Building a Financially Viable Decarbonisation Plan

Aligning emissions reduction pathways with project economics, investment priorities and long-term funding.



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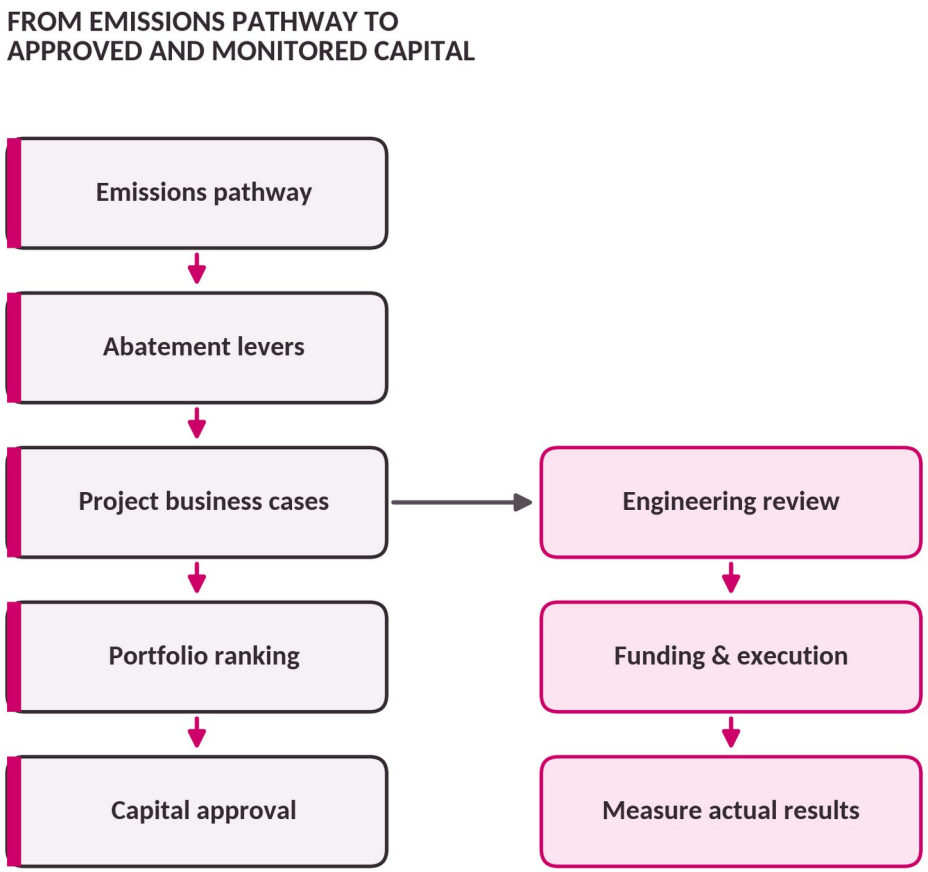


Feedback loop: revise assumptions, project economics and pathway when evidence changes

CORE IDEA A transition plan is credible when its emissions pathway is connected to named projects, accountable owners, capital requirements, funding routes and measurable delivery milestones.

Executive brief

The question is no longer whether the organisation has a net-zero ambition. It is whether that ambition has become an investable, sequenced and governed programme.

The leadership decision

A target describes an intended emissions outcome. A funded transition plan explains how the organisation will change assets, processes, energy sourcing, products and value chains to deliver it—and how these changes compete for capital alongside safety, capacity, productivity, resilience and growth.

Plan component	What leadership should see
Emissions pathway	Baseline, target milestones, scope coverage, reduction levers and residual emissions.
Project portfolio	Named interventions, sites, dependencies, delivery dates and abatement estimates.
Financial case	CAPEX, OPEX effects, savings, NPV/payback, cost of capital and sensitivities.
Funding strategy	Internal capex, operating budgets, leases, power contracts, supplier finance, incentives or external capital.
Accountability	Executive sponsor, project owner, finance validation, operational readiness and benefit tracking.

Five decisions leadership must make

- Approve the pathway and the assumptions behind it—not just the headline target.
- Set capital-allocation rules for climate projects, including how carbon value, resilience and strategic dependencies are treated.
- Prioritise a balanced portfolio: no-regret efficiency, enabling infrastructure, strategic technology shifts and value-chain interventions.
- Assign funding owners and stage gates; distinguish approved capital from aspirational pipeline value.
- Review delivery against financial and emissions outcomes; reforecast when costs, technology, policy or operating conditions change.

EXECUTIVE TEST If the organisation cannot identify which projects deliver each major segment of the pathway, how much capital they require, when it is needed and who owns delivery, it has a target—not yet a funded transition plan.

1. Why net-zero targets do not automatically become funded plans

The gap is usually not a lack of ambition. It is a failure to connect corporate targets with asset-level decisions, project economics and the annual capital-planning cycle.

Planning gap	Business consequence	Ideal Leadership response
Target sits outside business planning	Climate commitments are reported separately from strategy, budgets and operating plans.	Make the pathway a formal input to long-range planning and annual capex.
Reduction levers are not projectised	Actions lack owners, cost estimates, timing or engineering definition.	Convert material levers into projects with sponsors and stage gates.
Financial cases use inconsistent assumptions	Projects cannot be compared on a like-for-like basis.	Standardise energy prices, carbon assumptions, asset lives, discount rates and boundaries.
Only direct savings are counted	Resilience, compliance, customer access and lock-in risks are missed.	Use transparent multi-criteria assessment alongside financial metrics.
Capital is approved one project at a time	Dependencies and pathway gaps remain invisible.	Manage a portfolio against emissions milestones and capital constraints.
Targets are not refreshed	The plan becomes detached from production, growth, acquisitions and asset changes.	Review pathway and portfolio assumptions annually and after material changes.

