

Better Data, Faster Scope 3 Progress

How Reliable Carbon Data
Drives Supply Chain
Decarbonization at Scale



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Forewords



Dexter Galvin
SVP & Climate Ambassador,
EcoVadis

Climate change continues to batter supply chains, deepening disruption just as new geopolitical realities have made building resilience even harder. With the systemic shocks of the past year still taking hold and a super El Niño strengthening – already forecast to cost the global economy nearly \$1 trillion in 2027¹ – many companies remain dangerously unprepared for what lies ahead.

The alarm bells are going off globally. Instead of continuing to mute them, it's time to collectively act. We need better emissions data flowing through the ecosystem. We need more purposeful engagement with supply chain partners. And we need a true system-wide response, leveraging existing financing mechanisms, if our supply chains are going to withstand the next phase of the climate crisis.

This report highlights the opportunity for those who heed the warnings. Companies in the EcoVadis network are rapidly improving carbon maturity, helping them cut emissions faster, report more reliably, and forge better partnerships. Multinationals are using this enhanced visibility to engage suppliers with greater confidence and collaborate with industry peers to scale action – reducing risk, strengthening resilience, and unlocking value in the process.

The will to act may still be lacking across the broader economy, but leaders in the network are already proving what's possible.



Angela Hultberg
Global Head of Sustainability,
Kearney

For years, companies have been setting climate targets, building programs, and asking suppliers for more and better carbon data. That work matters. But ambition and commitments are not the issue – execution is. Companies are investing in Scope 3 programs, yet many still base target setting, procurement, and capital allocation on data that is simply not reliable enough to guide action or measure impact.

Data only creates value when it changes what we do. High-quality data is what allows companies to make better decisions, manage risk more effectively, engage the right suppliers, and understand where investments will have the greatest return.

We have spent a long time talking about targets and commitments. The next phase must be measurable action: reducing emissions, strengthening supply chain resilience, and building the capabilities to respond to disruption. The companies that improve the quality of their decisions will improve the quality of their impact.

This is how organizations move sustainability from ambition to advantage. You have the data – now act on it.

A word from the standard setters



David Kennedy
CEO, SBTi

Science Based Targets initiative

The corporate net-zero transition continues – those companies who have set targets are focusing now on managing transition risks through driving down their emissions, while many new companies are starting the journey: the number of companies setting targets with the SBTi has now grown to over 11,000, with thousands more committed to setting targets in the near future.

Scope 3 is central to the net-zero transition, because it typically accounts for 70-90% of total emissions. It is also inherently challenging, because of the multiplicity of factors that drive supply chain emissions, which can become barriers to action.

Companies do have levers to incentivize their suppliers to reduce emissions – more so when they work together collaboratively: evidence shows that companies engaging their suppliers are much more likely to meet their targets.

No company can deliver its climate target alone. Business leaders have an opportunity – and responsibility – to use their influence across their value chains, working with suppliers to set science-based targets and accelerate the transition to a net-zero economy. This will help to future-proof supply chains for an increasingly carbon-constrained world, enhance reputation with financial institutions and investors, and contribute to achievement of international climate objectives.



Tim Mohin
CEO, GHG Protocol

GHG Protocol

Scope 3 emissions often represent the largest share of a company's climate impact, making high-quality, decision-useful data an important enabler of effective climate action. As organizations work to better understand and reduce emissions across their value chains, the focus must increasingly be on improving data quality, transparency, and usability.

Greater harmonization and interoperability across standards, frameworks, and reporting systems can help improve comparability, reduce reporting burdens, and build trust in the information flowing through global supply chains. When carbon data can be generated once and used across business, reporting, and regulatory purposes, it stops simply being a reporting exercise and becomes an operating input: companies and their suppliers may be able to identify hotspots and prioritize interventions.

GHG Protocol is supporting this harmonization and interoperability agenda and helping build a more consistent global approach to greenhouse gas accounting. Ultimately, better data and greater interoperability are not ends in themselves; they are intended to support more informed decision-making, target-setting, performance tracking, and engagement across global value chains.

Executive summary:

The new Scope 3 lens

The current risk landscape is transforming how executives view the carbon risk and opportunity in their supply chains. Leaders are looking at Scope 3 action through a more strategic and value-oriented lens, shifting their focus to building resilience and competitive advantage. But many leaders are trying to make progress on ambitious decarbonization strategies using data too unreliable to support effective decision-making. Better carbon data closes this gap, giving executives the intelligence needed to de-risk supplier networks and capture real value.

EcoVadis has assessed the carbon performance of roughly 56,000 companies in its network over the past year. This report draws on that data – including the emissions figures shared directly through the platform – to explore three overarching themes:

1. The Scope 3 measurement gap has real costs.

While Scope 3 reporting is rising, relying on low-quality emissions estimates consistently masks the true scale of a company’s upstream footprint. This leads to flawed targets and strategies, misdirected investment, and unexpected regulatory and commercial costs. Improving data reliability not only uncovers hidden emissions, but also reveals critical supply chain hotspots and the suppliers already outperforming generic industry averages.

2. Reliable data drives better decisions and faster progress.

Companies investing in carbon data reliability – and acting on the improved insights – are making better decisions, reducing emissions faster, and unlocking value beyond compliance. Better data helps build operational maturity, which in turn strengthens a company’s ability to engage its own suppliers on carbon. This drives a reinforcing loop, accelerated by continually improving data, widening the gap between leaders and those still relying only on estimates.

3. The network effect scales visibility and impact.

Supply chain emissions are heavily concentrated in a small number of high-impact suppliers. This group is already deeply connected across buyer-supplier networks, meaning targeted engagement to help them improve their carbon data can enhance Scope 3 coverage and reliability for dozens of buyers at once. When this takes effect at scale, better data flows more freely across networks and measurable reductions accelerate.

Inside the dataset

300+ buyers

assessing suppliers through the EcoVadis carbon platform.

56k+ companies

in the EcoVadis network assessed on carbon performance over the past year.

56%

of these companies share Scope 1&2 data.

40%

also share Scope 3 data.

12%

of those reporting have verified Scope 1&2 data.

[More on the dataset and methodology](#)

Executive summary:

Key findings

The four key sections in this report show that investing in more reliable carbon data delivers more than compliant reporting – it helps companies save money, perform better, engage suppliers more effectively, and shorten the pathway to a resilient, low-carbon supply chain.

The Scope 3 Challenge

Companies may be underestimating Scope 3 by up to 2.7x.

The measurement gap between estimates and primary data reveals a potential 2.7x underestimation of upstream Scope 3 emissions. While improving data reliability can initially expand a company’s footprint, this visibility is what accelerates reductions over time.

[View finding](#)

Better data drives reductions and cost savings across the supply chain.

Companies with high-reliability Scope 1&2 data reduce operational emissions 50% faster than lower-reliability peers. This is worth ~\$5 per metric ton of carbon in annual savings by 2030, which could scale to \$135 million (27x Scope 3 multiplier) for a company with 1 million tCO₂e in operational emissions.

[View finding](#)

The network effect

Emissions are concentrated in a small but highly connected group of suppliers.

This group is connected to 72 buyers on average, meaning targeted engagement of just one supplier can improve Scope 3 visibility for dozens of buyers at once. Suppliers with verified data are 3x more connected than those with low-reliability data.

[View finding](#)

Companies with verified data are ~8x more likely to engage suppliers.

Only 7% of companies currently engage suppliers on carbon, leaving the highest-impact Scope 3 lever untouched for most. But those with verified Scope 1&2 data are roughly 8x more likely to do so than those with low-reliability data (37% vs. 4.5%).

[View finding](#)

The operational blueprint

Supplier engagement increases science-based target delivery by ~6x.

Companies engaging suppliers on carbon are roughly 6x more likely to deliver on science-based targets than those that do not – and adding high-reliability data amplifies this further.

[View finding](#)

Progress on five key carbon themes is tied to ~2x faster reductions.

Companies making progress on targets, reporting, governance, Scope 1&2, and Scope 3 cut emissions nearly twice as fast as peers and are significantly more likely to meet reduction targets.

[View finding](#)

The Scope 3 playbook

Leading buyers build a strong foundation for Scope 3 action.

The best programs embed accountability for Scope 3 progress across procurement, risk, and other functions. They also pair formal supplier requirements with high-touch engagement and commercial incentives.

[View finding](#)

Product-level data is the next frontier of supply chain visibility.

Leading buyers are already building toward product-level carbon footprints. Those investing in data reliability and supplier relationships now will be best positioned to respond as new requirements emerge.

[View finding](#)

The Scope 3 challenge

“Decarbonization is not treated as a compliance exercise. What we’re doing is embedding sustainability into how we create value for our customers and manage risk across our supply chain.”

Aidan Curry
Head of Supplier Sustainability, Hitachi Rail



Pressure to decarbonize supply chains is growing

While the past few years have transformed how leading executives think about Scope 3 decarbonization, the past few months have reinforced the urgency of action. Five interconnected pressures are raising the costs of inaction and value of a proactive approach across the supply chain:

- **Climate impacts are battering supply chains:** 47% of companies globally (94% in North America) reported higher costs from physical climate impacts last year, driven by supply chain disruption, commodity price volatility, and damage to infrastructure.² Companies proactively engaging suppliers on climate risk are better positioned to build resilience against these disruptions.
- **Energy volatility is rising:** For energy-intensive industries, fuel and power make up over two-thirds of total production costs. Oil price unpredictability drives up costs at every step of the supply chain, from electricity to critical inputs such as steel, chemicals, and agricultural commodities. Supply chain analysts now describe this volatility as structural rather than cyclical, with no resolution in sight.³

- **Regulators are collecting:** Compliance costs are rising quickly. The EU's Carbon Border Adjustment Mechanism now requires companies to purchase certificates for the embedded carbon in imported products at a price of ~\$92 per tCO₂e (EU ETS price as of July 2026). Packaging regulations like the EU's PPWR are also introducing new fees and taxes that directly affect supply chain costs.
- **Carbon is the new competitive currency:** MSCI and S&P frameworks now tie Scope 3 performance directly to ESG ratings, index inclusion, and investability. Investing in supplier carbon data and capabilities now reduces financial exposure and strengthens long-term competitiveness.
- **AI is amplifying risk and opportunity:** Nearly two-thirds of large multinationals report using AI tools for carbon data validation, but most are processing data that is unverified or inherently flawed.⁴ When AI operates on unreliable inputs, it risks spreading errors across entire supplier networks at speed and scale. The companies best prepared to benefit from AI deployment are those already investing in reliable supplier data.

~\$1 T

projected cost of the super El Niño in 2027 — the cost of inaction is immediate and growing.⁵

10 days

average gap between billion-dollar US climate disasters in 2025, down from 82 days in the 1980s — supply chains face a new normal.⁶

\$7 T

the value of the green economy by 2030, growing twice as fast as conventional revenues — the opportunity is already here.⁷

62%

of S&P 500 companies with Scope 3 targets have seen flat or rising emissions since 2021 — execution is not keeping pace with ambition.⁸

Companies are underestimating the Scope 3 challenge

Despite the growing pressure, supply chain decarbonization is being slowed by a data ecosystem built and scaled on a shaky foundation. More supplier data is flowing downstream than ever, but quantity is not the same as quality and much of it is too unreliable to drive progress. And while AI tools have significant long-term upside, they are currently amplifying the problem.

Primary supplier data is still rare

A company’s Scope 3 footprint is assembled from the operational emissions of the companies it buys from. Where those figures are unavailable, which is most of the time, they are estimated from spend using industry averages. Across the network, 40% of companies report a Scope 3 figure, but fewer than one in ten built it from primary supplier data.

