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WHITEPAPER



Takt Framework

From baseline to real value, delivered and measured

Version 1.1 · November 17, 2026

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EXECUTIVE SUMMARY

The essentials on one page

Every Takter project starts with a baseline and ends with measured value. Takt Framework is the model that brings this promise to the three practices of Takter Consulting, in public and private organizations.

01 Measured starting point

Before the first change, Takter measures the organization's processes, costs, lead times and value indicators, and the organization signs off the baseline, with the source of every figure.

02 Short cycles

Each change on the roadmap moves in a cycle of about 30 days, which ends with the result measured against the baseline or with a leadership decision.

03 Value dashboard

The dashboard shows, month by month, the value realized against the baseline and against the planned business case, and measurement continues after the project.

04 Capability that stays

The organization's team learns to update the baseline, read the dashboard and run the monthly review, and the cycle continues after the project.

THE THESIS

A project's value shows when the result of each change is measured against a baseline validated and defined by the organization itself.

How it is organized

Four chapters. The first shows why the value of a transformation gets lost. The second describes the four parts of the method and the deliverables of each. The third sets out the rules of measurement, and the fourth, the method in the three practices, in the public and private sectors.



01

CHAPTER

Why measure

A transformation program starts with a business case and often ends with a list of deliverables. What is missing between the two is a measured starting point that gives the deliverables clear, defined reference figures.

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Why the value of a transformation gets lost

The business case promises lower costs, shorter lead times or less risk. When the organization does not measure these figures before the first change, the results of the deliverables have no reference point. It is basic, obvious and still often overlooked.

88%

of business transformations fall short of their original ambition

Source: Bain & Company, 2024

The ambition that goes unconfirmed

According to Bain & Company, 88% of business transformations fall short of their original ambition. That ambition is usually written into the business case, with cost and lead-time targets. Without a measured, signed-off starting point for those targets, the organization cannot say how much of the ambition was achieved.

When the board asks about results, the answer becomes a list of deliverables: the system deployed, the process redesigned, the team trained. The list shows the work done and leaves open how much cost, lead time and risk actually changed.

The evidence oversight bodies ask for

External oversight already measures the governance of public organizations and publishes each one's result. In iESGo 2024, Brazil's Federal Court of Accounts (TCU) assessed 387 federal organizations, and about 60% of them were still at an early stage in the governance of social sustainability.

In the private sector, the same question comes from the board, the auditor and the investor. In both sectors, whoever answers has to show the before, the after and the source of every figure.

iESGo source: TCU, 2024 survey published on September 20, 2024

What to do: Before approving the next program, ask the sponsor for the baseline of each target in the business case: today's value, the source of the figure and who signed it off. A target without all three answers cannot yet be measured.

Without and with a baseline

Without a baseline

- The business case promises a value, and at the end of the project there is no starting figure to compare it with
- Results are reported as deliverables: systems, processes and training completed
- A change that does not bring the expected effect runs to the end of the project, because nobody measured it in time
- The auditor and external oversight receive an account of what was done, without the before and the after
- When the project ends, measurement stops, and the next assessment starts from scratch

With Takt Framework

- ✓ The organization signs off the baseline before the first change, and the business case is measured against it
- ✓ Results are reported as value: how much each indicator changed against the baseline, with the source of the figure
- ✓ Each short cycle ends with the measured result or with a leadership decision: the change continues, is adjusted or stops
- ✓ The evidence of each cycle is organized for internal control, external oversight and the auditor
- ✓ The organization's team keeps measuring after the project, and the next assessment starts from a new baseline

WHY THE SIGN-OFF MATTERS

The organization signs off the baseline at the start, and it does not change during the project. The result of each cycle is always compared with the same figure, and a new baseline only comes with the next assessment.