What changes when the plan is funded?

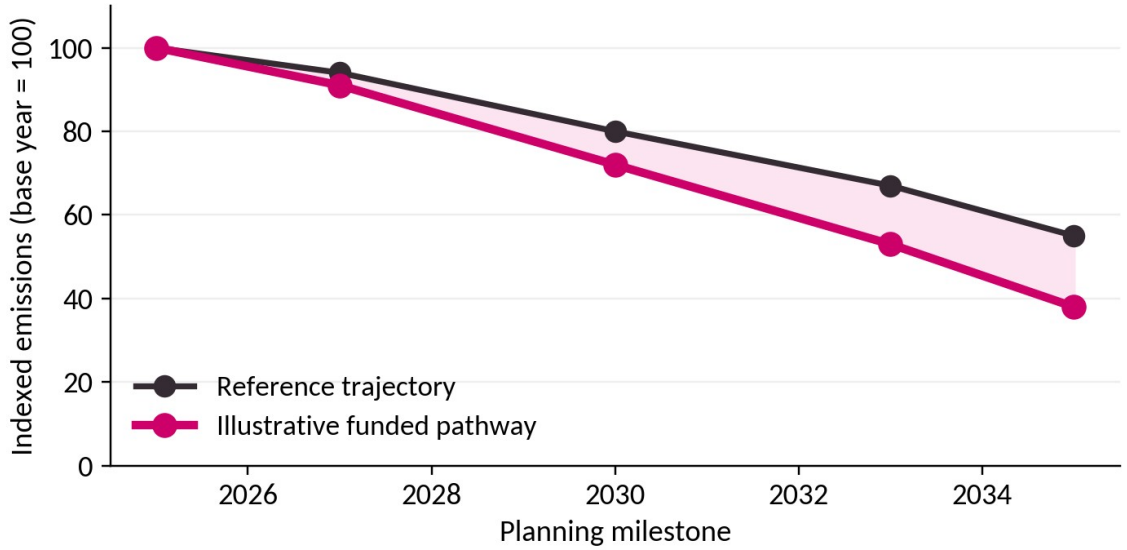
The organisation moves from a list of initiatives to a managed investment portfolio. Each project has a defined emissions contribution, financial case, implementation window, enabling requirements, accountable owner and evidence trail. The portfolio is tested against the corporate pathway and capital envelope.

> **KEEP PIPELINE STATUS HONEST** Report separately: identified opportunity, feasibility-stage pipeline, business-case-ready projects, approved capital and committed spend. A project pipeline is not an approved transition budget.

2. Translate the emissions pathway into operational levers

Start with the emissions inventory and a credible pathway. Identify which physical, commercial and value-chain changes can close the gap at the required pace.

A TARGET BECOMES INVESTABLE WHEN REDUCTIONS LINK TO FUNDED ACTIONS



Illustrative only—not a sector benchmark. The gap between the reference trajectory and the funded pathway must be explained by specific interventions, not an assumed annual reduction rate.

Emissions area	Typical levers	Questions before commitment
Scope 1: fuel and process	Efficiency, heat recovery, electrification, fuel switching, process redesign, low-carbon fuels; carbon capture where relevant.	Can process quality, uptime and safety be maintained? Is infrastructure available?
Scope 2: purchased energy	Efficiency, load management, renewable procurement, onsite generation, storage and demand flexibility.	Do contracts fit load profile, duration, additionality and regulatory context?
Scope 3: purchased goods	Material efficiency, lower-carbon inputs, supplier engagement, product redesign and recycled content.	Can suppliers provide credible product data at required quality, volume and price?
Scope 3: logistics and use	Modal shift, route optimisation, fleet changes, packaging, product efficiency and customer collaboration.	Who controls the lever, bears the cost and evidences reductions?

Build the bridge from pathway to projects

- Break the pathway into annual or milestone emissions budgets by scope, site, process or business line.

- Identify emissions sources responsible for the largest share of the reduction gap.
- Map technically feasible levers; distinguish proven measures from emerging options.
- Estimate timing, abatement, capital, operating impact and dependencies for each lever.
- Reconcile project-level reductions with the corporate pathway; show any residual gap explicitly.

3. Build a project portfolio—not a wish list

The portfolio should contain projects at different levels of maturity and show which projects depend on one another.

Portfolio category	Examples	How to treat it
No-regret operational improvements	Compressed-air optimisation, steam improvements, insulation, controls, leak reduction, heat recovery.	Develop quickly; validate baselines and savings; bundle small projects where transaction costs are high.
Efficiency and electrification	Motors, heat pumps, electric process heating, drives and process integration.	Assess grid capacity, downtime, energy prices and operating constraints.
Energy-system transformation	Renewable electricity, onsite generation, storage, thermal storage and demand response.	Evaluate contract risk, load profile, grid charges, firming and counterparty.
Asset and process transformation	New production routes, low-carbon fuels, major retrofits, material substitution and carbon capture where justified.	Use strategic stage gates; test readiness, infrastructure and asset-life implications.
Value-chain programmes	Supplier decarbonisation, low-carbon materials, logistics redesign and customer collaboration.	Use procurement leverage, supplier segmentation, data requirements and shared investment models.

Make project maturity visible

Stage	Minimum evidence to progress
Opportunity identified	Emissions source, potential lever, indicative abatement and accountable sponsor.
Screened	Technical fit, indicative cost, operational constraints and dependencies.