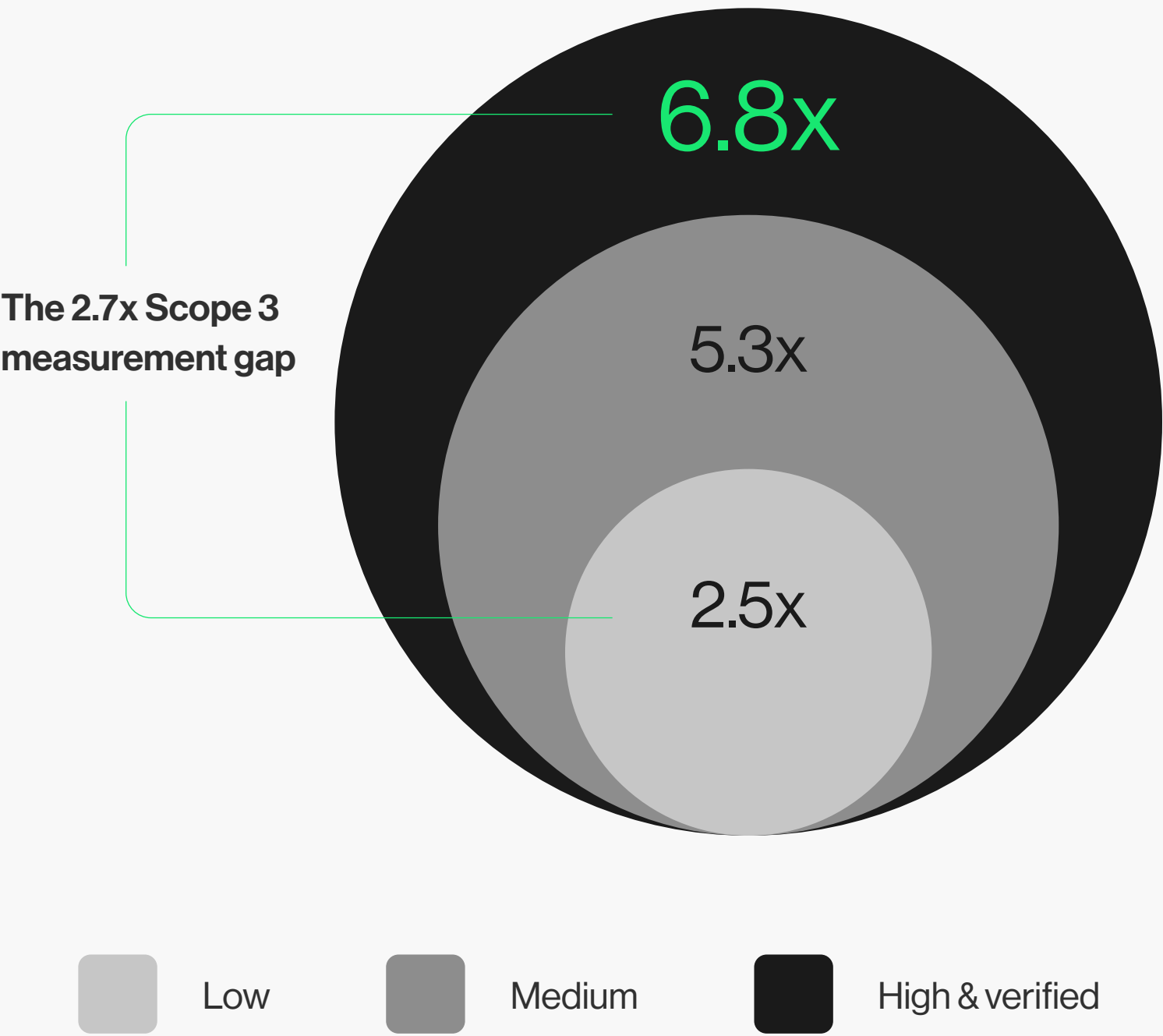
High-reliability data reveals “hidden” emissions

The average company’s upstream Scope 3 emissions are 27x greater than its operational footprint. The median figure is 6x, with wholesale and retail at the high end (48x) and transportation at the low (2x). With such a wide gulf between operational and supply chain emissions, inaccurate supplier data makes underestimation far more likely.

Companies relying on lower-reliability data report a median Scope 3 multiplier of 2.5x, rising to 6.8x for those with high-reliability or verified data (more on the Data Reliability Levels [here](#)). The difference reveals the gap companies need to close to gain full visibility and suggests they may be underestimating their true upstream Scope 3 footprint by as much as 2.7x. While better data can initially expand a reported footprint as previously uncounted emissions come into view, companies typically find it shrinks year-over-year from this more accurate baseline – revealing genuine performance gains that estimates had previously obscured.

Median Scope 3 multiplier by data reliability level

Companies with low-reliability data may be underestimating their upstream Scope 3 footprint by 2.7x, leading to unrealistic targets, misdirected investment, and strategies that do not deliver.



Supply chain reporting is business-critical

Scope 3 reporting is tied to 2x faster reductions

Companies actively reporting on Scope 3 emissions cut their own direct emissions by a median of 8.4% over two years (2022-2024) – more than twice as fast as those only reporting on Scopes 1&2. When companies have both highly reliable operational data and reported on Scope 3 emissions, the reduction rate climbs to 9.3%.

This reinforces the idea that companies should not wait to perfect their own reporting before acting on their supply chain. A solid Scope 1&2 foundation is important, but supplier engagement builds capabilities that benefit both sides.

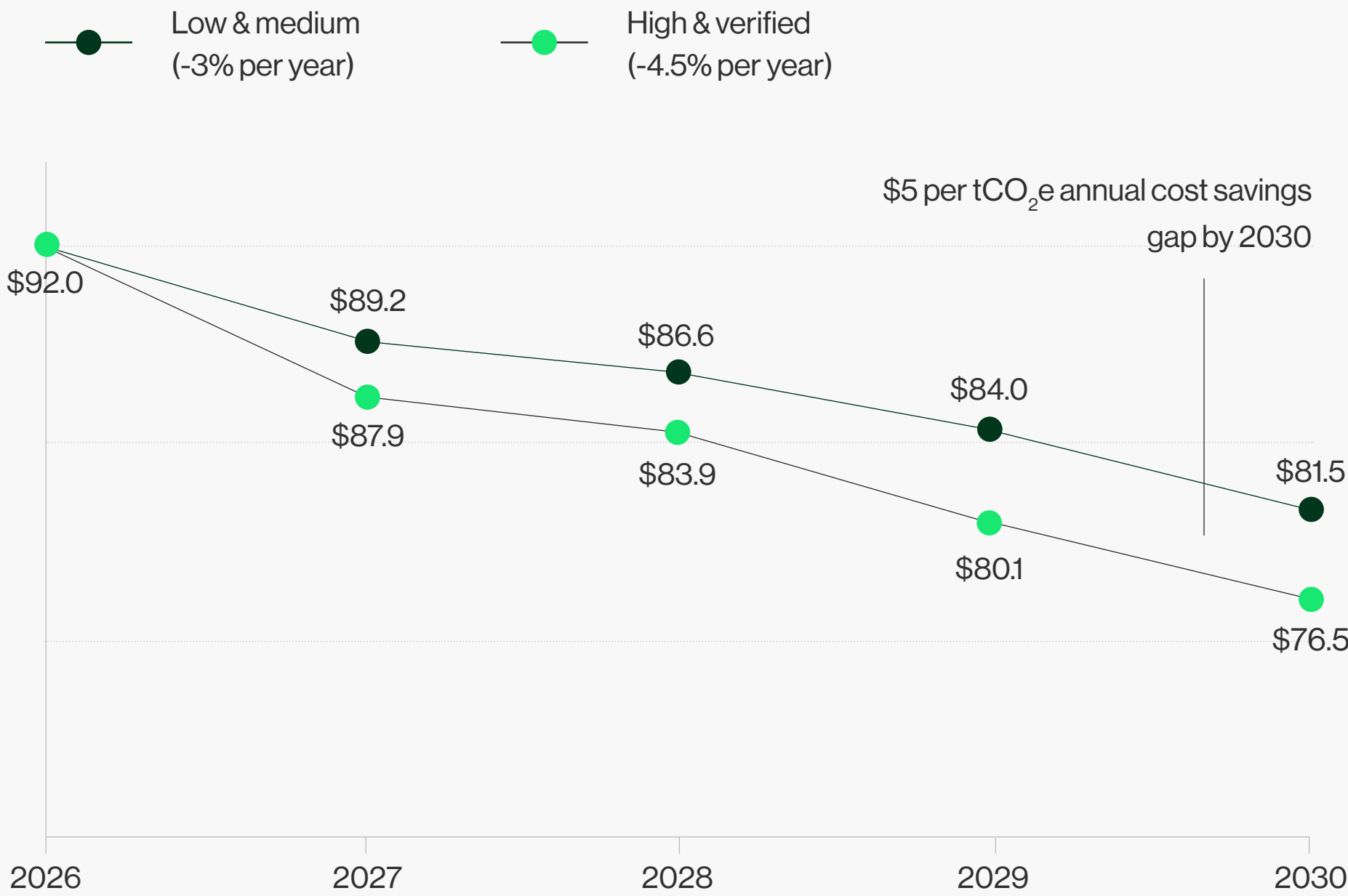
High-reliability data can drive cost savings across the supply chain

The analysis shows that companies with high-reliability or verified Scope 1&2 data reduced operational emissions 50% faster than those with low- or medium-reliability data over the same two-year period (-4.5% vs. -3.0%). At the current EU ETS carbon price, that faster reduction rate translates to \$5 in annual savings per metric ton of operational emissions by 2030.

Scaled across the typical supply chain, the value of this performance gap could be massive. In a highly aspirational scenario where suppliers across the chain achieve the same improvement in data reliability, a large enterprise managing 1 million tCO₂e in operational emissions – such as those in the consumer goods, retail, or purchased goods sectors – could see cost savings of \$135 million annually by 2030. This is based on the average operational-to-Scope 3 multiplier of 27x.

The cost advantage of reliable data widens every year

Cost savings gap per metric ton of carbon: low/medium vs. high/verified Scope 1&2 data (based on EU ETS spot price of €80 as of July 2026 – converted to \$92).*



* Compares median annual operational reductions of low/medium data-reliability suppliers (-3.0%, n=3,932) against high/verified-reliability peers (-4.5%, n=1,179).

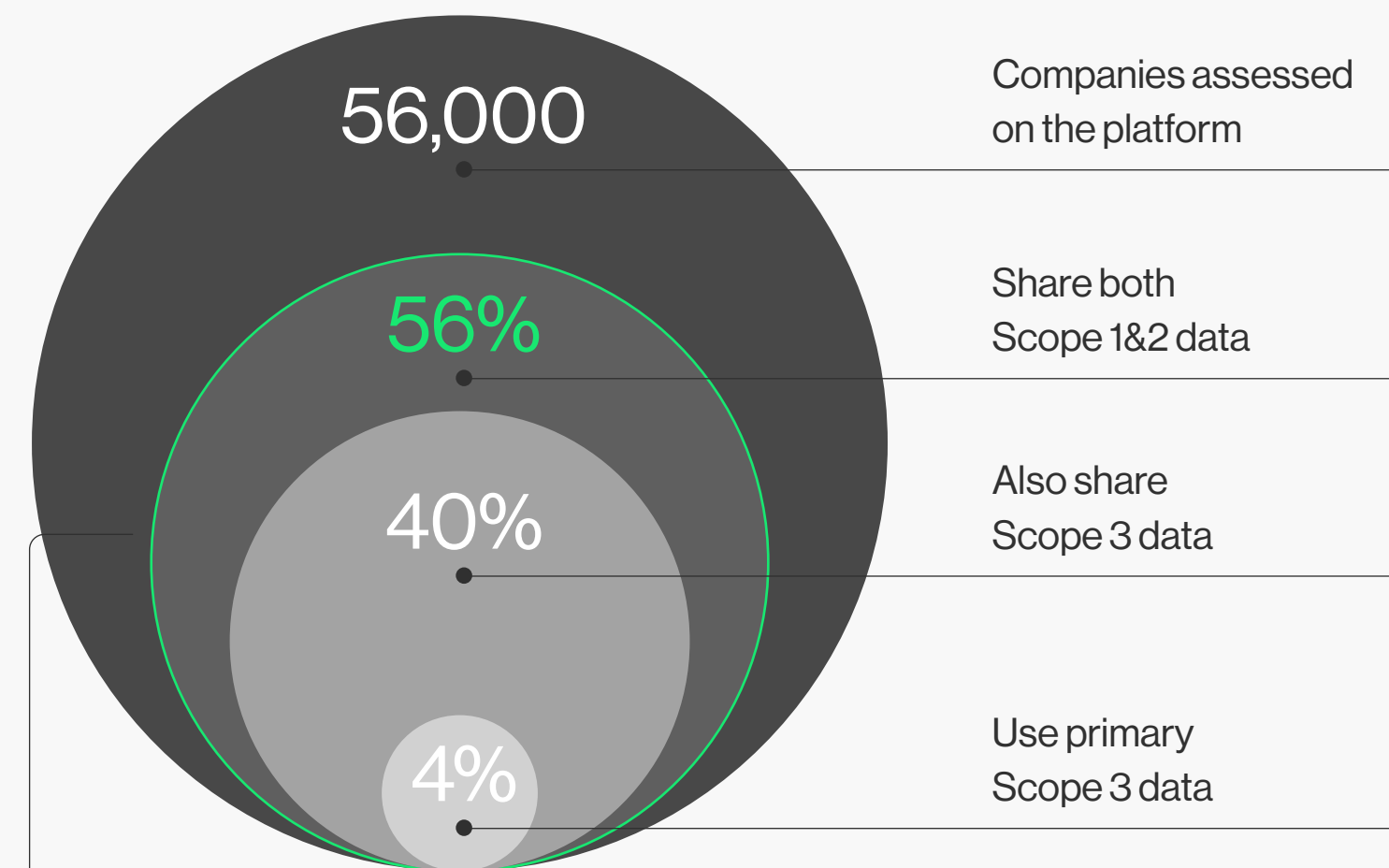
The network effect

“We are part of this community and platforms like this allow us to support the multiplier effect. It’s not just a few buyers asking suppliers to do this – a growing number of buyers are asking.”