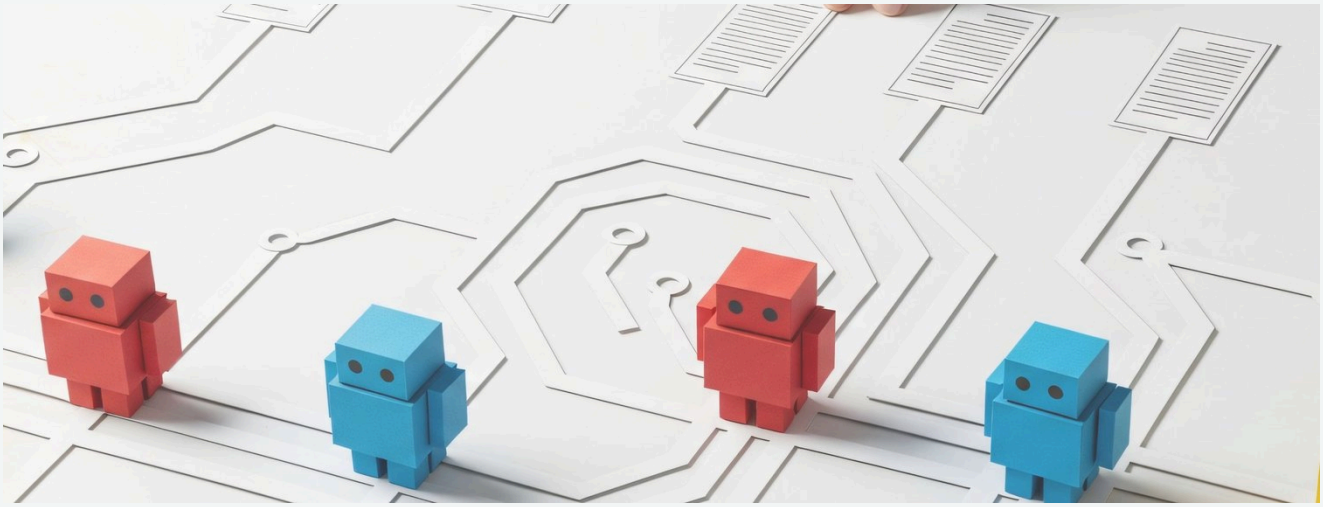
02

CHAPTER

The method

Takt Framework has four parts, and each one delivers the inputs for the next. The baseline from the starting point is the benchmark for the short cycles, the dashboard shows the results of the cycles, and the organization's team learns to run all three.

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The four parts in one cycle

The method starts with the baseline signed off by the organization and ends with a new baseline, which opens the next assessment. In between, every change is measured, and the value realized is in front of leadership every month.

01

Measured starting point

The baseline, the value map and the roadmap with owners, before we begin.

02

Short cycles

Each cycle ends with a measured result or a decision.

03

Value dashboard

The value realized, measured month by month against the baseline.

04

Capability that stays

The project ends with the organization's team running the cycle: method, dashboard and training.

← The next assessment starts from a new baseline

THE NAME

Takt is the root of Takter. In music, takt is the beat and the measure: a clear structure that adapts to each organization and each project.

Measured starting point

Before the first change, Takter measures the organization's processes, costs, lead times and value indicators. The organization signs off the baseline, and all the value of the project is measured against it.

What is measured

The processes, costs, lead times and value indicators that the business case promises to change. Every figure carries the source it came from, and the origin can be traced down to the data.

Who signs off

The organization. Once signed off, the baseline does not change during the project, and a new baseline only comes with the next assessment.

What comes out of it

The value map, with the estimated value and the indicator of each change, and the roadmap, with deadlines and one owner per change. The organization decides the next step with that result in hand.

Deliverables

- ✓ Baseline signed off by the organization, with the source of every figure.
- ✓ Value map, with the estimated value and the indicator of each change.
- ✓ Roadmap with deadlines and one owner per change.

30 days

is the average length of the Takter Transformation Baseline Assessment in organizations with up to 3,000 people

Short cycles

Each change on the roadmap moves in a short cycle. At the end of the cycle, the result is measured against the baseline. When it falls short, leadership decides whether the change continues, is adjusted or stops.

Length

About 30 days per cycle. Each cycle puts a measurement in front of leadership, and a change that does not bring the expected effect shows up in the first one.

The end of each cycle

A cycle ends in one of two ways. The result is measured against the baseline and recorded; or, when the result falls short, leadership decides whether the change continues, is adjusted or stops, and that decision is recorded too.