Stage	Minimum evidence to progress
Pre-feasibility	Options assessment, preliminary engineering, site data and risk register.
Business case	Defined scope, estimate, schedule, abatement, financial appraisal, funding route and sensitivities.
Approved / executing	Sanctioned budget, procurement plan, permits, delivery owner, baseline and measurement plan.
Operating / verified	Commissioning evidence, actual performance, cost variance and lessons learned.

PORTFOLIO DISCIPLINE Do not assign full pathway credit to an early-stage idea. Show gross potential and risk-adjusted expected contribution separately, with the method disclosed.

4. Evaluate projects on financial and carbon performance

A transition plan needs finance-grade business cases. Carbon impact matters, but it does not remove the need to test cost, risk, operational performance and strategic fit.

Measure	What it tells leadership	Use with care
CAPEX / lifecycle cost	Initial investment, replacement, installation, integration and end-of-life costs.	Include enabling infrastructure and downtime; use consistent boundaries.
OPEX impact	Changes in energy, fuel, maintenance, labour and consumables.	Model price volatility and operating performance, not only current tariffs.
Payback	Time for cumulative net cash benefits to recover initial investment.	Useful screen, but ignores later cash flows and time value.
Net present value	Present value of expected cash flows less investment.	Use consistent discount rate, project life, residual value and scenarios.
Internal rate of return	Discount rate at which project NPV is zero.	Can mis-rank mutually exclusive projects and behave poorly with unusual cash flows.
Cost of abatement	Incremental cost per tonne avoided over a defined period or lifecycle.	State boundary, lifetime, discounting and co-benefits.

A transparent abatement-cost calculation

Simplified measure: annualised incremental cost versus the reference case ÷ annual emissions avoided. For lifecycle comparison, use discounted incremental costs and discounted emissions reductions over the same period. State whether the result is positive-cost or negative-cost abatement.

DO NOT OVER-INTERPRET ONE NUMBER A low cost per tonne does not automatically make a project the best investment. It may be an enabling asset, protect production, reduce regulatory exposure or unlock a larger portfolio. State the strategic rationale explicitly.

5. Make project economics comparable

Capital committees need a common basis for comparing projects across sites and technologies. Standardisation improves decision quality; it does not mean every project has identical risk.

Assumption	Minimum discipline
Reference case	Define what happens without the project, including planned maintenance, replacement and production changes.
Energy and input prices	Use a central corporate price deck plus sensitivities; distinguish contracted from market assumptions.
Carbon price / shadow value	State whether it is a policy cost, internal shadow price or scenario variable; do not treat it as guaranteed savings.
Discount rate and financing	Use approved corporate conventions; separately identify project-specific risk and financing structure.
Asset life and residual value	Align with engineering life, expected replacement and transition or obsolescence risk.
Production and utilisation	Use realistic throughput, ramp-up, downtime and demand assumptions.
Emissions factors	Record source, geography, year, scope, method and version.
System boundaries	Include upstream energy and material lifecycle effects where material and methodologically appropriate.

Run decision-relevant sensitivities

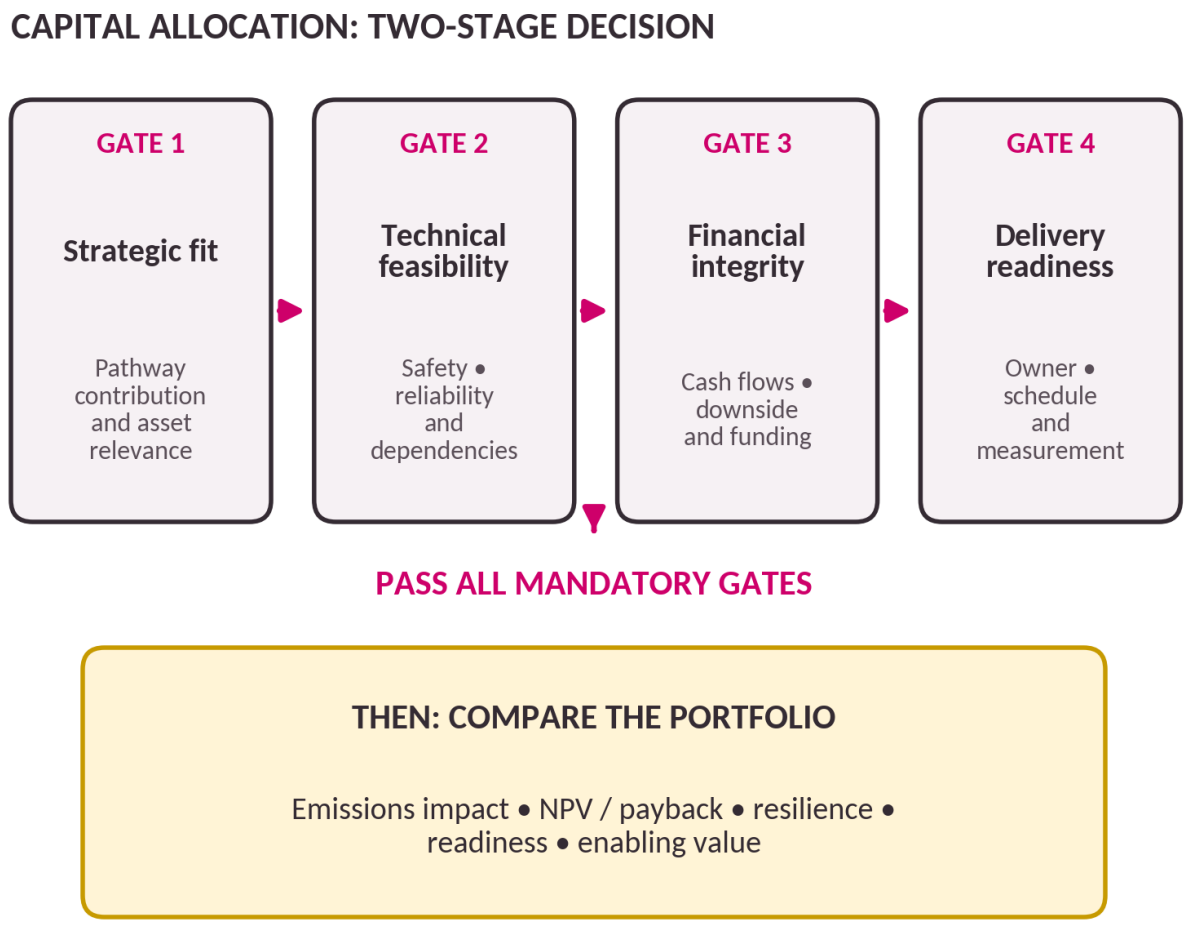
- Energy prices: low, central and high cases, including contract expiry or fuel-price shocks.