Lucia Melendo
ESG Director, Colt Technology Services



Over half of companies now share operational data – primary Scope 3 remains rare



Reliability of reported Scope 1&2 data

Percentage of companies at each reliability level.

33%
Low

21%
Medium

33%
High

12%
Verified

The network effect

Data availability and reliability across the EcoVadis network

The 56,000+ companies in the network are the primary source of Scope 3 data for the buyers they supply. What they report, and how reliable it is, significantly impacts the accuracy of their customer's supply chain emissions calculations.

Reporting is on the rise but data reliability varies

More than half of companies (56%) report Scope 1&2 data to the platform. Since buyers draw on this data directly for their Scope 3 accounting, reliability is critical. Of the roughly 31,500 companies reporting operational data, there is an even amount sharing both low- and high-reliability data (33% each).

12% currently have third-party verified Scope 1&2 data, the highest reliability level available for primary carbon accounting.

Scope 3 reporting extends visibility up the chain

40% of the network also reports Scope 3 data, giving buyers insights into the next tier of their supply chain. But there is a significant reliability drop off, with only 4% of companies using primary supplier data for these calculations. For most buyers, this means their Scope 3 picture fades beyond Tier 1 and disappears almost entirely beyond Tier 2.

High-impact suppliers are key to accelerating progress

A Scope 3 breakthrough is closer than many companies might think. Emissions are heavily concentrated in a small number of highly connected supply chain hotspots, meaning targeted engagement by just a few buyers can significantly improve Scope 3 visibility and accelerate reductions across the network.

Most network emissions come from a few suppliers

The top 10% of emitters account for 95% of all Scope 1&2 emissions reported across the network over the past year – the top 1% were responsible for well over half.

For buyers, this underscores that the data bottleneck does not need to be solved across the entire supply chain at once. Focusing on helping high-emitting suppliers build primary data capabilities is key to near-term progress.

The highest emitters are the most connected

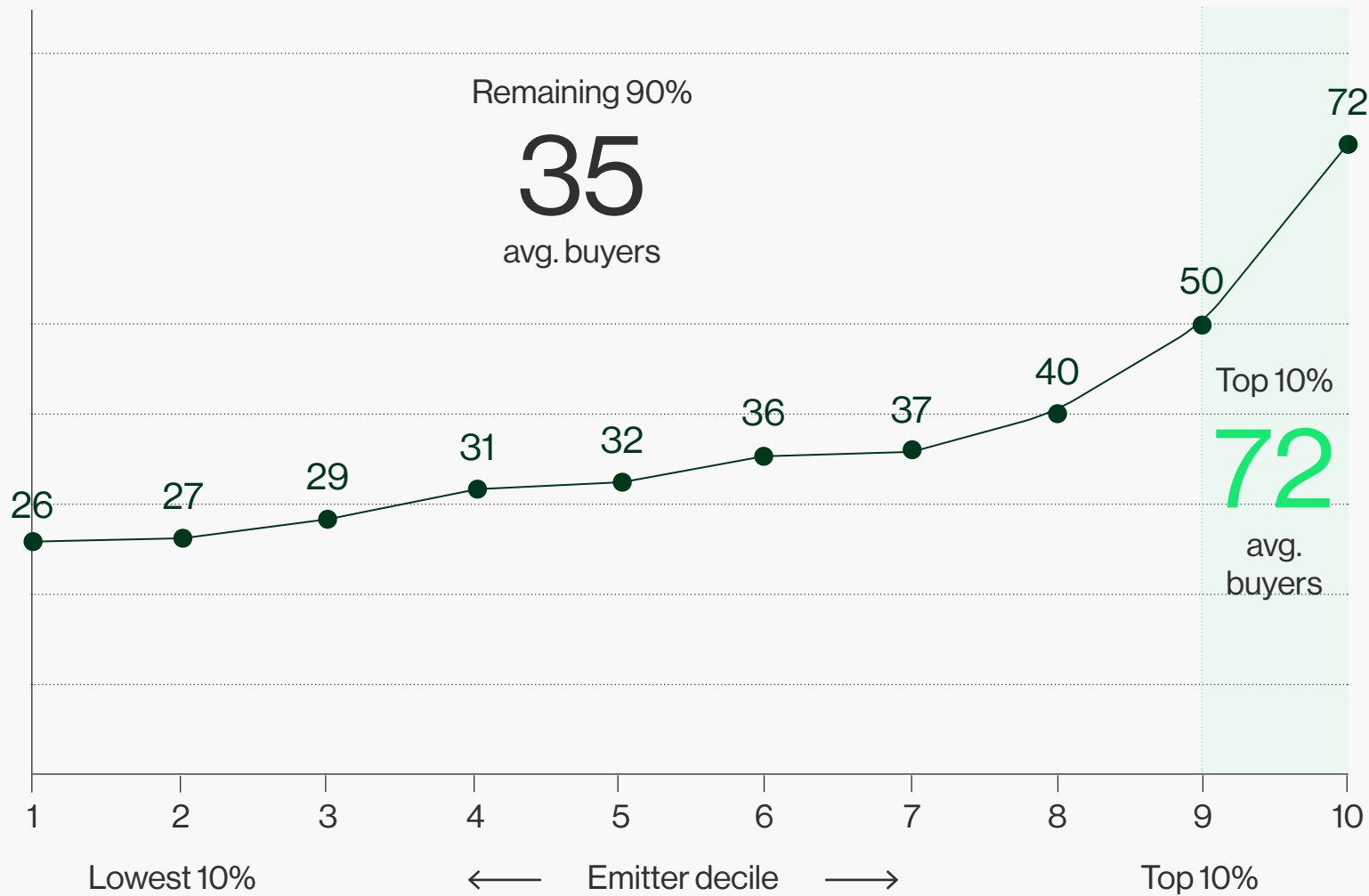
More emissions typically means more connection – this is intuitive given high emitters tend to be larger companies that naturally have more customers. But the data shows just how much more connected they are.

The top 10% of emitters are connected to 72 buyers on average, more than double the average of the remaining 90%. This relatively small group accounts for roughly 223,000 buyer-supplier links across the network. High buyer connectivity is strongly correlated with participation in Sector Initiatives, as large suppliers with many buyers are more likely to join industry initiatives.

Improving the data reliability of a single high-emitting supplier simultaneously strengthens the carbon intelligence of dozens of buyers. As this effect takes hold at scale, network-wide Scope 3 visibility expands quickly and brings deep reductions within reach.

The top 10% of emitters are connected to 72 buyers on average

Number of buyer connections on average per emissions decile across the EcoVadis network.



Top 1% of emitters account for

61%

of reported network emissions

Top 5%

88%

Top 10%

95%

Better data travels faster through the network

Companies in the network with verified Scope 1&2 data – built from primary sources rather than estimates – have three times as many buyer connections as those with low-reliability data. This suggests verified data is becoming a commercial signal helping companies attract more business.

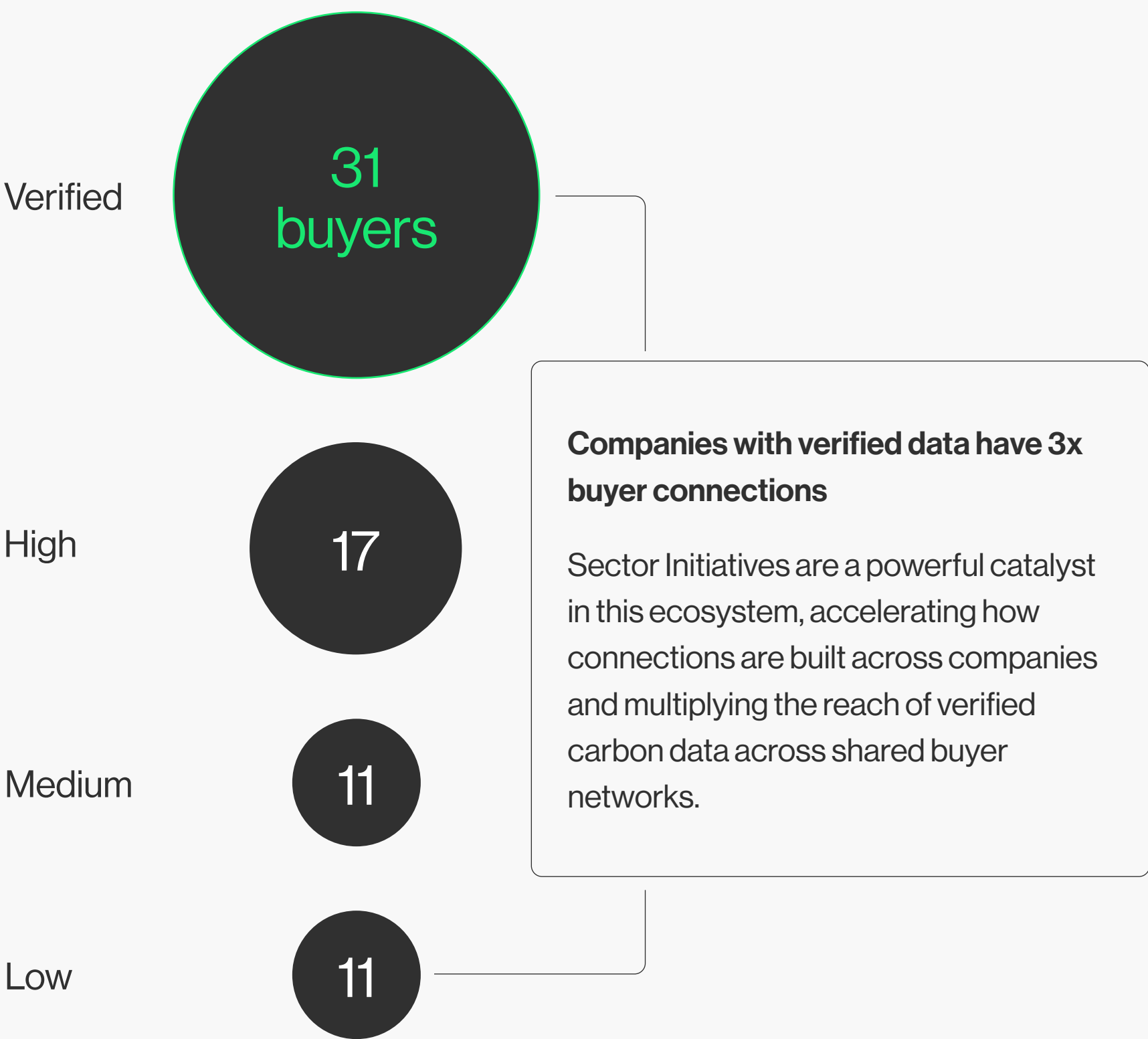
Verified carbon data is already flowing to buyers

Verified data is already flowing downstream to a growing number of buyers. Companies that share this high-reliability data widely will increasingly be rewarded for their enhanced transparency. And as the benefits of better Scope 3 data compound for buyers, they will in turn push suppliers lower on the reliability curve to improve.

