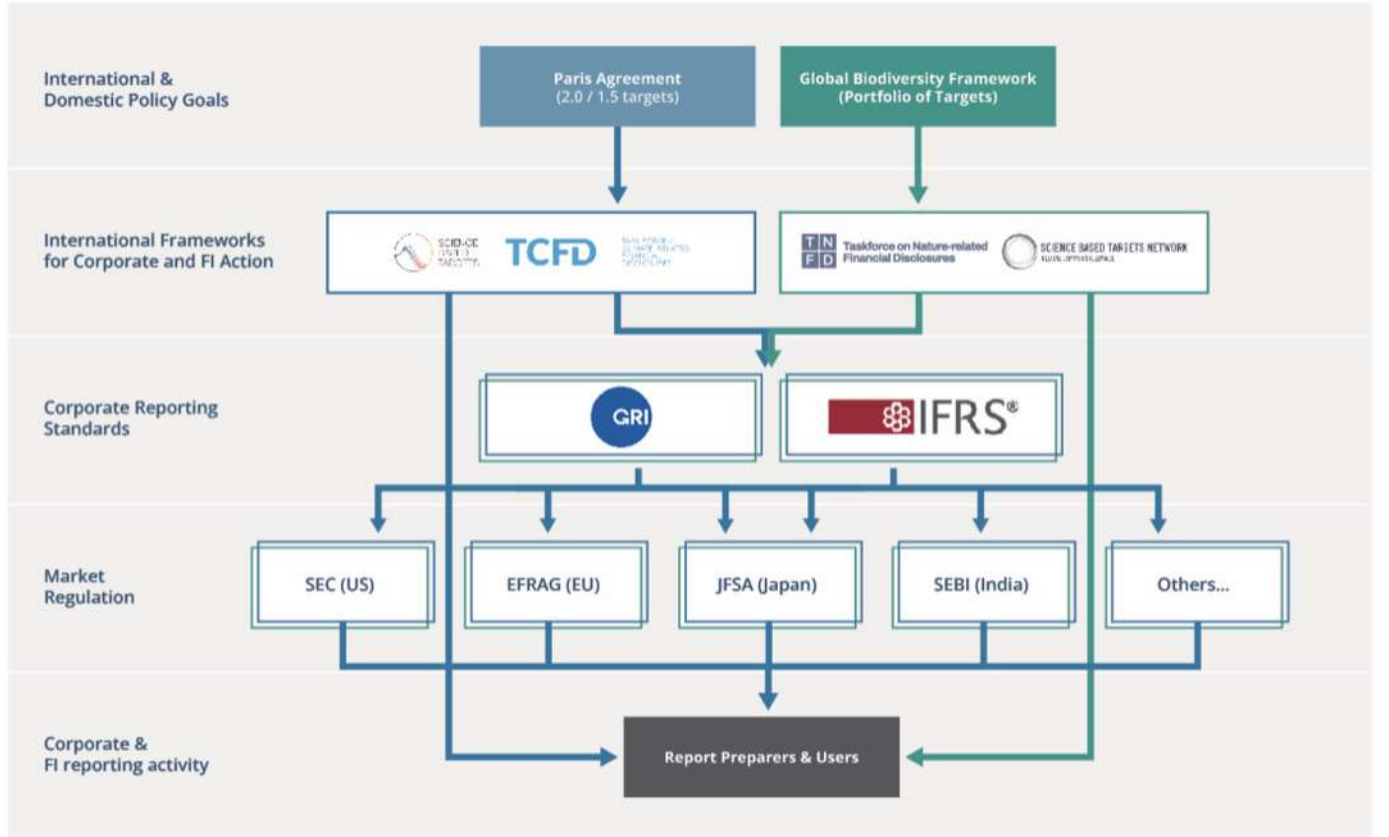


SBTN'S INTEROPERABILITY WITH RELATED FRAMEWORKS

Increasing efficiency for companies

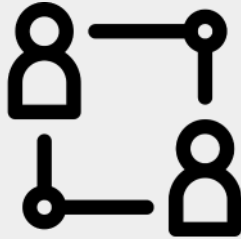


HOW SBTN AND TNFD FIT INTO EMERGING ARCHITECTURE



Source: TNFD; Note disclosure via CDP is best practice and fully aligned with SBTN