- Carbon and policy exposure: test relevant compliance, tax, border or customer requirements without assuming uncertain policy revenue.
- Technology performance: efficiency, availability, degradation, yield and maintenance.
- Schedule and cost: capex escalation, permitting delay, grid connection and commissioning risk.
- Production: lower utilisation, growth, product mix and demand changes.

A good business case makes the investment robust—or shows exactly which assumptions must hold. It does not select the most favourable scenario and present it as the forecast.

6. A decision framework for capital allocation

Use a two-stage decision: first apply non-negotiable gates, then compare projects using a transparent scorecard. A weighted score supports judgement; it does not replace it.



Stage 1 — Mandatory gates

Gate	Pass condition / evidence
Pathway fit	Contributes to a defined pathway gap or documented enabling requirement.
Technical feasibility	Engineering, process quality, safety, reliability, site and workforce constraints are understood.
Financial integrity	Cost boundary, cash flows, discounting, assumptions and downside sensitivities reviewed by finance.
Delivery readiness	Owner, schedule, procurement, permits, infrastructure and dependencies identified.
Measurement	Baseline, calculation method, data owner and post-implementation measurement defined.

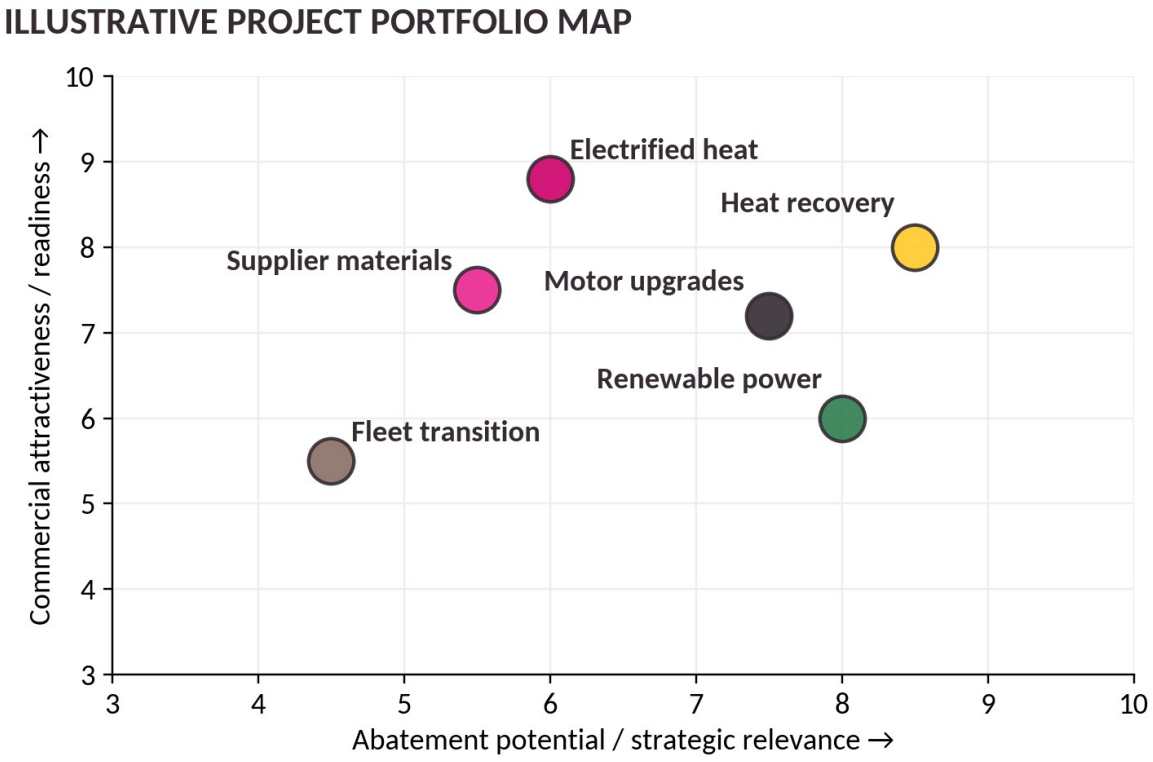
Stage 2 — Weighted portfolio scorecard

Criterion	Illustrative weight	Assessment
Emissions contribution	25%	Expected annual and lifecycle reductions; relevance to pathway milestone.
Financial attractiveness	25%	NPV, lifecycle cost, payback, cash-flow profile and downside exposure.
Strategic resilience	15%	Energy security, regulation, customer requirements, competitiveness and lock-in.
Technical / delivery readiness	15%	Technology maturity, engineering definition and delivery capability.
Dependencies / enabling value	10%	Whether it unlocks projects, infrastructure or supplier/system change.
Co-benefits and impacts	10%	Productivity, air quality, water, waste, safety, workforce and community effects.

