The background of the slide is a wide-angle photograph of an Arctic landscape. In the foreground, there is a body of dark, choppy water. Beyond the water is a flat, snow-covered plain. In the middle ground, several jagged, snow-capped mountains rise against a pale blue sky with wispy white clouds. The mountains have dark, rocky patches visible on their slopes.

# SBTs for Nature

## WWF France presentation

December 6th, 2024

# Speakers presentation



**Alizée MASSON**  
Senior Natural Capital Officer  
WWF France



**Christopher RANNOU**  
Natural Capital Officer  
WWF France



Working to sustain the natural  
world for the benefit of people  
and wildlife.

together possible.

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# Agenda

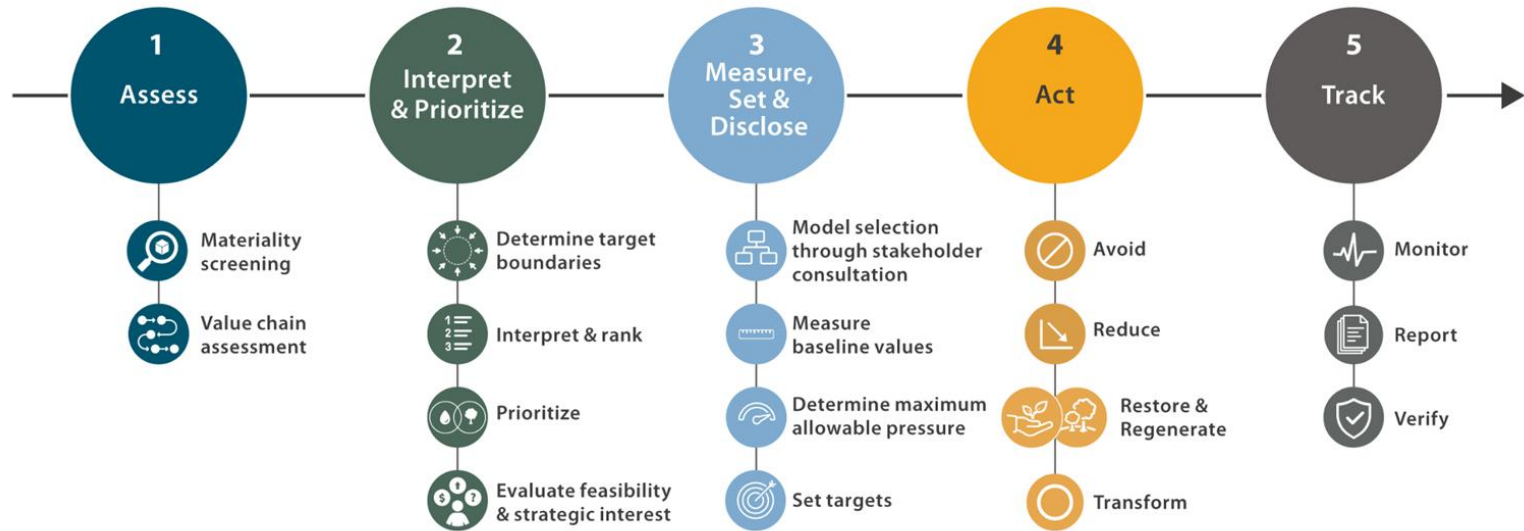
- **SBTN Presentation**
- **Review of SBTN pilot case studies (step 1 to 3)**
- **SBTN and TNFD interoperability**
- **Opening: Nature Transition Plan**