This synergy steadily raises data reliability across the network. Buyers gain wider access to the primary data they need for Scope 3 accounting, and companies build better commercial relationships.

Verified Scope 1&2 data is becoming a commercial signal

Median number of buyer connections per data reliability level.



Cascading Scope 3 action beyond Tier 1

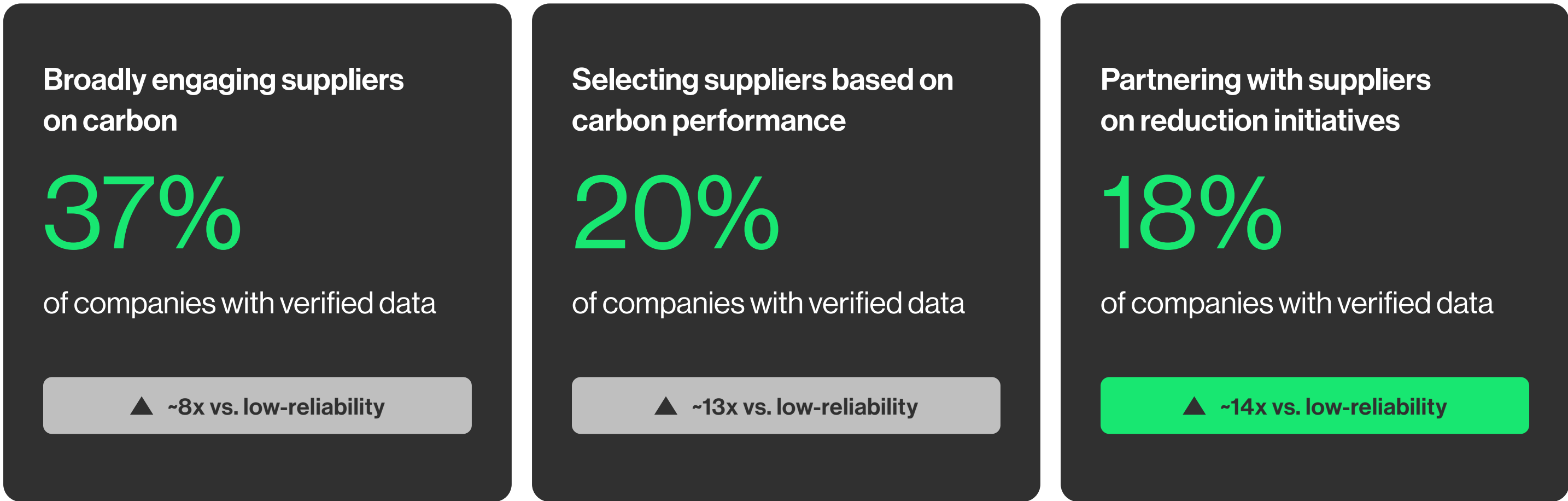
Data reliability is a strong predictor of supplier engagement

Strong data is a key predictor of effective collaboration on carbon. Companies in the network with verified Scope 1&2 data are far more likely than those at lower reliability levels to engage suppliers, and significantly outpace even high-reliability peers on integrating carbon metrics into sourcing criteria and partnering on reduction initiatives.

These findings reinforce the importance of building a strong foundation for measuring and managing operational emissions. Companies investing in their data reliability and broader carbon maturity bring greater credibility and experience to help their own suppliers improve, delivering better Scope 3 visibility for the next engagement cycle.

Verified Scope 1&2 data is linked to much higher engagement rates

Percentage of companies engaging, sourcing, and partnering with suppliers by data reliability level.



Sector collaboration catalyzes engagement

EcoVadis-powered Sector Initiatives (SIs) bring together leading buyers to collaborate on shared carbon challenges across 12 sectors, including aviation, healthcare, and food & beverage. They help buyers more effectively engage the companies in their supply chains by streamlining the sharing of data and best practices.

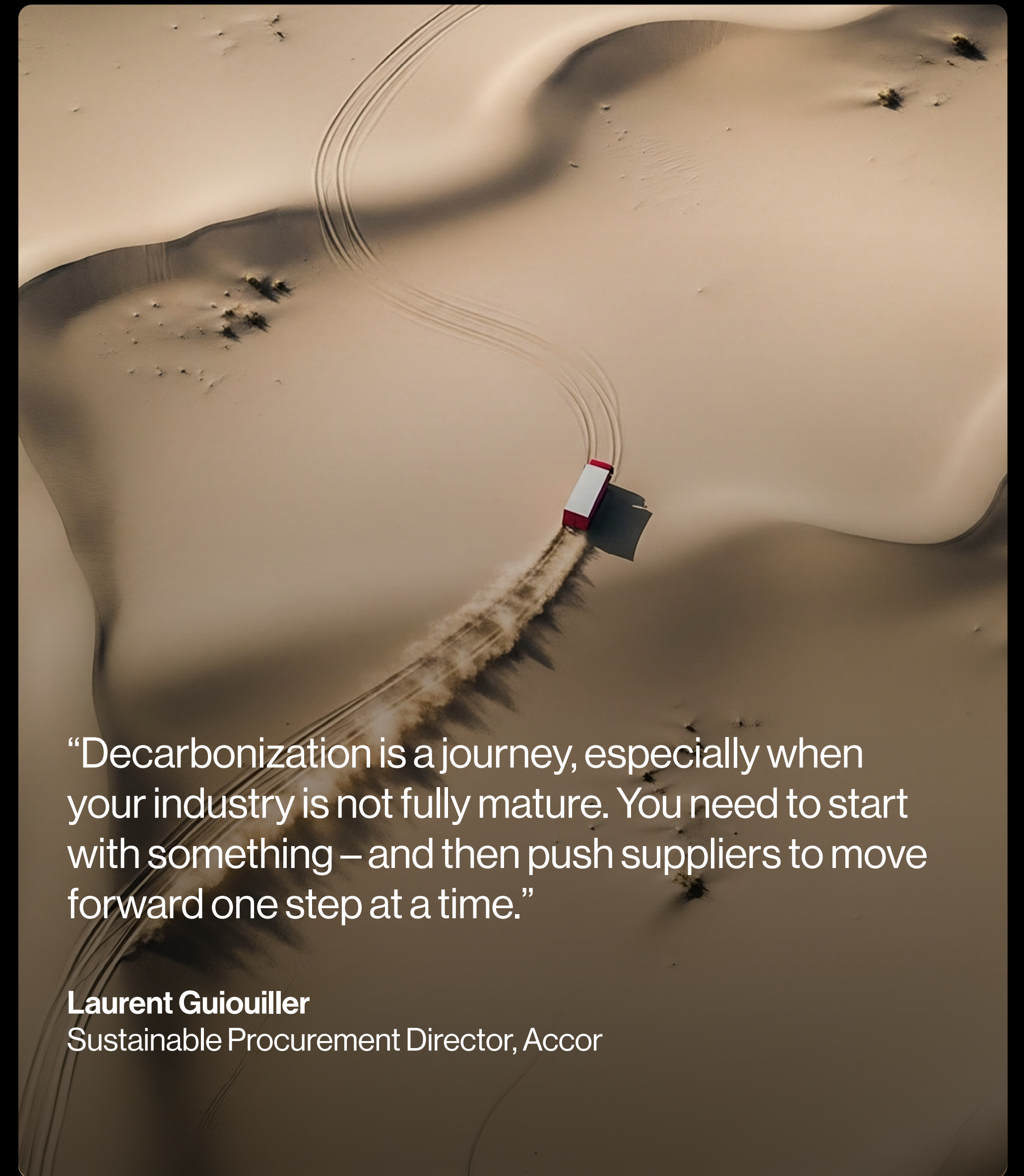
Companies in SIs are more likely to have high-reliability or verified data – 45% versus 37% for those outside one. This suggests SIs not only build Tier 1 capabilities but, given the link between data reliability and supplier engagement, also help accelerate action into the next tier.

“I am convinced that we absolutely need to collaborate and have a unified approach. If we are alone at Accor, it will be complicated to make some suppliers move.”

Laurent Guiouiller
Sustainable Procurement Director, Accor

The operational blueprint

How companies in the network are building maturity and cutting emissions



“Decarbonization is a journey, especially when your industry is not fully mature. You need to start with something – and then push suppliers to move forward one step at a time.”

Laurent Guiouiller
Sustainable Procurement Director, Accor

The reinforcing carbon maturity and data reliability loop

Investing in carbon maturity and data reliability creates a mutually reinforcing loop. Once a solid foundation for measuring, integrating, and acting on carbon data is built, this loop accelerates. More maturity produces better data, and better data enables companies to refine targets, strategies, and actions.

As maturity grows, companies can also provide more reliable carbon data to the buyers they supply while building the capability to more effectively engage their own suppliers.

The benefits of investing in data reliability and carbon maturity

More reliable data drives faster reductions

Companies with high-reliability or verified data reduced gross Scope 1&2 emissions by 4.4% over a two-year period versus 2.6% for those with low or medium-reliability data.*

1.7x

faster reductions

Leader-level maturity compounds the gains

Maturity follows a similar pattern. Companies with leader-tier maturity in the EcoVadis network – those with stronger governance, practices, and supplier engagement – reduce their operational emissions four times faster than those at the lowest maturity levels.

4x

faster reductions

Verified data means more targets hit

Better data is also linked to a higher chance of achieving carbon commitments. Among those with science-based targets, companies with verified data stay on track 77% of the time versus 54% of those with less reliable data.

1.4x

higher target delivery rate

* Based on a correlation analysis using current data reliability levels (2025/26). The 3% vs. 4.5% figures on p.10 use a different methodology – a longitudinal study tracking companies from a 2022 baseline – and are not directly comparable.

Climbing the operational carbon maturity ladder

Many companies try to reduce operational emissions before building a foundation to measure them – 81% at a Beginner carbon maturity level have taken initial actions on Scopes 1&2, but only 9% have a target or plan. While this is a natural first step, progress stalls quickly without a broader carbon management system. By the time companies reach the Intermediate level, most have closed this gap (68% have a carbon target or plan at this level).

Breaking through the Intermediate bottleneck

EcoVadis measures carbon maturity across five levels – Insufficient, Beginner, Intermediate, Advanced, and Leader – based on a company’s governance, actions, and reporting on emissions.

While suppliers climb the carbon maturity ladder at their own pace, progression naturally shifts by stage. Early steps are highly accessible, with 32% of companies at the Beginner level moving to Intermediate upon reassessment. Progressing from Intermediate to Advanced requires deeper structural change, which has led to just 16% of companies moving between these levels over the past year.

This points to a critical bottleneck preventing companies from reaching higher data reliability, reporting, and performance levels. The analysis identified the top five actions that predict a breakthrough.

Carbon maturity progression and the actions that predict a breakthrough

Percentage of companies at each EcoVadis carbon maturity level that moved up to the next upon reassessment.

Advanced 22%

Intermediate 16%

The Intermediate bottleneck

Only 16% of companies at the Intermediate level moved up to Advanced upon their latest assessment.