SCORING RULE Weights are illustrative and should be approved internally. Record evidence and show unweighted metrics alongside totals. A high score must never override a failed mandatory gate.

7. Balance the portfolio across impact, economics and readiness

A portfolio view helps leadership see why projects are advanced, deferred or rejected—and whether the plan over-relies on one technology or a few long-lead projects.



Positions are illustrative. In a live portfolio, use validated company data and define the axes consistently. Bubble size should represent a stated measure such as capital required or expected abatement.

Portfolio signal	Typical response
High readiness, attractive economics, meaningful abatement	Advance to business case or approval; preserve delivery capacity.
High abatement, high capital or technology risk	Stage investment; fund engineering, pilots or enabling studies before full commitment.
Strong strategic value, modest direct return	Make strategic rationale explicit; consider policy, resilience, customer or asset-transition dependencies.
Low pathway relevance and weak economics	Defer, redesign or stop unless mandatory compliance or safety requirements apply.

AVOID FALSE PRECISION Portfolio scoring is a discussion aid. Retain NPV, capex, tCO_2e, schedule, risk and dependency information for every project.

8. Reconcile the emissions pathway with the investment pipeline

A transition plan is credible only when the emissions reductions required by the pathway can be traced to specific interventions—and when the capital needed to deliver those interventions is visible.

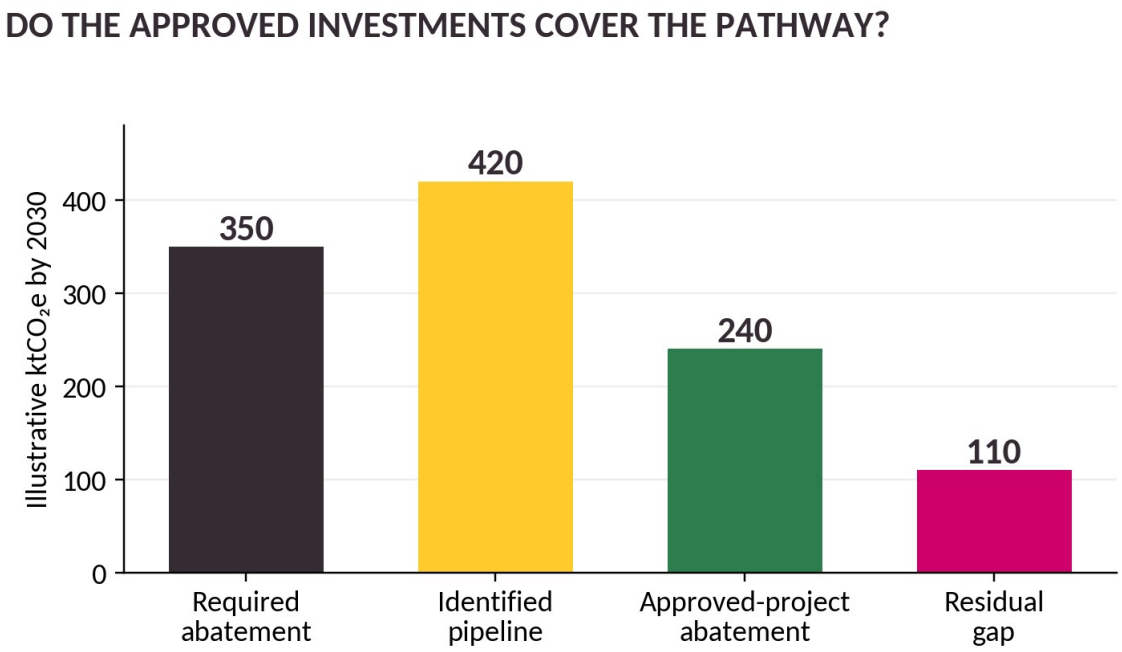
The reconciliation test

For each planning year, compare the emissions reduction required with the abatement supported by projects at each stage of the investment pipeline. Do not treat identified opportunities, business-case estimates, approved capital and delivered reductions as equivalent.

Reconciliation layer	Question answered	Evidence to show
1. BAU emissions forecast	Where would emissions go without additional transition action?	Baseline, production assumptions, energy mix, asset utilisation and known policy effects.
2. Target pathway	What emissions level must be achieved, and by when?	Annual or milestone emissions budgets, boundary, scopes and target assumptions.
3. Required abatement	How much reduction is needed against BAU?	BAU less target pathway, by year and material source/site/business line.
4. Identified pipeline	What could potentially close the gap?	Opportunity register with estimated abatement, timing, maturity and dependencies.
5. Business-case-ready projects	What has a sufficiently developed technical and financial case?	Validated estimates, CAPEX, OPEX, payback/NPV, delivery plan and risk sensitivities.
6. Approved / funded projects	What is backed by an approved funding decision?	Approved budget, funding source, owner, release conditions and commissioning date.
7. Expected abatement from funded projects	How much of the pathway is supported by approved investment?	Project-level abatement forecasts, adjusted for timing, overlap, dependencies and delivery risk.

Reconciliation layer	Question answered	Evidence to show
8. Residual emissions and funding gap	What remains uncovered?	Unfunded abatement requirement, additional capital estimate, options, decision date and accountable owner.

Illustrative reconciliation — annual emissions in $ktCO_2e$



Illustrative only. Identified pipeline is potential, not secured delivery.
Residual gap = required abatement less approved-project abatement.

The figures below are illustrative and show the logic of the test, not a sector benchmark or a company forecast.

Measure	2030 example	Interpretation
BAU emissions	1,000	Projected emissions without additional interventions.
Target pathway	650	Maximum emissions consistent with the illustrative pathway.
Required abatement vs BAU	350	The reduction that must be delivered by 2030.
Identified project pipeline	420	Potential abatement; includes early-stage opportunities and is not yet secured.