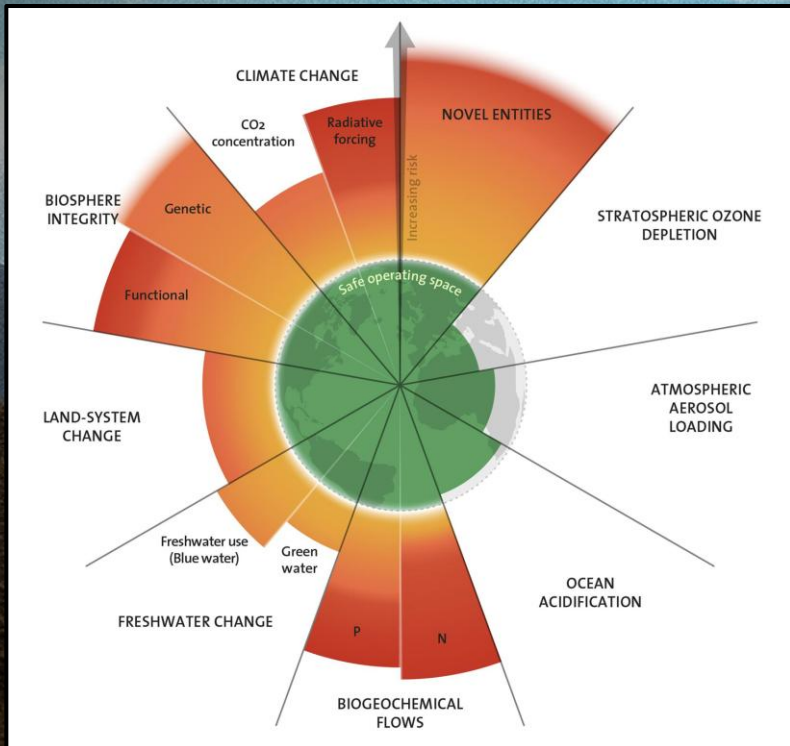
# SBTs for Nature

Presentation and Evolution

# FIVE STEP PROCESS TO PUT SCIENCE INTO ACTION



# 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 Development timeline



# STEP 3 OCEAN: SAMPLE TARGETS



## Target 1 Avoid and reduce Overexploitation

Helping companies avoid reliance on commodities derived from overexploited stocks and engage in seascapes and jurisdictions to improve fisheries conditions and reduce overfishing



## Target 2 Protect structural habitats

Helping companies avoid and reduce impacts on structural habitats (e.g. coral reefs and seagrasses) in marine and transitional environments.



## Target 3 Reduce risk to endangered, threatened and protected marine wildlife populations

Addressing impacts to endangered, threatened, and protected (ETP) marine wildlife species from wild capture fishing





# SBTN Pilots

From materiality analysis to target setting

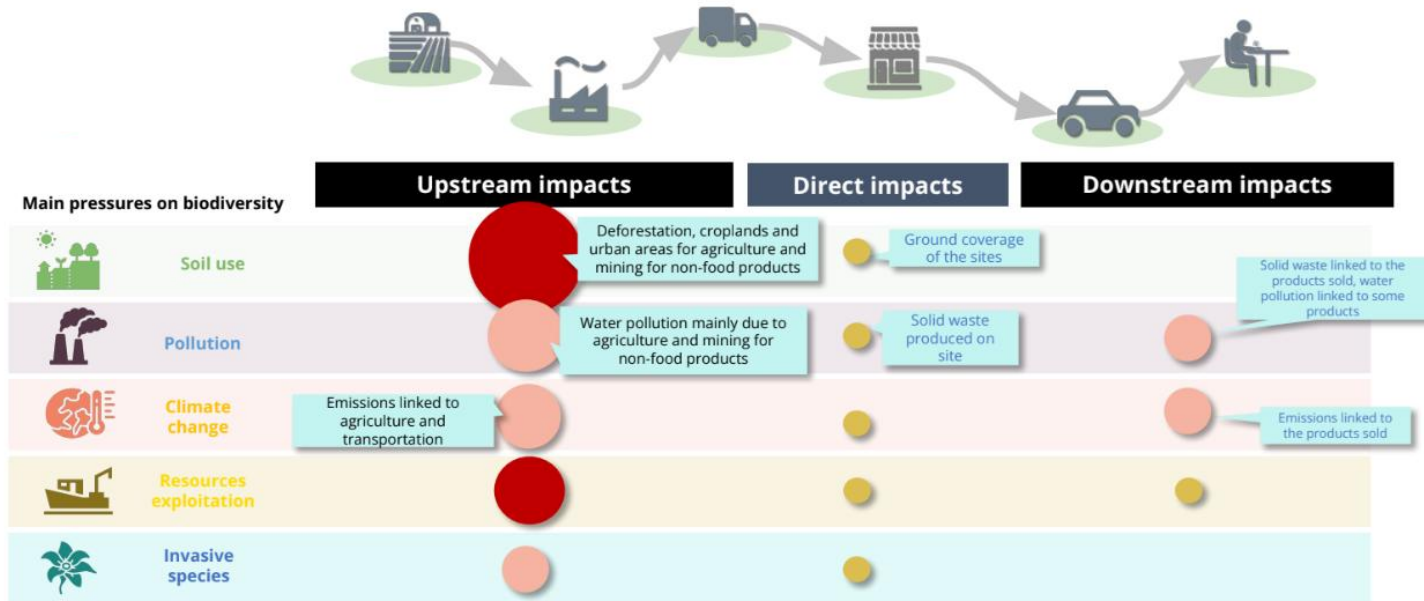
# SBTN Target-setting by pilot companies