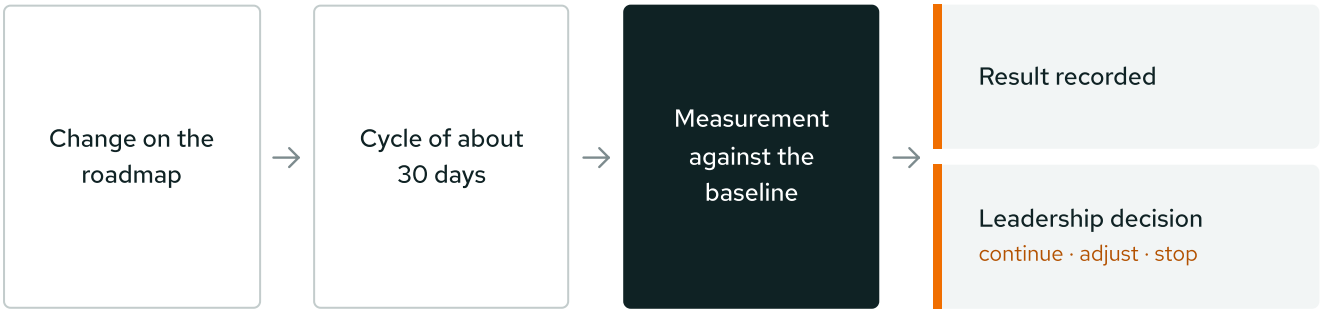
The evidence

Each cycle leaves a record of what changed, the figure before and after, the source and the decision taken. The evidence is organized for internal control, external oversight and the auditor.

Deliverables

- ✓ The result of each cycle, recorded against the baseline.
- ✓ The leadership decision, recorded, when the result falls short.
- ✓ The evidence of each cycle, organized for internal control, external oversight and the auditor.

ONE CYCLE



Value dashboard

The dashboard shows the value realized against the baseline and against the planned business case. After the project, the Value Office keeps measuring with the Takter Solutions platforms: Converge for contracts and Sustenext for ESG indicators.

Two comparisons

Each indicator appears against the baseline, to show how much it changed, and against the business case, to show how much of the plan has been realized.

The monthly review

Every month, leadership reviews the dashboard with Takter, and each deviation leaves the review with a recorded decision.

After the project

The Value Office keeps measuring against the same baseline, with Converge for contracts and Sustenext for ESG indicators.

Deliverables

- ✓ Value dashboard, updated every month against the baseline.
- ✓ Monthly review with leadership, with a decision on each deviation.
- ✓ Business case realized against plan, at the end of each cycle.



Capability that stays

The organization's team learns to update the baseline, read the dashboard and run the monthly review. The cycle thus continues after the project, and the next assessment starts from a new baseline.

The documented method

The method is written down for the organization's team, with what each part requires and delivers.

Training

Those who run the dashboard and lead the monthly review are trained to do it without Takter.

The dashboard handed over

The dashboard passes to the organization's team, which keeps updating it month by month against the baseline.

Deliverables

- ✓ The method documented for the organization's team.
- ✓ Training for those who run the dashboard and lead the review.
- ✓ The dashboard handed over to the organization's team.

WHAT STAYS WITH THE ORGANIZATION

The documented method, the dashboard and a team trained to run them.

The deliverables

Twelve deliverables, three per part. Each one is a document, a record or a capability that the organization keeps after the project.

01 Measured starting point

- ✓ Baseline signed off by the organization, with the source of every figure.
- ✓ Value map, with the estimated value and the indicator of each change.
- ✓ Roadmap with deadlines and one owner per change.

02 Short cycles

- ✓ The result of each cycle, recorded against the baseline.
- ✓ The leadership decision, recorded, when the result falls short.
- ✓ The evidence of each cycle, organized for internal control, external oversight and the auditor.

03 Value dashboard

- ✓ Value dashboard, updated every month against the baseline.
- ✓ Monthly review with leadership, with a decision on each deviation.
- ✓ Business case realized against plan, at the end of each cycle.

04 Capability that stays

- ✓ The method documented for the organization's team.
- ✓ Training for those who run the dashboard and lead the review.
- ✓ The dashboard handed over to the organization's team.



03

CHAPTER

How value is measured

Measurement follows five rules, which keep the figure of each cycle comparable with the baseline, from the first cycle until after the project. The last of them says what Takter does not do.

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The five rules of measurement

1 The baseline does not change during the project

The organization signs it off at the start, and a new baseline only comes with the next assessment. With the baseline fixed, the result of the first cycle and that of the last are measured against the same figure.

2 Every figure has a source

The dashboard shows where each figure comes from, and the origin can be traced down to the data. The source is the system, report or record the figure came from, with the extraction date, and anyone who reads the dashboard, including the auditor, can redo the calculation from it.

3 Actuals are compared with the plan

The business case set at the start is the benchmark for each cycle. The comparison with the baseline shows how much the indicator changed, and the comparison with the business case shows how much of that change was planned. Together, the two show whether the change delivered the value that justified the investment.