Measure	2030 example	Interpretation
Abatement from approved projects	240	Expected reduction supported by approved investment, after overlap adjustment.
Uncovered abatement gap	110	Required 350 less funded 240; still needs projects and/or additional action.

How to interpret the gap

- The 420 $ktCO_2e$ identified pipeline must not be presented as secured delivery: it includes projects that may be technically immature, unfunded, delayed or mutually dependent.
- The 240 $ktCO_2e$ from approved projects is the more decision-relevant figure, but it remains a forecast until commissioning and measured performance confirm delivery.
- The 110 $ktCO_2e$ uncovered gap is a management issue, not a footnote. Assign an owner, identify additional levers, estimate the incremental capital requirement and set a decision deadline.

Controls that make the reconciliation decision-grade

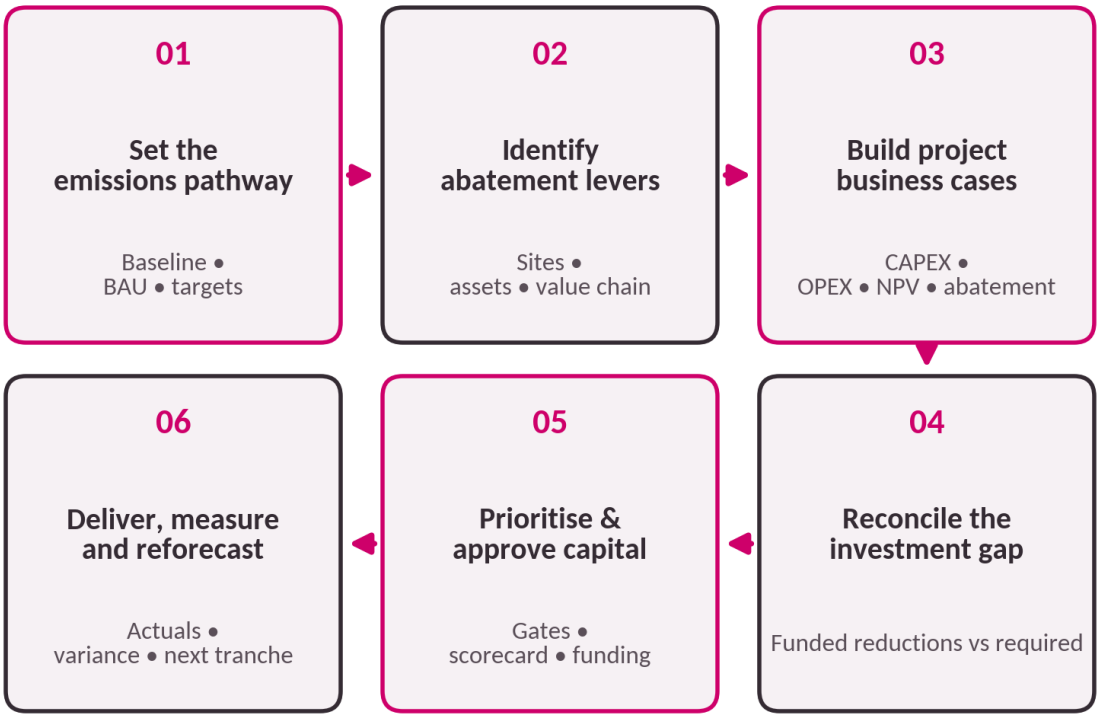
- Use a consistent organisational boundary, baseline, time horizon and emissions-factor basis across the pathway and project cases.
- Show annual abatement timing; do not credit a project before its expected commissioning and ramp-up period.
- Remove double counting across projects and account for dependencies, production growth, asset closures and changes in the BAU forecast.
- Separate gross technical potential, risk-adjusted expected abatement, approved-project abatement and realised reductions.
- Translate the residual abatement gap into an unfunded capital range, with assumptions and uncertainty stated—not a false point estimate.

LEADERSHIP OUTPUT a year-by-year view of required abatement, pipeline coverage, approved investment, expected funded abatement and the residual emissions and capital gap. This should feed directly into the annual budget, long-range plan and quarterly portfolio review.

9. From emissions pathway to approved capital

The operating sequence connects strategy, engineering, finance and governance. It makes project selection traceable and repeatable across business units.

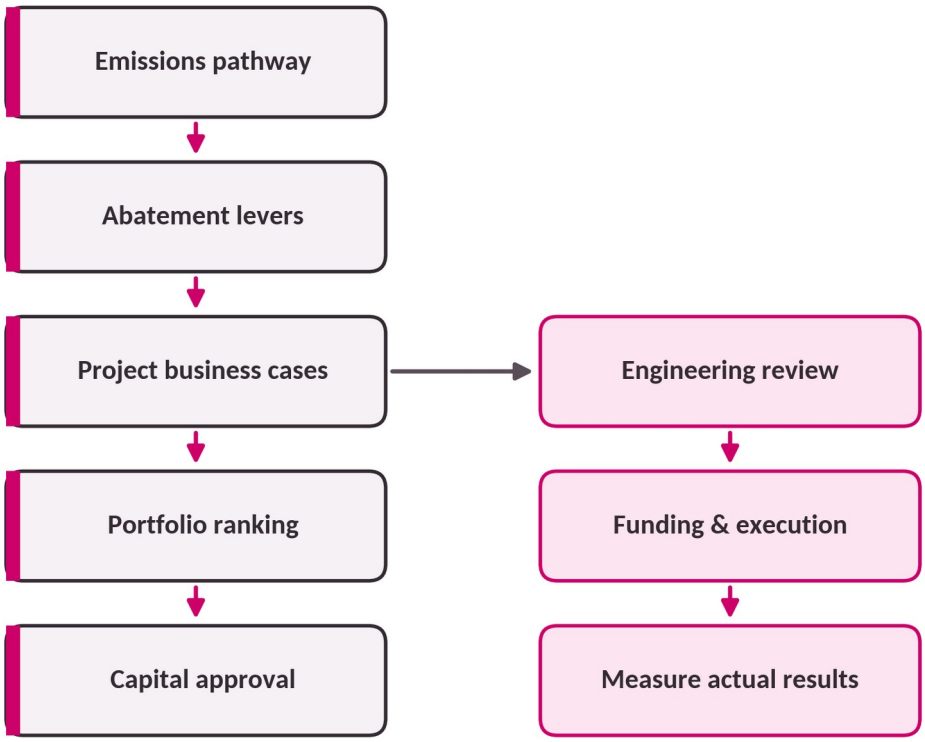
THE TRANSITION-TO-CAPITAL OPERATING CYCLE