- **17 companies completed** steps 1 to 3 in the advanced phase of the SBTN pilot program in 2023-2024
- **~150 companies** preparing for the 2025 tender



# Business case: Step 1a - ASSESS

Thousands of references with a complex value chain associated with numerous commodities, making the acquisition of real/observed data complex. It is necessary to focus on specific commodities with the support of experts from the WWF network



# Business case: Step 1a - ASSESS

## Direct operations Material Impact (Food sector)

ISIC Group	LAND/SEA USE CHANGE			RESOURCE EXPLOITATION		Climate Change	POLLUTION				INVASIVES/OTHER	
	Land use & Land use change	Freshwater ecosystem use	Marine ecosystem use	Water Use	Other resource use	GHG emissions	Non-GHG air pollutants	Water pollutants	Soil pollutants	Solid waste	Disturbance	Biological alterations
Manufacture of dairy products							Out of scope				Out of scope	Out of scope
Manufacturing of beverages (non-alcoholic)							Out of scope				Out of scope	Out of scope
Manufacture of other food products							Out of scope				Out of scope	Out of scope

## Upstream Material Impact (Food sector)

ISIC Group	LAND/SEA USE CHANGE			RESOURCE EXPLOITATION		Climate Change	POLLUTION				INVASIVES/OTHER	
	Land use & Land use change	Freshwater ecosystem use	Marine ecosystem use	Water Use	Other resource use	GHG emissions	Non-GHG air pollutants	Water pollutants	Soil pollutants	Solid waste	Disturbance	Biological alterations
Manufacture of dairy products							Out of scope				Out of scope	Out of scope
Manufacturing of beverages (non-alcoholic)							Out of scope				Out of scope	Out of scope
Manufacture of other food products							Out of scope				Out of scope	Out of scope

The Sectoral Materiality assessment is key to understand which pressures are most likely material for each activity of a company for direct operations and upstream. This helps companies to focus where they need to focus.

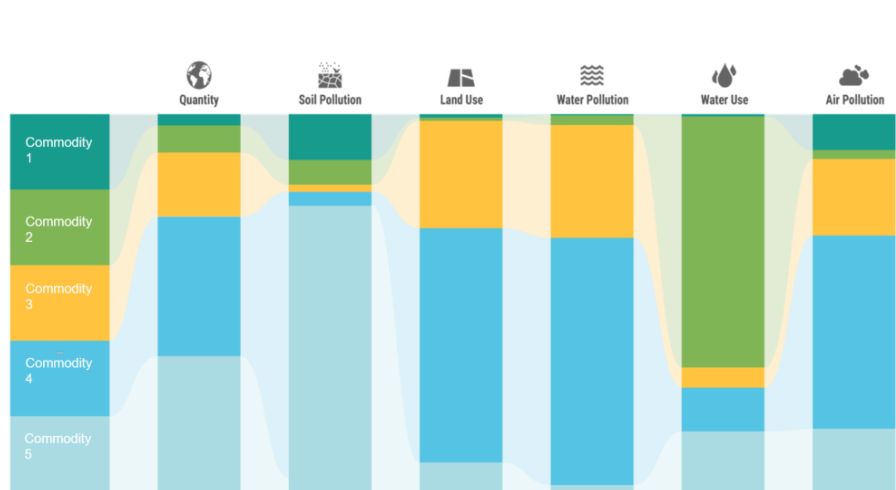
### Key:

- Low pressure expected for upstream activities
- Pressure expected; Included in assessment
- Out of scope (Not required by the SBTN)

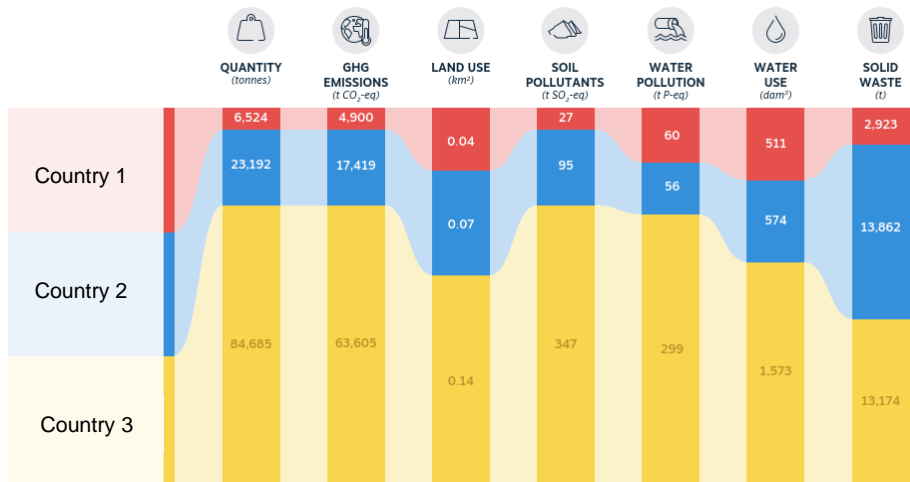
\*Note that the upstream material pressure screening is conducted using ENCORE and SASB Standard.

# Business case: Step 1b - ASSESS

The impact of commodities and direct operation sites are calculated for each pressure, showing where the impacts lay.



Quantity is in tonnes, soil pollution is in kg SO<sub>2</sub>-eq.



# Step 1.B – Analysis of Company pressures on operations an value chain linked to State of Nature



ILLUSTRATIVE

## Company Pressures

Data on pressures across value chain



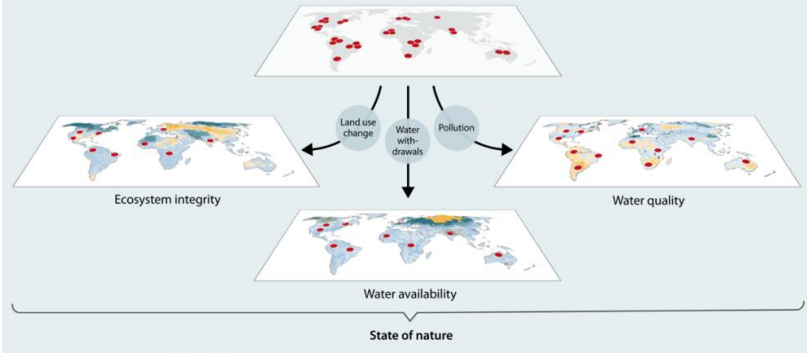
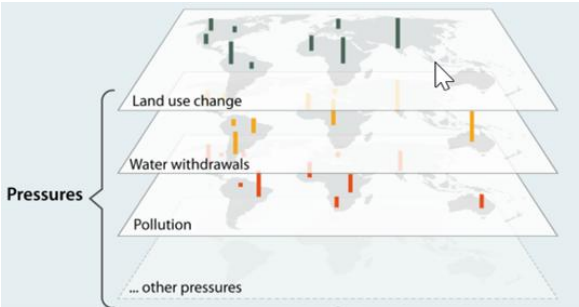
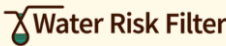
## State of nature

Spatial analysis















Direct operation	Location	CO2	Land use	Land use change	Water use	Water pollution
x site 1	Site location	T	m2	m2	m 3	N&P
x Site 2						
Value Chain	Quantity	Sourcing area	CO2	Land use and use change	Water use	Water pollution
Commodi ty 1	T	Country	T	Hectars	M 3	N&P
MP 1						

