From climate ambition to delivery

Why SBTi validation is only the beginning

dss+

Protect. Transform. Sustain.

Closing the gap between validated targets and operational execution

Since its creation in 2015, the Science-Based Targets initiative (SBTi) has helped more than **13,500 companies set or commit to science-based targets**[1], moving climate commitments from voluntary aspiration toward externally validated ambition.

However, the credibility challenge has evolved. The question is no longer whether organisations can set credible targets; it is whether they can deliver them. As many organisations review and revise their net-zero and sustainability strategies, the gap between ambition and delivery raises three questions: is SBTi the right instrument, is there a robust delivery plan and is the business case strong enough to secure executive support?

This is where ambition is being tested in practice. Recent evidence suggests that only around one in three companies is on track to meet its emissions targets and, among them, only a small minority have fully embedded climate considerations into core business decisions. The implication is clear: credibility now depends less on the existence of a validated target and more on the ability to translate that target into investment decisions, operating model changes and measurable progress.

1 in 3
companies are **on track to achieve** their own **emission targets**

Only
10%
of companies demonstrate tangible action across governance, strategy and progress

2%
average emission reduction rate per year

Source: CDP 2025 Corporate Health Check, The annual state of Earth-positive business action

The release of **SBTi Corporate Net-Zero Corporate Standard v2.0** in June 2026 reinforces the expectation that companies should have transition plans but it does not remove the core challenge: whether those plans are robust enough to deliver. SBTi validation should therefore be treated not as an endpoint but as the start of a transformation journey that embeds decarbonisation into strategy, governance, investment decisions, operations, data and capabilities.

1 https://sciencebasedtargets.org/target-dashboard

SCIENCE BASED TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

What SBTi does (and why it matters)

SBTi remains widely viewed as a leading reference for credible corporate climate ambition. It provides **independent validation** that corporate emissions reduction targets are consistent with the level of decarbonisation required by climate science globally.

In practice, SBTi helps companies define the required level of ambition, emissions boundary and scope coverage by providing **structured methodologies, pathways and target setting requirements** that help turn global climate science into measurable corporate targets.

This matters because validation creates an externally recognised benchmark. It strengthens confidence among investors, customers, regulators and other stakeholders, supports comparability across companies and sectors, and provides internal and external stakeholders with a common reference point.

According to SBTi's The Impact of Setting Science-Based Targets on Businesses report, 91% of surveyed companies reported a positive overall impact from setting science-based targets, including improved strategic cohesion, supply-chain alignment and accelerated decarbonisation.

In short, SBTi helps answer a critical first question: "**What level of climate ambition is required?**" The harder question is: "**How will the organisation deliver it?**"

What SBTi does not solve

SBTi can validate the credibility of target ambition but it does not ensure that ambition is deliverable.

While SBTi Corporate Net-Zero Corporate Standard v2.0 places greater emphasis on governance and the existence of transition plans, it does not replace the need for companies to test whether those plans are sufficiently robust, costed and operationally feasible.

On its own, SBTi does not help organisations to:

- Turn targets into robust, costed and operational transition plans
- Quantify potential trade-offs between decarbonisation, growth and competitiveness
- Embed carbon and climate risk into capital allocation decisions
- Build the capabilities, ownership and accountability required to execute
- Track, manage and adjust progress against targets

In short, SBTi helps define the destination but not the delivery model required to get there. Organisations will increasingly need to show not only that targets are credible, but that progress is governed, tracked and transparently reported.

A practical example

A global industrial manufacturer shows what it takes to move from climate ambition to execution.

With support from dss+, the organisation translated its targets into a structured implementation plan: ownership was clarified across functions and more than 70 emissions reduction initiatives were prioritised by impact, feasibility and investment requirements. This prioritisation enabled the first implementation waves to cover more than 60% of the decarbonisation objective, while integration into annual budgeting and investment approval processes helped ensure that subsequent priority actions could be funded, sequenced and managed through existing management processes.

The programme then put the delivery system in place. Low-cost operational improvements generated early emissions reductions and energy savings, while more complex initiatives were assigned delivery owners, milestones and progress indicators. dss+ strengthened impact management by defining the KPIs, data requirements, roles and responsibilities needed to track progress and manage delivery.

dss+ is also supporting the design and deployment of governance routines at site and group level, helping teams monitor implementation, resolve issues, maintain momentum locally and provide portfolio visibility, accountability and steering at group level. Together, these elements are turning the decarbonisation plan into a managed business programme designed to deliver emissions reduction and measurable cost savings.

The real challenge: from targets to execution

The gap between ambition and execution is not primarily technical. Most organisations understand the main emissions reduction levers; where companies fail is translating ambition into business decisions, operational priorities and sustained action.

Based on our experience, three recurring gaps stand in the way.

1

Companies build decarbonisation plans, not transition strategies
Many organisations translate targets into emissions reduction initiatives but fail to embed decarbonisation in business strategy. Climate action is then perceived as a cost or compliance exercise competing with other priorities.

Business cases often focus on abatement cost while overlooking broader value from market access, resilience, financing and protection against regulatory or market shifts. Without this value-creation narrative, climate ambition rarely receives the investment and leadership attention required for delivery.