Governance checkpoints

Finance validates economics | Engineering validates feasibility
Leadership resolves trade-offs | Owners report delivery

FROM EMISSIONS PATHWAY TO APPROVED AND MONITORED CAPITAL



Feedback loop: revise assumptions, project economics and pathway when evidence changes

Stage	Required output	Accountable lead
Pathway and baseline	Approved baseline, target milestones, source-level emissions map and gap analysis.	Sustainability / strategy
Abatement levers	Options register, technical screening and dependencies.	Operations / engineering
Business cases	Costed scope, cash flows, abatement, sensitivities and risks.	Sponsor + finance
Portfolio ranking	Comparable scorecard, pathway coverage, capital demand and sequencing.	Strategy / capital committee
Capital approval	Sanction, funding route, conditions, owner and delivery milestones.	CFO / investment committee
Performance review	Actual spend, operating performance, emissions impact and corrective action.	Project owner + finance + sustainability

If actual abatement, capex, production or enabling conditions differ from the approved case, update both the project forecast and the corporate pathway. Do not preserve a target trajectory by silently changing assumptions.

10. Design the funding architecture

The funding route should match the project's cash-flow profile, asset ownership, risk allocation and strategic importance. Funding availability does not make a weak project viable.

Funding route	Potential fit	Key considerations
Corporate capex	Core process changes, efficiency and strategic assets.	Competes with growth, maintenance and safety capital; needs portfolio prioritisation.
Operating expenditure	Energy optimisation, controls, audits, service contracts and supplier programmes.	Clarify recurring savings, budget owner and whether costs are truly operational.
Leasing / equipment-as-service	Equipment with identifiable performance and service responsibilities.	Compare total contract cost, ownership, residual value and guarantees.
Power / energy service contracts	Renewable electricity, onsite generation or energy services.	Assess tenor, counterparty, volume, price, credit, regulatory and termination risks.
Supplier / customer co-investment	Value-chain changes where benefits are shared.	Define data rights, cost-sharing, offtake, quality, volume and verification.
Incentives / concessional finance	Projects eligible under relevant schemes or lender programmes.	Treat incentives as conditional until eligibility and disbursement are confirmed.
Project finance / green debt	Large projects or financing strategies with measurable use or performance criteria.	Check covenants, reporting burden, use-of-proceeds rules and cost of capital.

Separate project economics from financing optics

Evaluate underlying project economics on a consistent basis before comparing financing structures. Then assess how debt, leasing, grants, contracts or incentives change cash flows, risk and control. Avoid double-counting incentives, energy savings, carbon value or supplier contributions.

11. Make asset-level choices before capital is locked in

Large emissions reductions often depend on decisions about long-lived assets. Examine whether to improve, retrofit, electrify, replace, repurpose or retire—and when.

Asset decision	When it may fit	Evidence required
Optimise existing asset	Near-term efficiency without compromising output or reliability.	Energy/process baseline, operating constraints, measured savings and maintenance effects.
Retrofit	Asset life remains useful and retrofit materially reduces emissions at acceptable cost.	Engineering study, remaining life, integration risk, outage plan and lifecycle economics.
Electrify / fuel switch	Low-emissions energy is available and process performance can be maintained.	Power/fuel supply, grid capacity, temperature, equipment compatibility and cost sensitivities.
Replace / redesign	Existing technology is inefficient, near end-of-life or incompatible with pathway.	Replacement timing, technology maturity, capex, lock-in risk and production impact.
Repurpose / retire	Continued operation creates material transition risk or no credible pathway exists.	Demand outlook, alternative capacity, closure cost, workforce and community transition.

Avoid carbon-intensive lock-in

Assess new assets against expected operating life, plausible policy and market scenarios, infrastructure, product demand and future retrofit options. A short-term efficiency improvement should not automatically justify extending an asset structurally inconsistent with the transition pathway.

> **CAPITAL GATE** Before a major asset investment, require an explicit explanation of how the asset performs under the company's transition pathway and what options remain if assumptions change.

12. Extend capital planning into the value chain

For many enterprises, a substantial share of transition depends on suppliers, logistics providers, customers and shared infrastructure. These actions need commercial mechanisms, not only engagement targets.

Value-chain lever	Capital / commercial mechanism	What to govern
Lower-carbon materials	Long-term offtake, volume commitments, product specifications, supplier co-investment.	Product emissions evidence, quality, price premium, allocation and chain-of-custody.
Supplier process upgrades	Technical support, purchase commitments, financing partnerships or shared savings.	Supplier capability, baseline, equipment ownership, data access and benefit sharing.
Logistics decarbonisation	Route/mode contracts, fleet partnerships, charging or refuelling infrastructure.	Reliability, total landed cost, utilisation, infrastructure access and factors.
Product redesign / circularity	R&D, design capex, recycled inputs, repair and take-back systems.	Product performance, customer acceptance, lifecycle impacts and reverse logistics.
Customer-side reductions	Efficient products, service models, usage guidance and collaboration.	Use-phase assumptions, customer adoption, attribution and double counting.