SoN at each location	Land Use	Land use change	Water Q	Water quality	Sate of nature G
Pressure location	Ecosystem integrity	Tree cover loss	Water stress	Water pollutants	STAR
Location 1					



# Business case: Step 1b - ASSESS

	 LAND USE	 LAND USE CHANGE	 WATER QUANTITY	 WATER QUALITY	 SOIL POLLUTION	 BIODIVERSITY
<b>PRESSURE METRIC</b>	Land occupation (m <sup>2</sup> a)	Deforestation (m <sup>2</sup> of primary and secondary forest)	Water withdrawals (m <sup>3</sup> )	Pollutant load (kg of N <sub>eq</sub> , kg P <sub>eq</sub> )	Pollutant load (mol N)	/
<b>SOURCE PRESSURE METRIC</b>	Company's activity data x life cycle analysis databases' emission factors					
<b>STATE OF NATURE</b>	Soil Organic Carbon, SOC (g/kg)	Permanent tree cover loss over 20y	Water quantity	Water quality	Total Nitrogen (g/kg)	Ecosystem integrity index & % species threatened & Biodiversity intactness index
<b>SOURCE SENSITIVITY INDICATOR</b>	SoilGRIDS	Global Forest Watch	Aqueduct Water Risk Filter	Water Risk Filter	SoilGRIDS	DeClerck et al. (in review) & IBAT
<b>Tool - indicator</b>						
<b>LEVEL</b>	Region/Country	Region/Country	Region/Country/Site	Region/Country/Site	Region/Country/Site	Region/Country

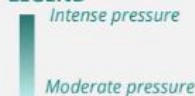
# Business case: Step 2a - PRIORITIZE

**Reading keys:** The following maps show the location of the pressures on biodiversity associated with water pollution and water use for agricultural production and processing of pork sold under retail brands by [redacted]

The metric used indicate:

- For water pollution, the level of **freshwater eutrophication (tPeq)** for agricultural pork production by geography.
- For water use, the level of **water consumption (m3 depriv)** for agricultural pork production by geography.

## LEGEND



**Interpretation:** As in the case of land use, impacts are greatest on a French scale and in the Brittany region. It is in these regions that the pressures on biodiversity linked to water pollution and water use are greatest for pork supplies sold under own brand by [redacted]

Contribution to water pollution from pork supplies sold by [redacted]  
France under own brand (kg Peq)

Europe scope



Contribution to water pollution from pork supplies sold by [redacted] under own brand (kg Peq)  
France scope - top50 departments

France scope - top50 departments



Contribution to water use of pork supplies sold by [redacted]  
under own brand (m3 depriv)

Europe scope



Contribution to water use of pork supplies sold by [redacted] under own brand (m3 depriv)  
France scope- top50 departments

France scope- top50 departments



# Business case: Step 2b - PRIORITIZE

ID	Index value
1	
2	
3	
4	
5	

ID	Highest SoN_B
1	
2	
3	
4	
5	



Combined  
ranking

ID	Combined ranking
1	
2	
3	
4	
5	

# Business case: Step 2b - PRIORITIZE

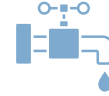
Ranking	Commodity	Location	Category	Volume purchased (kg)
#1	Commodity 1	Malaysia	Cosmetics	26 150
#2	Commodity 2	Madagascar	Cosmetics	26
#3	Commodity 3	Malaysia	Cosmetics	3 150
#4	Commodity 4	Indonesia	Cosmetics	195
#5	Commodity 5	Malaysia	Cosmetics	4 940
#6	Commodity 6	Malaysia	Cosmetics	1 395
#7	Commodity 7	Malaysia	Cosmetics	1 300
#8	Commodity 8	Malaysia	Cosmetics	720
#9	Commodity 9	Malaysia	Cosmetics	2 140
#10	Commodity 10	Malaysia	Cosmetics	800

