

# 82% of Net Zero Targets Lack Verification as Scope 3 Data Emerges as Corporate Climate Battleground

*KOLTIVA launches Climate Solutions, combining digital traceability & field-verified data to close Scope 3 gaps and enable real climate action.*

ZURICH, SWITZERLAND, September 25, 2025 /EINPresswire.com/ -- Corporate climate ambition is surging, but credibility is falling behind. A new [PwC-NUS Business School study](#) (2025)

found that 53% of companies in the Asia-Pacific region have announced Net Zero targets, but only 18% have been independently validated by the Science Based Targets initiative (SBTi). Even fewer companies disclose Scope 3 emissions, despite these typically representing over 90% of a company's climate footprint. The result is a widening trust gap. Investors are sceptical of "paper targets" without proof of progress, and consumers



Deforested Forest Contributes to GHG Emissions

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*Manfred Borer*

increasingly demand evidence that sustainability claims reflect reality, not aspiration. Without transparent verification, these pledges risk being dismissed as greenwashing. The result is a widening credibility gap in corporate climate strategy.

Why Scope 3 Is the Toughest Challenge

Scope 1 and 2 emissions from company facilities and purchased energy are relatively straightforward. The real challenge is Scope 3: indirect emissions across supply chains. These include deforestation linked to raw material sourcing, fertilizer use in farming, logistics and transport, and even end-of-life product disposal.

For many corporations, Scope 3 emissions can be dozens of times higher than the combined total of Scope 1 and 2 (Marketwatch, 2024). Yet most companies still rely on generic emissions

factors or spend-based models, producing data that regulators, investors, and auditors increasingly question. This reliance on averages obscures supply chain realities, exposes firms to regulatory penalties under frameworks like the EU Corporate Sustainability Reporting Directive (CSRD) and 14068-1 (Greenhouse gas management and related activities — Carbon neutrality), and undermines access to climate finance.

“Many companies set ambitious Net Zero targets, but the challenge lies in proving them,” said Andre Mawardhi, Senior Manager Agriculture and Environment at [KOLTIVA](#), a Swiss-Indonesian agritech firm operating in 94 countries globally. “Scope 3 cannot be addressed by estimates alone. Without credible, farm-level data, targets risk being dismissed as aspirations rather than measurable progress.”

#### Ground Truth: Why Verification Matters

Experts stress that measuring Scope 3 requires a shift from generic averages to context-specific data. Land use change, fertilizer application, and logistics vary widely across geographies. A single global model cannot capture these differences. Satellite imagery and digital tools have advanced, but without on-the-ground validation, numbers remain contested. KOLTIVA deploys local field agents and expert agronomists who work directly with smallholder producers to ensure data reflects reality and not assumptions.

“Assessing emissions with farmers on the ground gives us an entry point for real change,” added Andre. “Whether it’s adjusting fertilizer use, improving land preparation, or turning crop waste into biochar, these practical steps cut emissions while building trust. Producers become climate



On Field Data Collection



Field Monitoring with KoltiTraces App



partners, not just data points.”

This dual approach, combining digital traceability with field-level verification, ensures disclosures can withstand regulatory and investor scrutiny while driving meaningful supply chain improvements.

KOLTIVA has developed a structured pathway that transforms corporate climate ambitions into verifiable action. The approach begins with verified compliance and documentation, mapping farms at polygon-level accuracy to ensure deforestation-free sourcing while aligning with SBTi FLAG and ISO 14068-1 standards. This is strengthened by its digital traceability system, [KoltiTrace](#) MIS, which captures emissions data directly from farms and suppliers instead of relying on limited sampling. Integrated into this system is the Cool Farm Tool, an internationally recognized framework for calculating on-farm greenhouse gas emissions, soil carbon sequestration, and biodiversity impact. Together, these tools allow companies to generate science-based measurements of their value chain emissions.

To safeguard integrity along the supply chain, KOLTIVA ensures transparent reporting and segregated handling, ensuring that deforestation-free and low-carbon commodities remain traceable from origin to market. At the same time, the company empowers producers with digital tools, climate-smart training, and performance-based incentives, enabling farmers to actively reduce emissions at the source. By integrating these elements, KOLTIVA bridges the persistent gap between farm-level realities and boardroom reporting, ensuring that Net Zero commitments translate into measurable and verifiable outcomes.

### The Compliance Requirement and Opportunity

Pressure is mounting as reporting needs and environmentally friendly practices are in demand. Regulations such as the EU Corporate Sustainability Reporting Directive (CSRD) require large companies to disclose Scope 3 emissions in annual reports when it comes into effect. Companies that fail to verify Scope 3 face regulatory penalties, reputational damage, and exclusion from finance and markets. By contrast, those that move early gain first-mover advantage in procurement and access to climate-linked investment.

What is often overlooked is that verified Scope 3 reporting is not just about avoiding penalties, it's about rebuilding trust. With supply chains responsible for up to 90% of emissions, the credibility of Net Zero depends on integrating smallholder farmers and suppliers into the solution.

“Scope 3 is where climate action truly happens,” said Manfred Borer, CEO and Co-Founder of KOLTIVA. “Without value chain transparency, climate targets risk becoming promises on paper. By combining technology with on-the-ground engagement, we ensure companies not only count but also cut their emissions.”

“Verified Scope 3 data is not just about compliance, it’s the new competitive advantage,” added Manfred. “Companies that prove real reductions will unlock climate finance, strengthen consumer trust, and secure their place in the low-carbon economy.

As scrutiny of climate commitments intensifies from regulators, investors, and consumers, Scope 3 becomes the real test of corporate sustainability claims. Verified, field-level data offers a path to restore confidence and prove Net Zero is more than just a slogan.

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