Prioritise suppliers and categories

- Rank categories by emissions contribution, spend, supplier concentration, feasibility and strategic importance.
- Distinguish supplier-specific primary data from industry averages and spend-based estimates.
- Use procurement specifications and preferred-supplier criteria to create demand for lower-carbon inputs.
- For co-investment, define commercial return, accounting treatment and evidence requirements.
- Track actual supplier coverage and emissions intensity; engagement activity is not achieved abatement.

13. Put the transition plan inside corporate governance

Govern the plan through existing strategy, risk, finance and operational systems. A parallel sustainability-only process rarely has authority over capital decisions.

Role	Core accountability
Board / committee	Oversee ambition, risk appetite, major trade-offs and progress.
CEO / executive committee	Resolve cross-functional priorities; align transition with business model, growth and operations.
CFO / capital committee	Own financial assumptions, capital rules, funding strategy and approval gates.
Sustainability / climate strategy	Maintain inventory, pathway, abatement logic, target alignment and consolidated reporting.
Business-unit / plant leaders	Own site-level delivery, operating changes, downtime planning and actual performance.
Engineering / procurement	Validate technical scope, supplier capability, contracts, technology and implementation risk.
Risk, legal and internal audit	Review assumptions, policy exposure, controls, claims, compliance and assurance readiness.

Embed transition into recurring decisions

- Annual strategy and long-range plan: refresh pathway, asset portfolio, market assumptions and capital envelope.
- Annual budget and capex cycle: identify transition-linked requests and pathway contribution.
- Quarterly portfolio review: monitor approvals, spend, schedule, abatement forecast and risks.
- Project stage gates: release capital only when evidence and dependencies meet threshold.
- External reporting: explain strategy, actions, financial implications, metrics, targets and governance consistently with applicable disclosure requirements.

GOVERNANCE PRINCIPLE Sustainability owns emissions logic; finance owns financial integrity; operations owns execution. Leadership owns the trade-offs.

14. Measure delivery—not just commitments

A transition plan needs indicators showing whether capital is deployed and whether operational and emissions outcomes materialise.

Indicator	What it reveals	Cadence
Transition capex / total capex	Whether investment aligns with transition priorities.	Annual / quarterly
Committed and spent capital vs plan	Whether approved funding converts into delivery.	Monthly / quarterly
Expected vs realised abatement	Whether projects deliver reductions used in the pathway.	Quarterly / annual
Projects by maturity stage	Whether the pipeline is developed for future milestones.	Quarterly
Pathway covered by approved projects	How much reduction is supported by approved or executing actions.	Quarterly
Cost and schedule variance	Whether execution risks threaten economics or abatement.	Monthly / quarterly
Energy and material intensity	Whether underlying operational performance improves.	Monthly / quarterly
Scope 3 supplier coverage and data quality	Whether value-chain action moves beyond engagement.	Quarterly / annual

A practical 90-day mobilisation sequence

Period	Priority actions	Deliverable
Days 0–30	Confirm baseline and pathway; map major asset and value-chain emissions; identify capex pipeline.	Pathway-to-project gap map and opportunity register.
Days 31–60	Screen levers; apply common financial assumptions; identify dependencies and long-lead decisions.	Ranked portfolio, assumptions book and pre-feasibility plan.
Days 61–90	Develop priority business cases; confirm funding routes; assign owners and stage gates.	First funded tranche and governance dashboard.

SUCCESS MEASURE Leadership can see the pathway, projects supporting each milestone, capital required, approval status, accountable owner and variance between expected and actual delivery.

15. Board and investment committee decision brief

Use this page to structure a decision, not to declare the plan complete. Approve only what is supported by evidence and state what remains conditional.

Decision checklist

☐	Is the baseline current, boundary-consistent and reliable enough for the decision?
☐	Are near-term milestones translated into source-, site- or business-level reduction requirements?
☐	Does each material pathway lever have a project, programme or explicit value-chain action?
☐	Are costs, cash flows, abatement, assumptions, dependencies and downside sensitivities visible?
☐	Are projects ranked using agreed gates and criteria, with mandatory constraints treated separately?
☐	Are approved, conditional, pipeline and unfunded capital amounts clearly separated?
☐	Are long-lived assets tested for lock-in, transition risk and retrofit/replacement options?
☐	Are owners, stage gates, funding routes and measurement plans assigned?
☐	Can leadership explain what happens if a key project is delayed, cancelled or underperforms?

Suggested committee resolution

Approve the next tranche of transition investments subject to stated technical, financial and delivery conditions; commission further development of priority projects that close material pathway gaps; assign executive owners for unresolved dependencies; and require quarterly reporting on capital deployment, project maturity, expected and realised abatement, cost and schedule variance, and changes to pathway assumptions.

Sustainability Partner for Conscious Companies

Wudbox works with manufacturing & industrial organisations to translate sustainability intent into operationally sound, auditable, and future-ready frameworks.

Our focus is not on isolated reporting or short-term compliance, but on building the systems, governance, and internal capability required to sustain environmental performance over time.

We partner closely with leadership and operational teams to ensure sustainability becomes embedded within decision-making, aligned with business priorities, regulatory expectations, and stakeholder confidence.

Beyond strategy, we serve as a dedicated on-ground execution and implementation partner, working alongside your teams to turn high-level frameworks into tangible, daily operational reality.



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