Beginner 32%

Insufficient 43%

Top actions predicting a breakthrough

% of companies that moved up with these actions

- Management pay linked to GHG reductions (43%)
- Partnered with suppliers on GHG reductions (43%)
- Collected primary Scope 3 data from suppliers (37%)
- Time-bound, low-carbon transition plan (36%)
- Dedicated GHG management budget (35%)

Building an integrated decarbonization engine

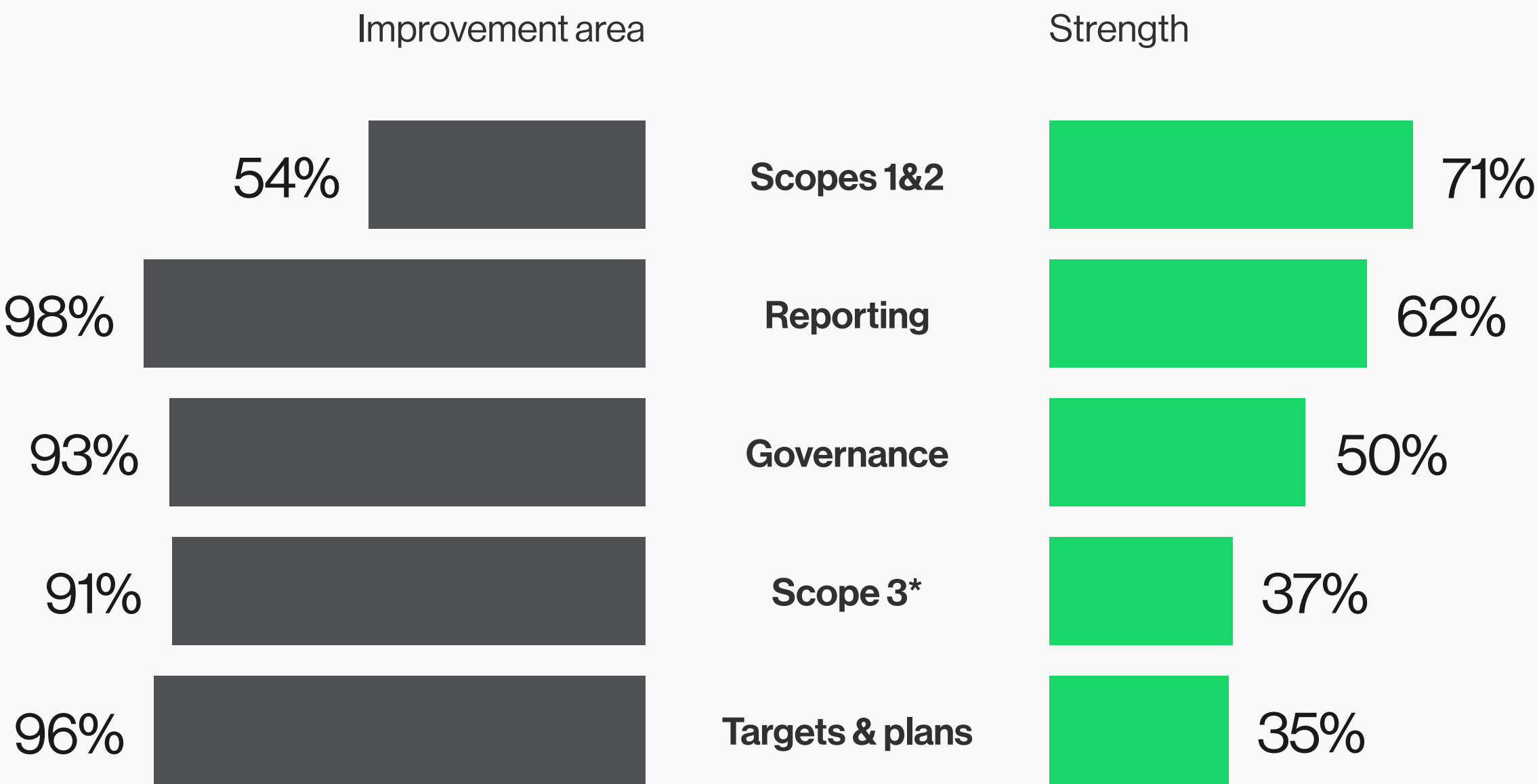
Companies build maturity and accelerate decarbonization when they make consistent progress across five key themes: governance, targets and plans, reporting, Scopes 1&2 (operational actions), and Scope 3 (supply chain actions). Those acting across all five themes reduced their operational emissions by 7.8% over a two-year period, compared to 4.4% for those acting on three themes or fewer.

Action is uneven across the five themes

Carbon scorecard data shows how many companies have at least one strength or improvement area on each theme. Nearly three-quarters can demonstrate concrete action on Scopes 1&2, but this drops to 37% for Scope 3. Virtually all have critical gaps on reporting, governance, Scope 3, and targets and plans.

Companies are acting on Scopes 1&2 – but lag on target setting and Scope 3

Percentage of companies with at least one strength or improvement area on each theme, based on EcoVadis carbon scorecard data.



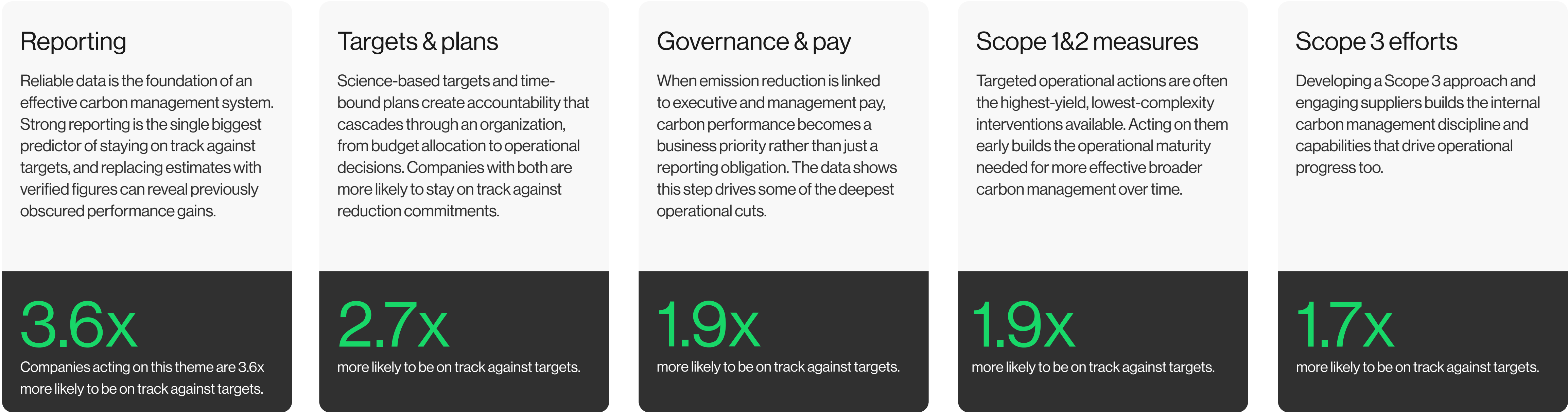
* Based on the 27,037 companies (of 56,000 assessed) with at least one Scope 3-themed KPI. Small and medium-sized companies in non-office activities are excluded, as Scope 3 indicators are not activated for them.

Concerted action drives Scope 1&2 reductions

When organizations act on these five themes in a concerted way, they build the maturity needed to report better data to customers, make measurable progress on reduction targets, and engage suppliers on carbon.

Companies acting on all five themes are 25x more likely to keep pace with targets

Roughly three-quarters of companies with a strength across all themes are on track or ahead of their reduction targets – compared to just 3% for those with none. Reporting increases the odds of staying on track more than any other theme, an indication that measurement is the foundation on which all other progress depends.



The 10 actions with the greatest impact on Scope 1&2 reductions

Median Scope 1&2 reduction by action over a two-year period (2022–2024).

Network reduction average over two-year period

-7%

Average reduction over same period with top 2 actions

-14%



Scope 3 action is a powerful lever for operational progress

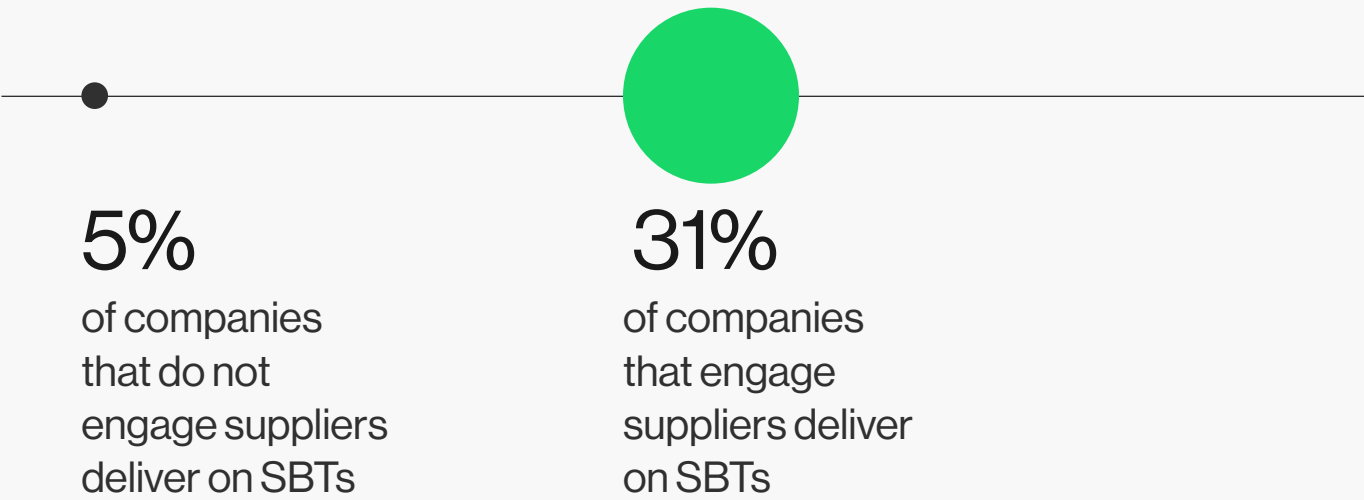
More than half of the top 10 most impactful actions for reducing operational emissions are directly connected to supply chain action: developing time-bound Scope 3 targets and plans, sourcing based on emissions profile, tracking both upstream and downstream emissions, and partnering with suppliers on reduction initiatives. But these external actions help build the internal carbon management discipline and capabilities – the governance, data systems, and accountability structures – that drive operational progress too.

Supplier engagement and data reliability boost target delivery

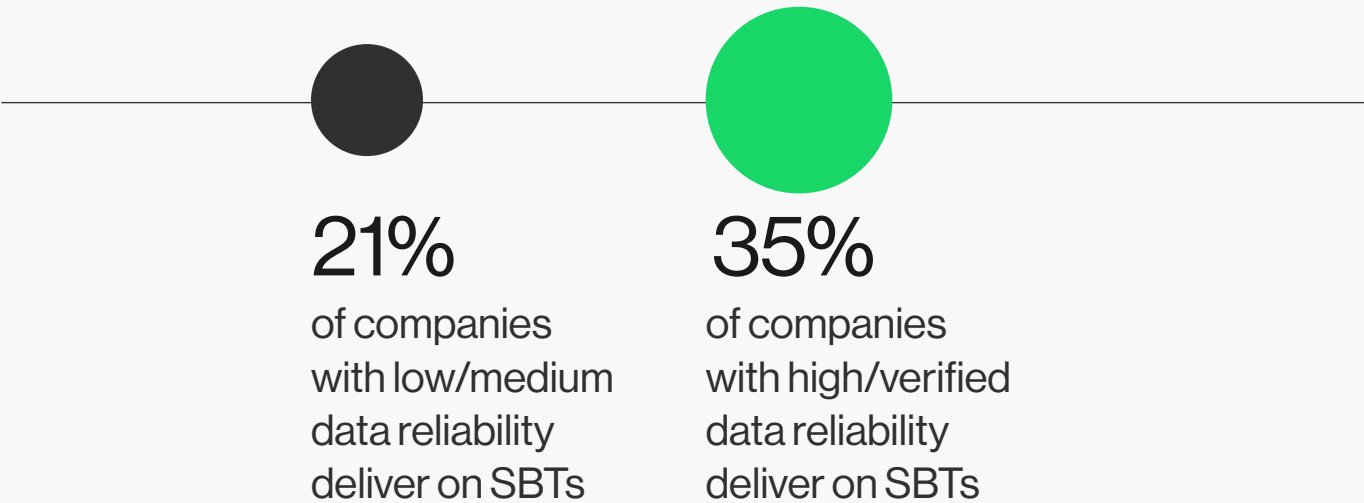
While 33% of suppliers have set carbon reduction targets (across any scope), those without supplier engagement show a delivery rate of just 1 in 20 (~5%). Actively engaging suppliers has a big impact on closing this gap, increasing the likelihood of target delivery by roughly 6x. But with only 7% of companies currently engaging partners on carbon, there is significant room to scale this impact across the network.

Reliable data boosts performance against targets even further. Companies with both strong engagement and high-reliability data are seven times more likely to deliver on targets than those with neither.