SBTN'S **ALIGNMENT** WITH EU REPORTING & DISCLOSURE REQUIREMENTS



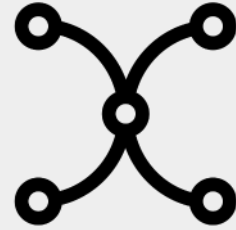
Relationship

We look to the EU to establish basic requirements for **assessment** and disclosure of **environmental impacts**



Value for corporates

Data collected through target-setting with SBTN can be **leveraged for reporting** and disclosure in line with EU & IFRS/ISSB recommendations.



Key areas of alignment

- **Double materiality** perspective
- **Scope of methods** and targets: upstream as well as direct operations covered
- Specific focus on **high impact commodities**
- Integration of specific **biodiversity** components

TARGET-SETTING ACTION FROM LEADING COMPANIES

- **17 companies** pioneered the first science-based targets for nature -> outcomes to be shared in September
- **~150 additional companies preparing** to submit targets once the validation process is open (this year 2024)



INSIGHTS FROM PIONEERING COMPANIES

Opportunities beyond risk mitigation

“These methods provide value in the form of risk mitigation – identifying risk along the supply chain – as well as improved reputation, and competitive advantage.”

Interoperability with other frameworks

“By doing SBTN you are paving the way for other frameworks - at least from a data perspective, the process is extremely rigorous and science-based.”

Measurable benefits

“Having credible nature targets leads to easier access to credit and financing.”

“We are planning to save costs due to water use efficiency.”

Raising ambition

“A no conversion commitment is far beyond our current no deforestation commitment and is a huge change that will come through SBTN.”

Catalyst for change

“This approach is a first step towards a standardisation of how nature is integrated into companies’ strategies. It’s an enormous step forward.”



REUTERS

Analysis: New nature-based frameworks keep biodiversity in spotlight at Davos

FORTUNE

NEWSLETTERS - IMPACT REPORT

A year ago, 17 companies set the first-ever science-based targets for nature. Today, we’re getting a sneak peek into what they learned

SAFEGUARDING INTEGRITY OF TARGETS

GreenBiz

Science Based Targets Network taps independent reviewer for nature-related goals

BusinessGreen™

'A vital step in safeguarding the integrity of targets': SBTN launches external validation process for corporate nature goals



Carbon Pulse

SBTN appoints external validator for corporate nature targets

edie

driving sustainable business.

SBTN

In related news, the Science Based Targets Network (SBTN) has announced the appointment of the Accountability Accelerator to host validation services for climate and nature targets.

BusinessGreen
@BusinessGreen

A vital step in safeguarding the integrity of targets: SBTN launches external validation process for corporate nature goals



A vital step in safeguarding the integrity of targets: SBTN launches external validation p...
from businessgreen.com

GreenBiz
@GreenBiz

The Science Based Targets Network has picked The Global Commons Accountability Accelerator to handle validation services for the next two to three years, until more resources are needed. New article by @GreenTechLab: [cutty/3aFA2FT](#)



CSO Futures

SBTN expands call for science-based nature targets early adopters

ALSO SEEN IN:

IPE

aef
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Portland



SCIENCE BASED TARGETS NETWORK
GLOBAL COMMONS ALLIANCE

AS WE BEGIN TO SHAPE THE NEXT GENERATION OF TARGETS WE WILL CONTINUE THE LEARNING JOURNEY

In 2025, with further freshwater and land coverage, additional biodiversity integration, implementation and tracking guidance, alongside new ocean and cities targets, we will continue to respond and adapt to improve feasibility and practicality while maintaining scientific rigor.

But we can't do it alone.

Many challenges are system-wide requiring collaboration with civil society and the international community playing an important role to close gaps around upstream traceability and local models.