# Business case: Step 3 - SET TARGETS



## Water Quantity

**"Company X will reduce its water withdrawals in the \_ Basin to \_ ML/y by the year \_."**



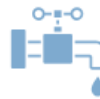
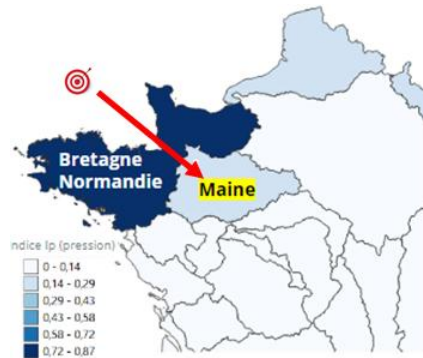
## Water Quality

**"Company X will reduce its nutrient load in the \_ Basin to \_ kg P (or N)/y by the year \_."**

# Business case: Step 3 - SET TARGETS



Water Quantity



Water Quality



“SBTN has helped us really accelerate our understanding of our supply chains. Traceability is the absolute key to understanding one’s impact, defining a relevant target and identifying the best actions to undertake.”

# Business case: Step 3 - SET TARGETS



## Target 1 No Conversion of Natural Ecosystems

Stop direct and indirect conversion of all natural, terrestrial ecosystems



## Target 2 Land Footprint Reduction

Reduce the global occupation of production systems and liberate land, ideally for ecosystem restoration



## Target 3 Landscape Engagement

Engage in materially relevant landscape scale initiatives to support actions and enabling conditions that lead to substantial improvements in nature

\*For Forest, Land and Agriculture (FLAG) companies: to set land targets you must additionally set an SBTi FLAG target.

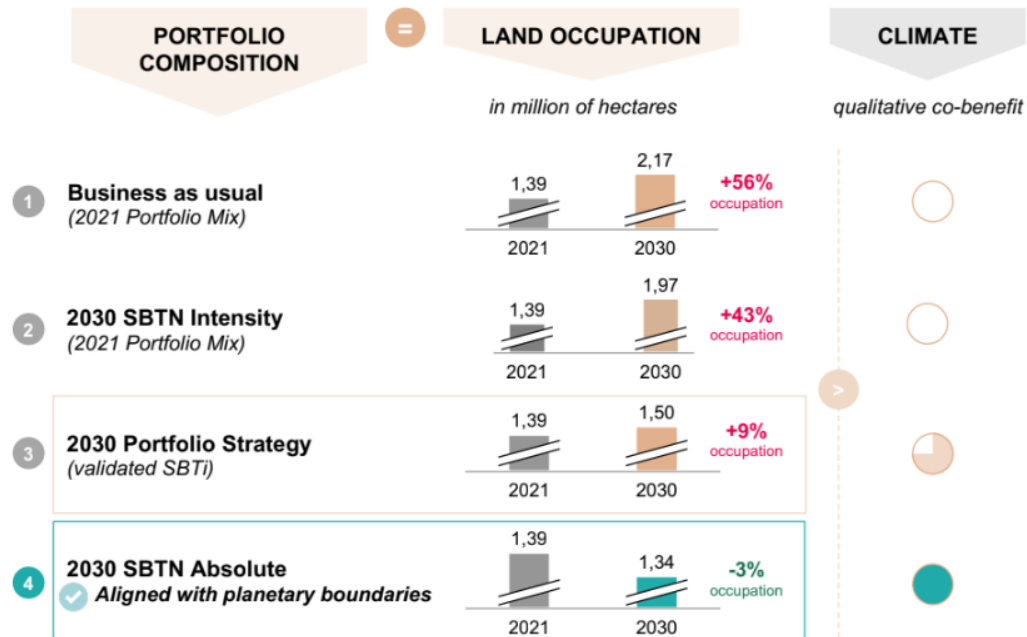
# Business case: Step 3 - SET TARGETS



	2024	2025	2026	2027	2028	2029	2030
<b>All Commodities</b> 		 100% Deforestation-free					
<b>All Sites</b> 		 100% Conversion-free					
<b>Milk</b> <i>(or other land-converting commodities with granular traceability)</i> 		 100% Conversion-free of Core Natural Lands		 80% Conversion-free of All Natural Lands			 100% Conversion-free of All Natural Lands
<b>High Impact commodities sourced beyond 1<sup>st</sup> point of aggregation</b>  <b>Global Land-Converting Commodities</b> Soybeans, rice, maize, sugarcane, dairy, oil palm, cocoa, sorghum, wheat grain 		 80% Conversion-free of Core Natural Lands		 100% Core Natural Lands 80% All Natural Lands			 100% Conversion-free of All Natural Lands
<b>Regional Land Converting Commodities</b> <i>(Banana, coconut, cotton, grapes, mustard, coffee, pineapple, potato, rye, sugar beet)</i> 				 80% Conversion-free of Core Natural Lands			 100% Conversion-free of All Natural Lands