4 Measurement continues after the project

The Takter Solutions platforms keep measuring against the same baseline: Converge for contracts and Sustenext for ESG indicators. The organization's team reads the dashboard in the monthly review and prepares the baseline for the next assessment.

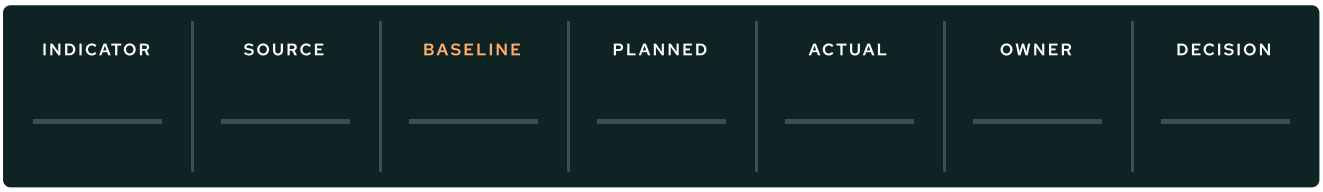
5 Takter does not audit, assure reports or certify

It designs and implements what the auditor and the certification body will verify. Verification lies with the independent auditor and, where a standard provides for certification, with the accredited body. Takt Framework is the method Takter uses to run every project, not a certification.

How to read a dashboard line

Each change on the roadmap takes one line of the dashboard. The line brings together what the baseline recorded, what the business case planned, what the cycle realized and what leadership decided.

Figure 1 · The columns of a dashboard line



No figures: each organization fills in its own at the starting point.

Indicator	What the change promises to move: a cost, a lead time, a volume or a level of risk
Source	The system, report or record the figure comes from, with the extraction date
Baseline	The value signed off by the organization at the starting point
Planned	The value the business case expects at the end of the cycle
Actual	The value measured at the end of the cycle, from the same source
Owner	Who is accountable for the change in the organization
Decision	When the actual falls short of the plan, the leadership decision: continue, adjust or stop

What to do: Take one indicator from the business case of the program under way and fill in the seven columns. The ones left empty show what is missing for the program to be measured.

04

CHAPTER

In practice

There is one method, and each practice applies it to its own subject. In the public and private sectors, it produces the same evidence, read by those who hold each one to account: external oversight, the board and the auditor.

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The method in the three practices

There is one method, and each practice applies it to its own subject.

Takter Transformation

Organizational transformation programs with value measured from start to finish.

STARTING POINT

The Baseline Assessment: processes, costs, lead times and value indicators.

VALUE DASHBOARD

The Value Office, month by month against the baseline.

Governance

Governance of IT, AI, ESG and public procurement.

STARTING POINT

The maturity assessment of each discipline: the ITIL® level, the nine dimensions of AI governance and the iESGo score.

VALUE DASHBOARD

The indicators of each discipline, such as SLAs met, AI systems inventoried and contractual deductions applied.

ESG Tech

Technology that measures, proves and supports the transformation of environmental and social results.

STARTING POINT

The emissions inventory and the IT footprint, with the origin of every figure.

VALUE DASHBOARD

Emissions and social indicators in Sustenext, with each new measurement.

Each practice has its own page at takter.com.br, under the Consulting menu.

Public and private sectors, and AI in the method

In the public sector

In government agencies and state-owned companies, the value measured is the public value of each program, with evidence for external auditors. The baseline records the service, the cost and the lead time before the program, and the dashboard shows what changed for citizens and for the budget. The evidence of each cycle is organized for internal control and for the courts of accounts.

In the private sector

In a company, the value measured is the result of the business case against the baseline: the cost, lead time and risk of each change. The evidence of each cycle serves the board and the auditor and, when the company reports ESG indicators, its sustainability reporting.

AI IN THE METHOD

AI goes into every deliverable, with human review of every source and management in line with the ISO/IEC 42001 guidelines. Takter's AI policy is published in the Trust Center, with its version and date.

takter.com.br/trust-center →

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BUILD BETTER NEXT.

Governance for sustainable business

Next step

Start with the starting point. A Takter specialist works with the organization to decide what to measure first and in which practice the method begins.

WEBSITE	takter.com.br
CONTACT	takter.com.br/en/contact
LINKEDIN	linkedin.com/company/takter

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