Climate inaction could **reduce global GDP by**
19% **by 2050** [2]

Green markets are projected to grow from **US$5 trillion in 2024 to US$14 trillion by 2030** [3]

Only **9%** **of companies** align at least **5% of CAPEX with their transition plans** [4]

2 https://www.pik-potsdam.de/en/news/latest-news/38-trillion-dollars-in-damages-each-year-world-economy-already-committed-to-income-reduction-of-19-due-to-climate-change
3 https://reports.weforum.org/docs/WEF_The_Cost_of_Inaction_2024.pdf
4 CDP 2025 Corporate Health Check, The annual state of Earth-positive business action

2

Climate ambition is not embedded in business decisions
Even when targets are clear, decarbonisation is often not integrated into the processes that shape business decisions. Investment approvals, budget cycles, procurement, product development and performance reviews remain driven mainly by traditional financial metrics.

Accountability is frequently fragmented: sustainability teams own the targets, while operational and investment functions control the decisions required to deliver them. Decarbonisation is also often framed as a sustainability objective rather than a business value opportunity, with benefits such as cost reduction, revenue growth, risk mitigation and brand enhancement not translated into the language of business decision-makers. Without a clear value case and defined accountability, targets remain aspirations rather than operational priorities.

3

Organisations lack the delivery engine required to execute at scale
Achieving science-based targets requires more than a roadmap; it requires a delivery engine that turns ambition into action across sites, functions and geographies.

Yet emissions data are often fragmented, progress tracking inconsistent, responsibilities unclear and initiatives disconnected from performance management. Without this system, organisations struggle to demonstrate progress and maintain momentum.

Embedding decarbonisation in the operating model

Our **integrated model** helps organisations embed decarbonisation into how the business is governed, managed and improved by **connecting technical measures with four organisational enablers**: governance, behaviours, capabilities and systems.

Mindset & behaviours

Visible leadership commitment makes decarbonisation a strategic priority. Carbon considerations are routinely factored into decisions, supported by transparency, incentives and continuous learning across team.

Governance & management process

A clear steering mechanism with quarterly progress reviews guides delivery. Carbon and energy management are embedded in management routines, with budget cycles aligned to decarbonisation priorities.

Technical measures

Capabilities & competencies

Roles and accountabilities are explicit from enterprise to site. Objectives cascade from targets to teams, supported by the skills, tools, and authority needed to execute.

Systems, processes & technology

Carbon data is standardised, automated and centrally managed across all scopes, enabling timely insights, robust controls and organisationwide tracking of progress.

Durable outcomes

On-time delivery of priority initiatives

Measurable and verifiable emissions impact

Only when these five dimensions operate as a system can organisations move from validated ambition to measurable delivery.

What differentiates leading organisations?

The organisations that make progress do more than set ambitious targets: they translate ambition into costed plans and embed execution into governance and core business processes. They treat decarbonisation as a core business transformation rather than a reporting or compliance exercise. In practice, four actions consistently distinguish organisations that move from target-setting to delivery.

From ambition to execution: **four actions that matter**

1

Build the value case. Leading organisations translate targets into quantified pathways that connect emissions reduction with cost, value and risk. They evaluate interventions not only on financial returns, but also on benefits such as cost reduction, revenue growth, risk mitigation, resilience, access to capital and brand value. This enables leaders to prioritise actions that support both decarbonisation and long-term competitiveness.

2

Prioritise and sequence decarbonisation interventions. They identify the levers that matter most, assess them against impact, feasibility, cost and timing, and sequence them into a realistic delivery roadmap. Tools such as Marginal Abatement Cost Curves (MACCs) help balance quick wins with longer-term investments, enabling organisations to optimise both emissions reduction and value creation over time.

3

Embed into governance and investment decisions. Leading organisations integrate decarbonisation into the decisions that shape the business, including investment approvals, budget cycles, procurement and performance reviews. They also clarify ownership, incentives and accountability so delivery is not left to sustainability teams alone.

4

Build the delivery engine. They put in place the capabilities, roles, data systems and performance routines needed to execute at scale. This includes clear responsibilities, reliable emissions data, progress tracking and management processes that allow teams to adjust course as conditions evolve.

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The organisations best placed to succeed will treat science-based targets not as a badge of credibility, but as a catalyst for disciplined execution and value creation.

From validation to value creation
SBTi has played a critical role in moving companies from inaction to validated ambition and remains relevant for organisations seeking to set credible climate commitments. It signals intent and strengthens stakeholder confidence. But validation only creates lasting value when it is translated into delivery. Organisations need to show how targets will be achieved and how decarbonisation will support resilience, competitiveness and long-term business value.

The question is therefore no longer only, "**Do we have a target?**" but "**Do we have the system to deliver it and create value?**"

The organisations best placed to succeed will treat science-based targets not as a badge of credibility, but as a catalyst for disciplined execution and value creation.

Contacts

Salam Kaddouh
Subject Matter Expert
Salam.Kaddouh@consultdss.com

Kathrine Vad
Senior Manager
Kathrine.Vad@consultdss.com

Paul Mc Neillis
Director
Paul.McNeillis@consultdss.com

About dss+

dss+ is a leading provider of operations management consulting services with a purpose of saving lives and creating a sustainable future. dss+ enables companies to build organisational and human capabilities, manage risk, improve operations, achieve sustainability goals and operate more responsibly.

By leveraging its DuPont heritage, deep industry and management expertise and diverse team, dss+ consultants are on the ground and in the boardroom helping clients work safer, smarter and with purpose.

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