Supplier engagement yields a ~6x higher science-based target delivery rate

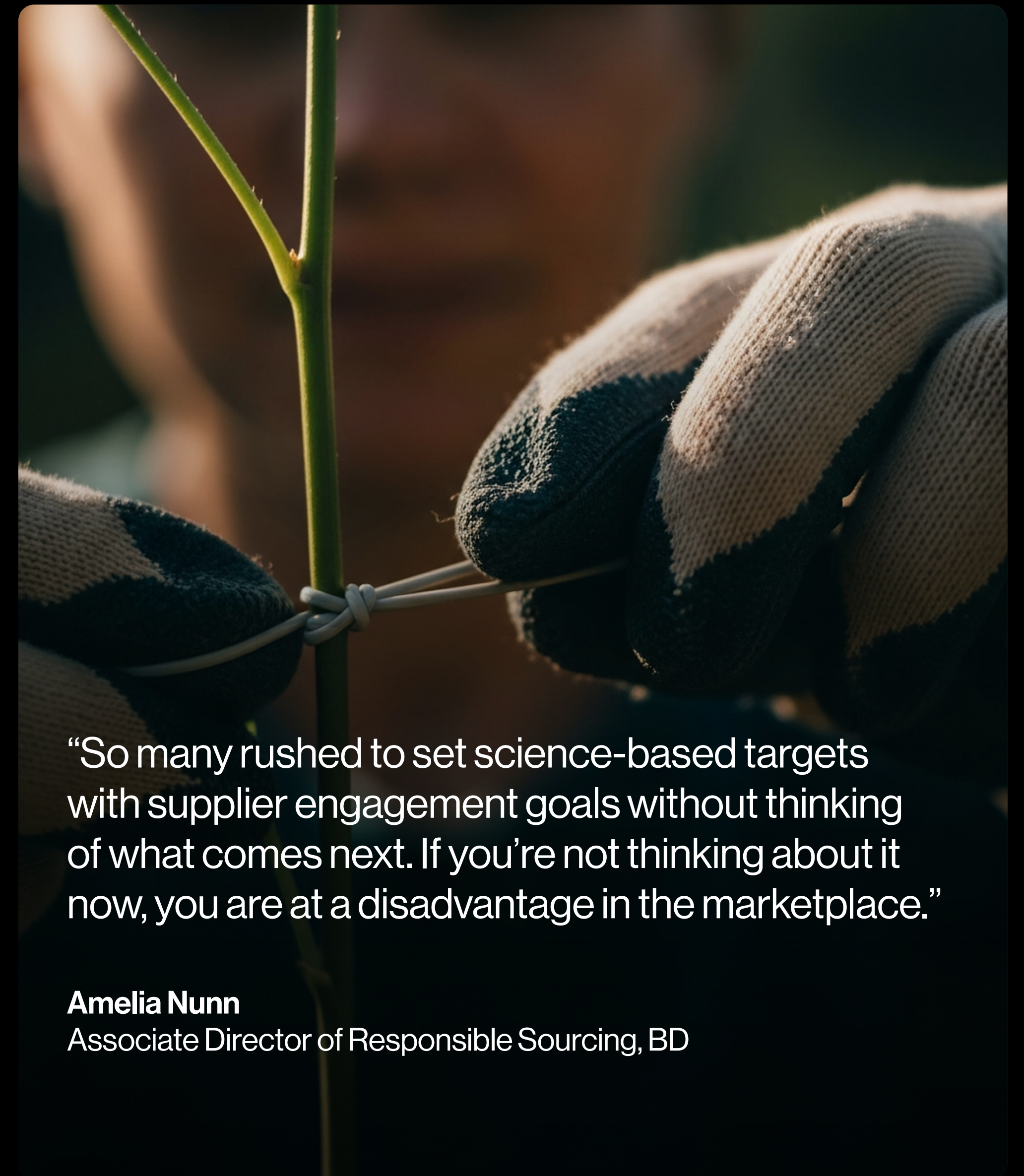


Among companies engaging suppliers, high-reliability or verified data increases target delivery by ~1.7x



The Scope 3 playbook

How leading buyers are building lower
carbon, more resilient supply chains



“So many rushed to set science-based targets with supplier engagement goals without thinking of what comes next. If you’re not thinking about it now, you are at a disadvantage in the marketplace.”

Amelia Nunn

Associate Director of Responsible Sourcing, BD

How to drive more value through Scope 3 programs

The organizations making the most Scope 3 progress have reframed carbon as a strategic driver of risk and value. Procurement sits at the center of this shift – building visibility into supplier carbon performance, converting that intelligence into decisions, and driving improvement across the supply chain. Three key actions consistently separate the leaders from the rest.

Building cross-functional governance

Leaders make Scope 3 action a shared objective, with procurement, sustainability, and others working from the same data toward shared goals.

How leaders do it:

- **Atos** runs bi-weekly sessions between its procurement and sustainability teams to align on priorities and review individual supplier emissions figures.
- **At Hitachi Rail**, the Head of Supplier Sustainability sits within procurement, ensuring decarbonization targets flow from board level into buying decisions.
- **BD** deliberately built its supplier sustainability team into procurement, with CPO-level involvement when supplier engagement stalls.

“Sustainability doesn’t sit within procurement – everybody’s got an action. The whole strategy is set from the board all the way down through to the function.”

Aidan Curry
Head of Supplier Sustainability, Hitachi Rail

Creating formal targets for accountability

Carbon goals without accountability rarely deliver action. Formal targets create the internal pressure and mandate needed to drive consistent supplier progress.

How leaders do it:

- **Atos** sets granular regional targets every semester – specifying which suppliers need assessment, improvement support, or onboarding.
- **Colt Technology Services** embeds a formal sustainability schedule into supplier contracts, requiring high-emitting suppliers to commit to science-based targets and share data.
- **At Volvo Cars**, carbon targets are set at the start of every vehicle program alongside cost, quality, and technical requirements.

“In addition to our group-level targets, we have really granular regional targets to cover every single geography – with the specific suppliers that have to be assessed.”

Beata Baumann
Procurement Sustainability Director, Atos

Tailoring engagement to supplier maturity

Pushing suppliers to report emissions before they have the right measurement foundation can result in unreliable data that erodes trust.

How leaders do it:

- **Accor’s** supplier decarbonization follows three pillars: Measure, Reduce, Promote. After a maturity assessment, they collect emissions data – corporate first, then product-level – and promote their most advanced and transparent suppliers.
- **BD** uses a five-level maturity ladder, securing upfront target commitments even from Stage 1 partners and co-creating “glide paths” to build capability.
- **Hitachi Rail** shapes every supplier conversation around maturity: mature suppliers discuss science-based targets and product-level data, while lower-maturity suppliers start with the basics.

“Assessing maturity is the basis for the next step – the idea is to push suppliers forward until they are sufficiently advanced to actually decarbonize.”

Laurent Guiouiller
Sustainable Procurement Director, Accor

What actually moves suppliers

Contracts and formal requirements are the foundation of effective supplier engagement. Both Atos and Colt Technology Services embed sustainability commitments in supplier contracts. BD makes science-based targets a condition of preferred supplier status, and Accor is moving toward formal supplier improvement plans. The best Scope 3 programs combine this foundation with high-touch engagement and commercial incentives to build collaborative partnerships with suppliers.

“If you give suppliers the support they need to set the targets, then they’re much more willing to go on that journey with you than if you approach them with a mandate and no support.”

Amelia Nunn
Associate Director of Responsible Sourcing, BD

High-touch engagement is key

Atos prioritizes around 200 suppliers globally for high-touch engagement, providing resources, guidance, and support tailored to where each supplier is on their journey. BD sends internal manufacturing experts directly to supplier sites to identify no- or low-cost emissions reductions, turning potentially abstract targets into real reductions.

Helping suppliers take the initiative

The most effective programs create conditions where suppliers seek to improve because they see clear commercial and competitive value in doing so. Accor’s supplier recognition program awards carbon medals based on maturity, emissions disclosure, and target delivery. When a supplier prominently displayed their gold medal at a major industry convention, another supplier called Accor the very next day asking how to qualify – showing how commercial aspiration can travel faster than compliance pressure.

Volvo Cars reinforces the same principle by using the performance of high-achieving suppliers to challenge comparable ones who claim the same standard is unachievable. The result is a growing number of conversations where suppliers arrive with proactive proposals rather than waiting to be pushed.

What leading buyers have achieved

 220+ suppliers now reporting emissions (up from 25).	 65% of group spend covered by Intermediate+ maturity suppliers (up from 33% in 2020). 28% of total spend now covered by supplier-specific emission factors (around a third of Scope 3.1).	 20% of Scope 3.1 now calculated from primary supplier data (up from 15% over the past year).
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Supplier commitment progress

 43% of suppliers by emissions have set or committed to SBTs, up from 30% the prior year.	 64% of supply chain emissions in 2025 were with suppliers that have already set Scope 1&2 SBTs, committed to or signed a sustainability schedule, against a 70% target by 2030.	 20+ key suppliers engaged in direct conversations over the past year, focused on targets, supplier decarbonization plans and action, data sharing, and collaborative opportunities.
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The next phase of supply chain action

Decarbonization is an ongoing journey requiring commitment and constant evolution. Atos, for example, initially wrote fixed year-on-year reduction targets into supplier contracts only to find them unworkable. They now assess suppliers against their own targets, investigating spikes in emissions intensity rather than enforcing a uniform rate.

The next phase will require both a narrow and broad focus: deeper collaboration with individual suppliers to gain product-level visibility, and collective action to drive change across shared supply chains.

“Many major suppliers serve multiple customers, including ourselves. We only need one to start the discussion – then everyone else benefits from that discussion and by that action.”

Aidan Curry
Head of Supplier Sustainability, Hitachi Rail

Collective action moves the market

Suppliers are connected to many buyers simultaneously, meaning coordinated action multiplies impact. When buyers align on a common framework and request, a single supplier conversation can benefit dozens of companies at once.

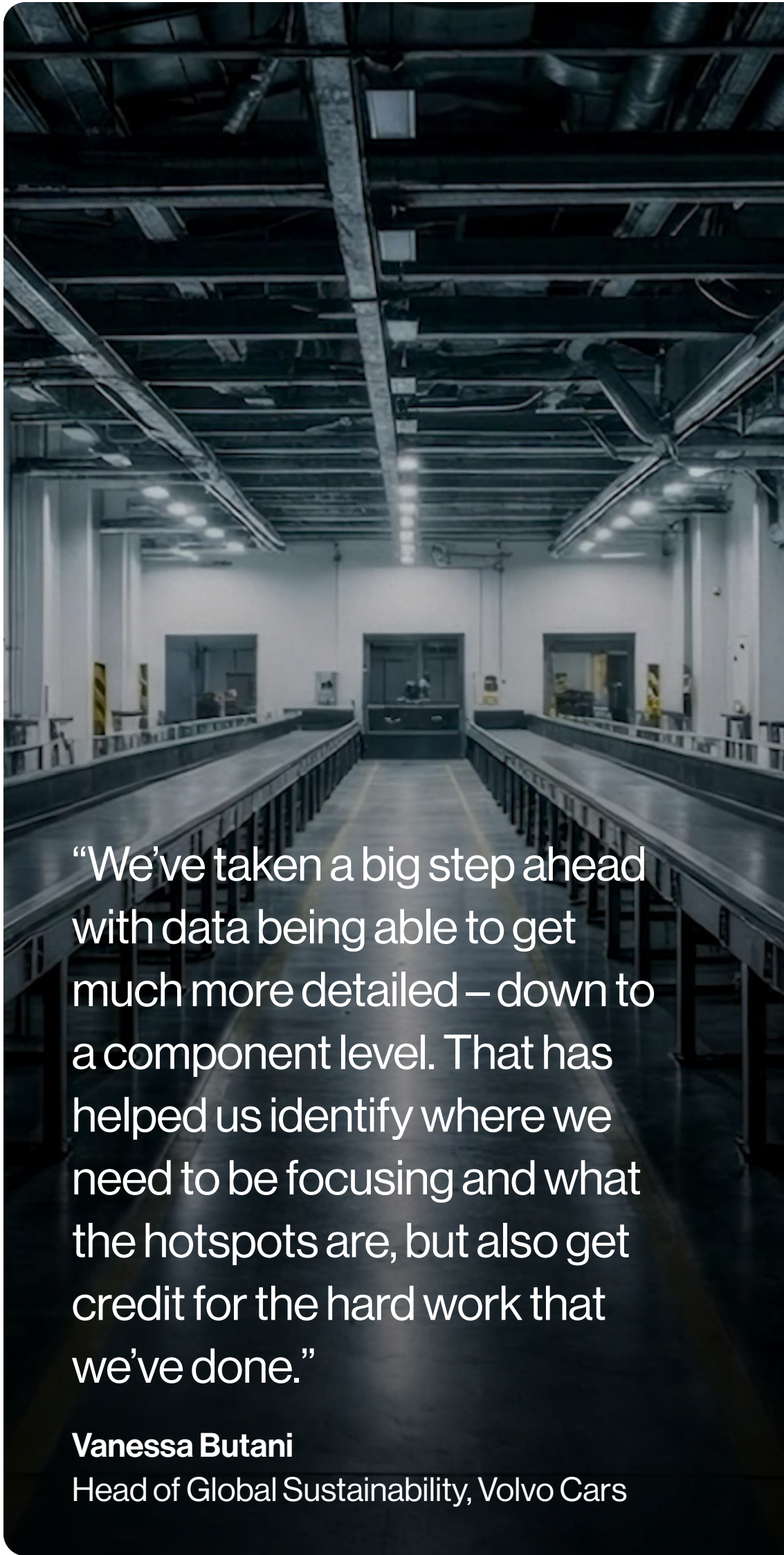
Sector collaboration can shift markets fast. The [Hospitality Alliance for Responsible Procurement](#) – an EcoVadis-powered Sector Initiative – unites Accor and seven partners around a shared carbon maturity framework, so one supplier’s response can fulfill eight separate buyer requests. Colt Technology Services is participating in an industry-led pilot to test a science-based Net Impact Methodology that quantifies the carbon handprint of digital solutions, helping to better understand and measure the role of digital technologies in supporting decarbonization.