# Business case: Step 3 - SET TARGETS

4 scenarios of land occupation per portfolio strategy, Based on 2030 volumes of products



# Lessons learned



## 1. A robust methodology

- Materiality defined in a harmonized and sector-specific manner
- Measurement of quantitative and localized impacts
- Setting objectives based on ecological good condition thresholds

## 2. A challenge of data access

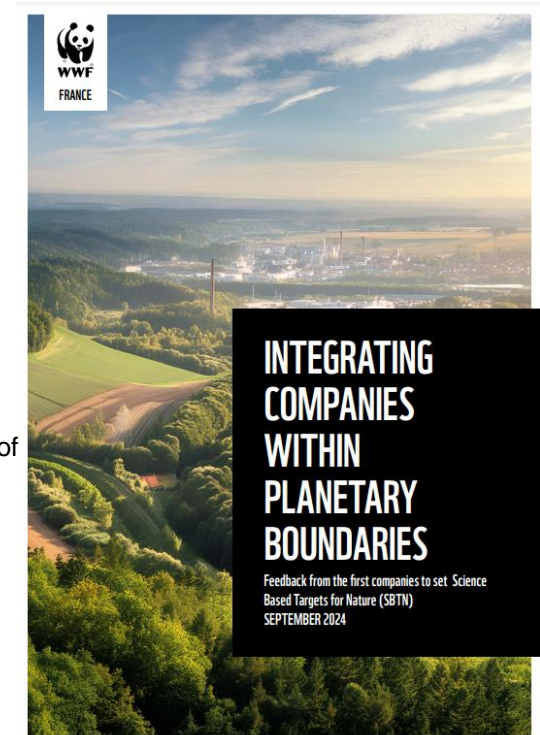
- Access to internal company data: building on CO2 reporting
- Access to data on the state of nature: leveraging data from water agencies and the existence of ecological good condition thresholds

## 3. Strong transformational potential

- A comprehensive understanding of nature-related issues
- Engagement of both internal and external stakeholders

## 4. Connection to other frameworks

- Synergies with the CSRD (Corporate Sustainability Reporting Directive)
- Synergies with the TNFD (Taskforce on Nature-related Financial Disclosures)



[Lessons learned from SBTN pilot companies on step 3](#)