Product-level data is the next frontier

Buyers investing in data reliability are already looking beyond company-level emissions to product carbon footprints (PCFs). These reveal how much carbon is embedded in the specific materials and components they purchase, enabling sourcing decisions that reduce embedded carbon at the source.

Leading companies are already putting this into practice:

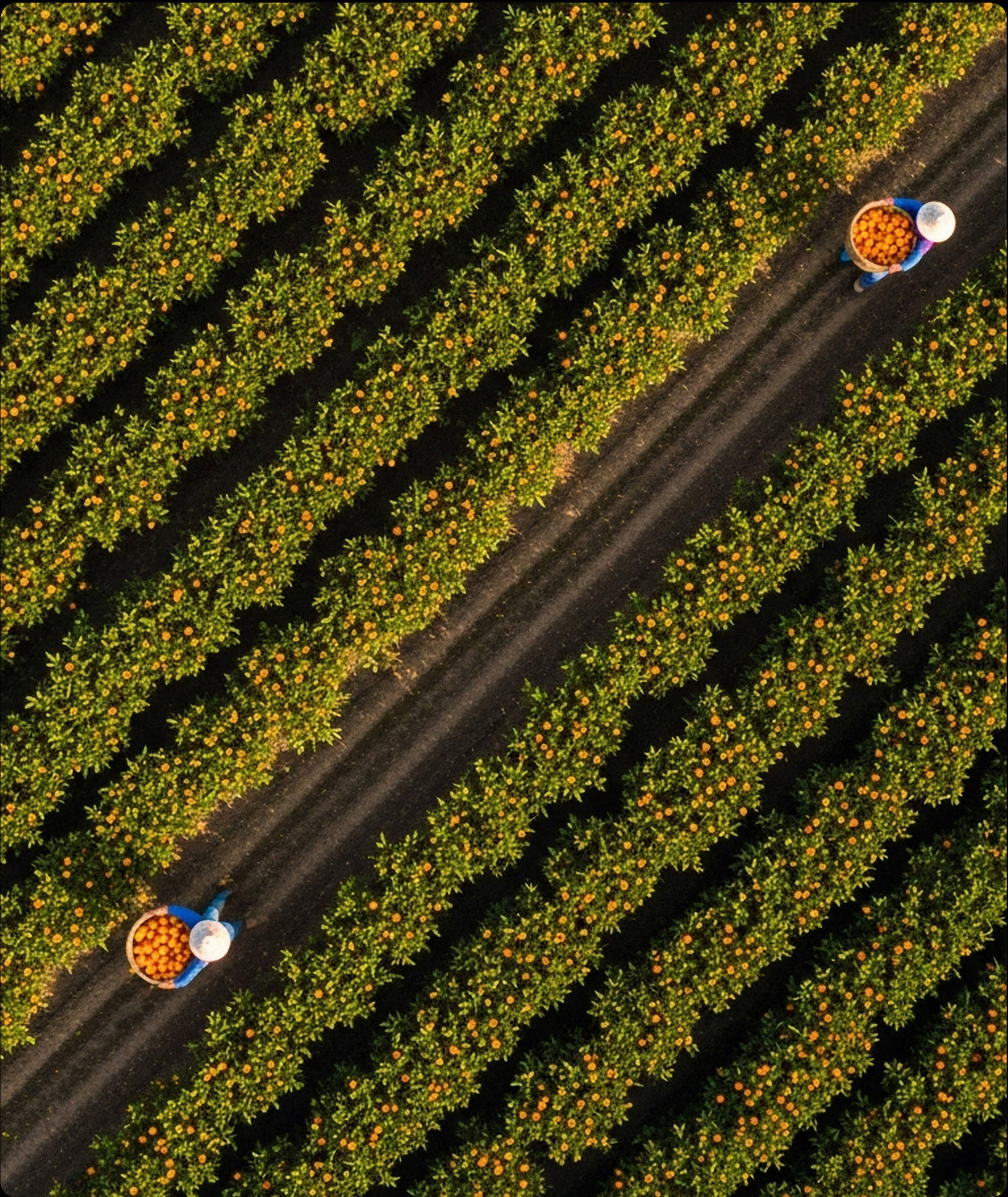
- Accor’s three-step maturity pathway names PCFs explicitly as the destination, even while acknowledging that most are not ready.
- Hitachi Rail has begun engaging key suppliers on PCFs through direct discussions, collaborating to identify suitable products and develop product-level data.
- BD maps carbon intensity directly to the specific materials they purchase, allowing them to educate internal category managers on how to use carbon as a differentiator in sourcing decisions.
- Volvo Cars publishes a full life cycle assessment with every globally available electric vehicle it launches. Their participation in an automotive industry data exchange initiative, which aggregates supplier data into a shared pool, represents a promising step toward standardization.



“We’ve taken a big step ahead with data being able to get much more detailed – down to a component level. That has helped us identify where we need to be focusing and what the hotspots are, but also get credit for the hard work that we’ve done.”

Vanessa Butani
Head of Global Sustainability, Volvo Cars

Conclusion and appendix





Conclusion: From data to action

The findings in this report highlight just how crucial high-reliability data is to accelerating both operational and supply chain decarbonization. But they also reinforce that companies cannot afford to wait for perfect data, frameworks, or market conditions. Scope 3 leaders are acting on the data they have while investing in the internal capabilities and supplier relationships needed to continuously improve it. This reinforcing loop is giving these organizations more complete visibility over their emissions and the insights needed to drive measurable reductions across their supply chains.

“If everyone would realize that it’s each individual, each company that counts – I think everyone would go in the same direction. That’s the magic first step.”

Ioana Dumitru

Procurement Manager, Colt Technology Services

Three key behaviors separate leaders from the rest:

- **They treat carbon data as a strategic asset rather than a compliance tool.** The gap between those with reliable data and those still relying on estimates is already measurable in emissions performance, target delivery, and commercial relationships. It will continue to widen every year.
- **They focus their efforts where it matters most.** Supply chain emissions are concentrated in a small number of highly connected suppliers. Targeted engagement of this group – supported by better data and buyers that reward supplier progress – can rapidly scale visibility and impact.
- **They recognize that no single company can solve the Scope 3 challenge alone.** The next phase will be defined by what has been termed “coopetition,” where competitors align around shared supplier networks to transform individual pressure into market-wide momentum.

Carbon data availability and reliability are improving steadily. The business case for acting on this intelligence is increasingly clear, and many of the networks and partnerships needed to scale progress are already in place. What separates leaders from the rest is the willingness to act on them.

Endnotes

¹ Oxford Economics, [2027 economic outlook](#)

² WBCSD, [Business Breakthrough Barometer 2026](#)

³ Kearney & Penske, [2026 State of Logistics Report](#)

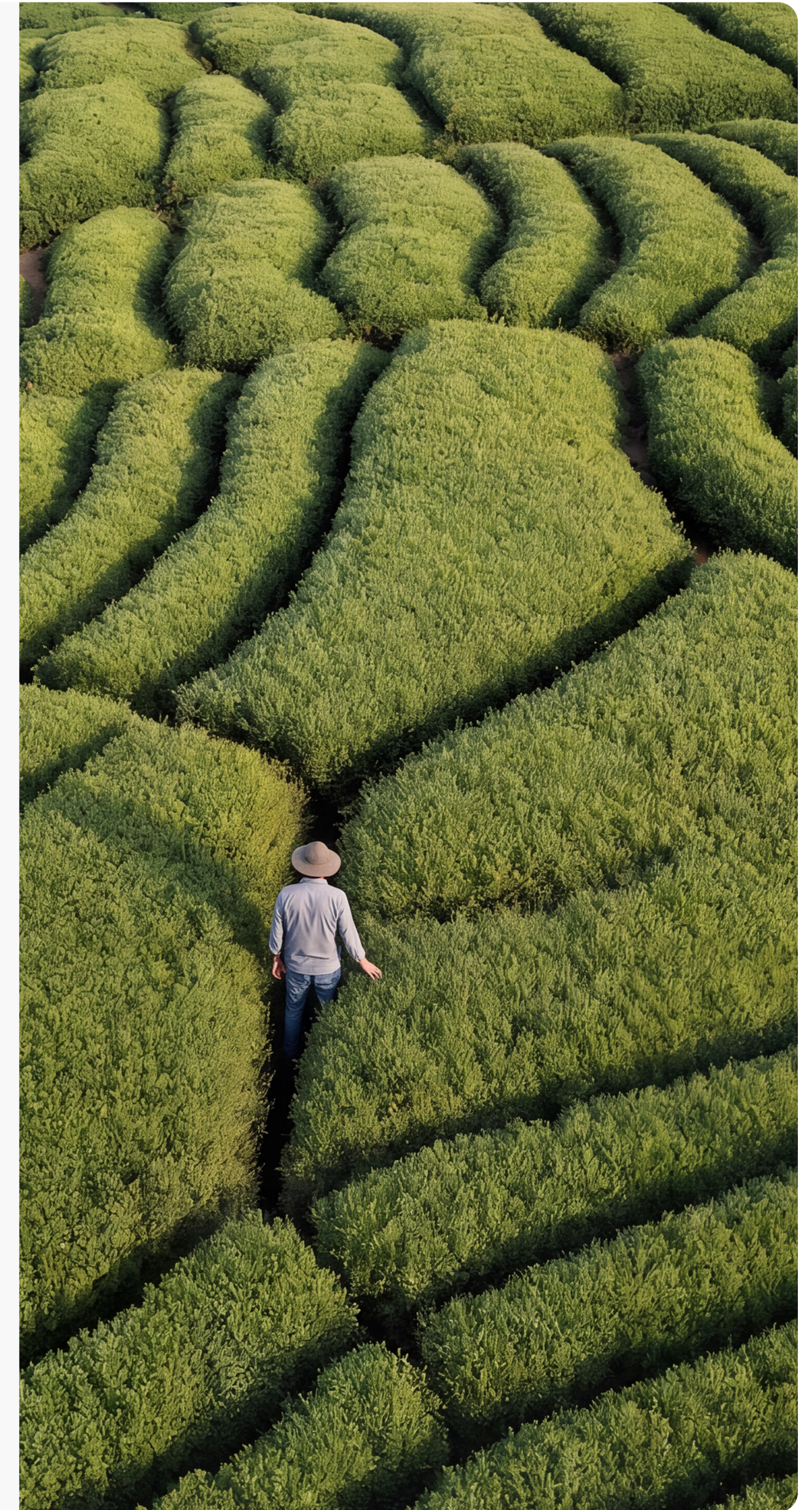
⁴ EcoVadis, [Sustainable Procurement Barometer 2026](#)

⁵ Oxford Economics, [2027 economic outlook](#)

⁶ Climate Central, [2025 in Review: U.S. Billion-Dollar Disasters](#)

⁷ World Economic Forum, [Already a Multi-Trillion-Dollar Market](#)

⁸ Harvard, [Emission Impossible: Corporate Climate Goals Moving from Adoption to Execution](#)



Dataset and methodology

Dataset overview

This analysis is built on data from 56,061 companies rated through the EcoVadis Carbon Action Manager platform over the past year, from July 1, 2025 to June 30, 2026. These companies span a wide range of countries, industries, and company sizes (shown to the right).