# SBTN and TNFD

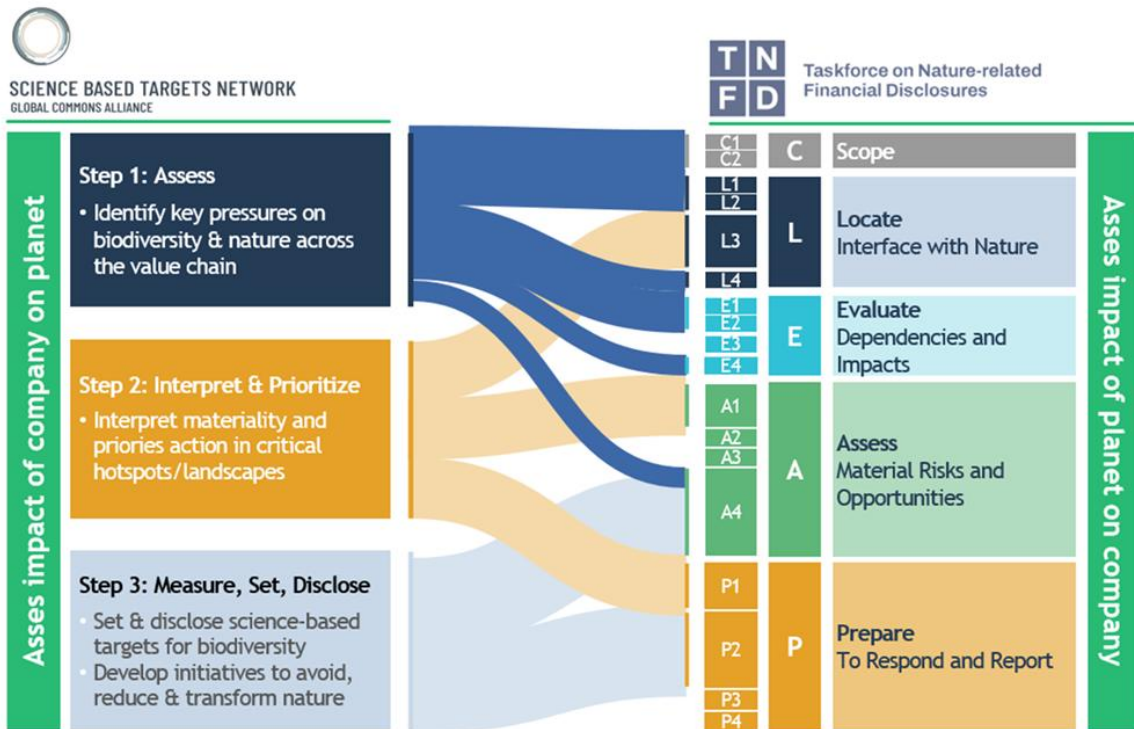
Complementarity of methodologies

# Relationship between SBTN and TNFD

*‘SBTN is equipping companies with the guidance to set science-based targets for nature.’*

*TNFD, in turn, is working to create a framework for companies and financial institutions to manage and disclose their nature-related risks’*

SBTN and TNFD – [Joint Guidance](#)



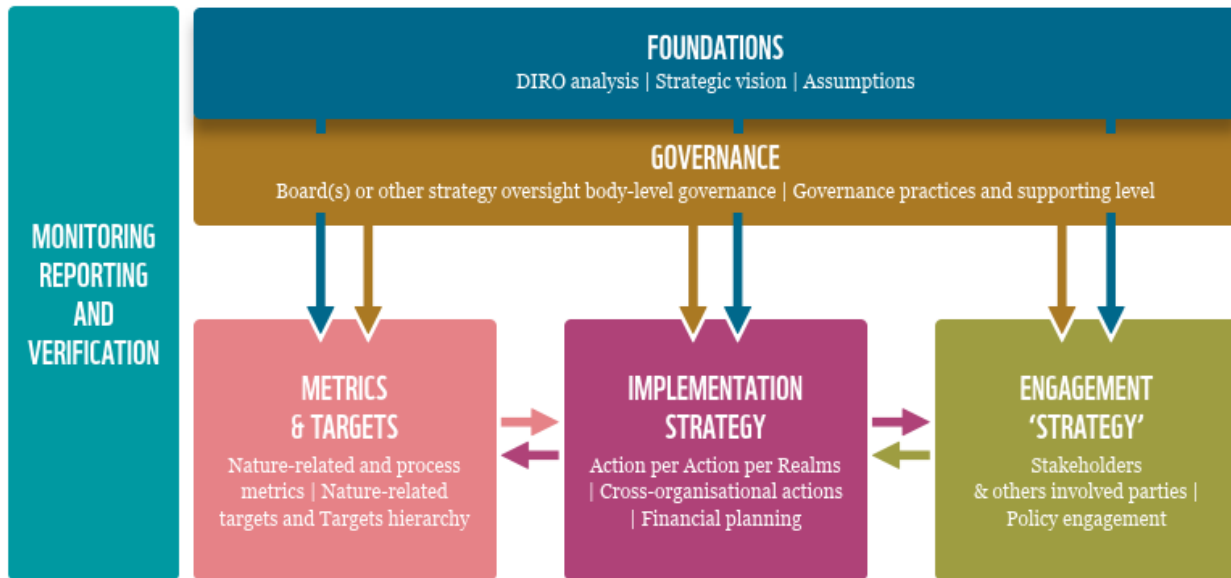
Source : Science Based Targets Network



# Opening

**Towards defining a Nature Transition Plan**

# Nature Transition Plans



[Link to the report](#)



# THANKS FOR YOUR ATTENTION

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