The Scope 3 multipliers throughout this report compare a company’s reported upstream Scope 3 emissions against its combined Scope 1&2 emissions. The network averages (27x mean, 6x median) and the regional, sector, and company-size breakdowns in the appendix (pages 32–35) draw on a cohort of companies with third-party verified data across all three scopes (n=1,483). The multiplier breakdown by data reliability level (page 9) draws on a separate, broader population of suppliers reporting both upstream Scope 3 and Scope 1&2 data (n=11,818).

The Carbon Action Manager

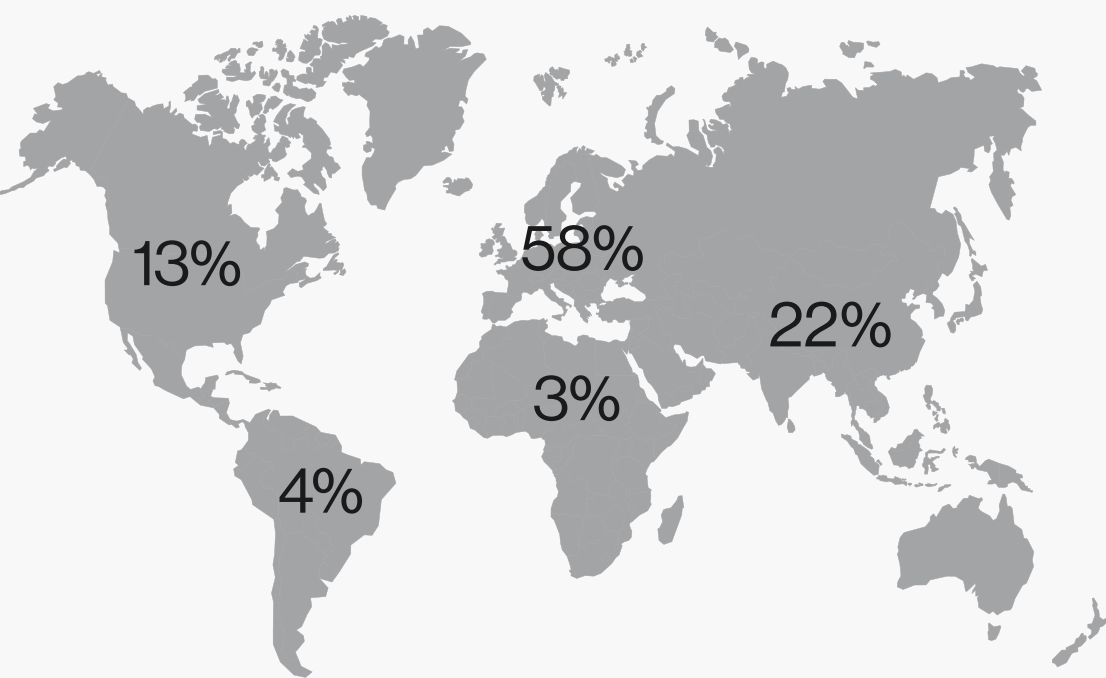
Since its launch in 2024, more than 200,000 carbon scorecards have been produced through the EcoVadis Carbon Action Manager (CAM). This integrated platform enables buyers to assess supplier carbon risk and maturity, collect primary emissions data, and engage suppliers at scale.

It helps buyers target suppliers at all stages of their decarbonization journey, from those just getting started to those ready to share verified, audit-ready data.

The Carbon Data Network

The EcoVadis Carbon Data Network (CDN) is the mechanism within CAM through which suppliers submit the Scope 1, 2, and 3 emissions figures used in this analysis. It provides a standardized framework for emissions data collection and assigns a Data Reliability Level to every data point submitted, giving buyers immediate visibility into the reliability of each figure before using it for Scope 3 accounting. More than 60,000 companies now report emissions metrics through the platform, with data flowing directly into buyer Scope 3 calculations via integrations with carbon accounting providers.

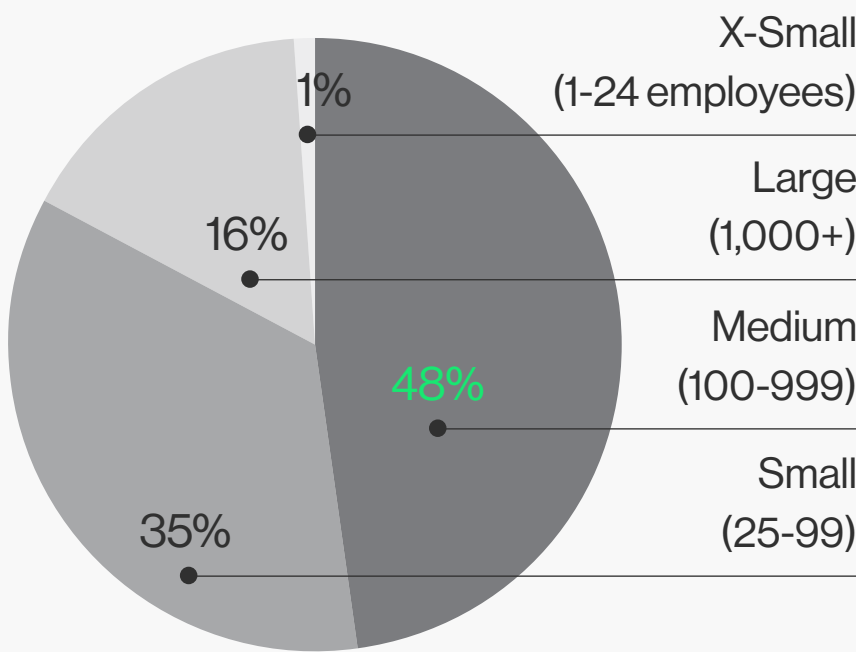
Regional & country breakdown



Top 10 countries represented (n)

France	6,189
China	5,718
Germany	5,487
US	5,401
Italy	4,999
UK	3,443
Spain	2,029
Brazil	1,687
India	1,578
Japan	1,422

Company size & sector breakdown



Top 10 sectors represented (n)

Manufacturing	31,559
Professional, scientific, and technical activities	4,336
Information and communication	4,064
Wholesale and retail trade	3,876
Transportation and storage	3,536
Administrative and support service activities	3,128
Construction	3,028
Water supply, waste management activities	601
Financial and insurance activities	386
Agriculture, forestry, and fishing	348

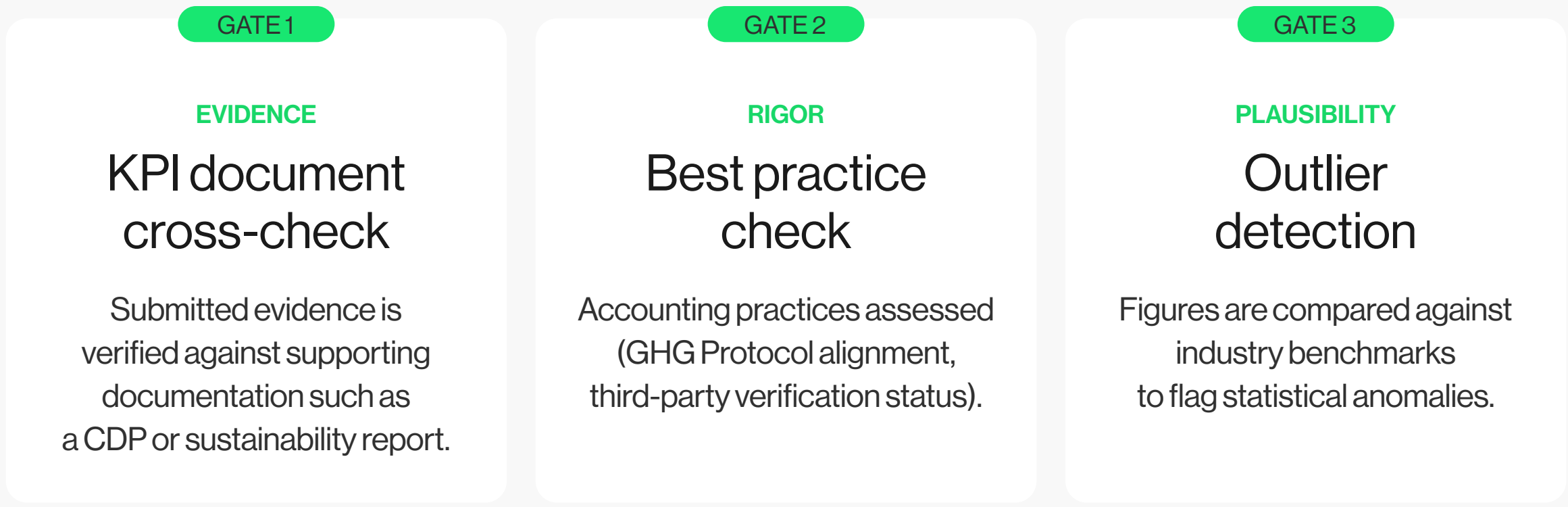
Dataset and methodology

The Data Reliability Level framework

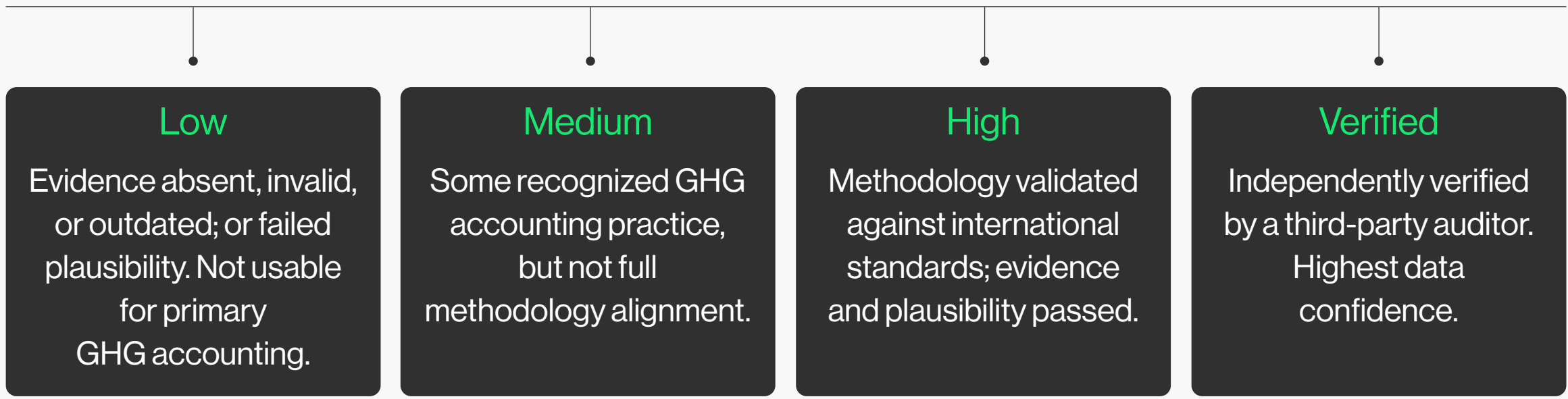
The EcoVadis Data Reliability Level (DRL) framework uses an independently validated methodology to grade reliability across four levels: low, medium, high, and verified (full methodology [here](#)).

The DRL framework was developed in response to a core challenge in supply chain carbon accounting: not all emissions data is equally reliable, and using low-reliability data as if it were primary can produce materially inaccurate Scope 3 figures. By assigning a reliability level to every metric reported through the platform, the framework gives buyers a consistent basis for assessing which supplier data can be used for primary accounting and which requires supplementation with estimates. It also gives suppliers valuable insights to help them improve the reliability of their data over time.

The three-gate process: The DRL framework applies a sequential three-gate process to every emissions metric reported through the CDN. This evaluates the evidence, rigor, and plausibility behind each metric.



The four data reliability levels: Based on the rigorous three-gate process, data is assigned one of the four levels.



Scope 3 multiplier by region

Displays the Scope 3 multiplier for companies with verified data across Europe’s top 10 countries by EcoVadis carbon ratings and all other global countries with n >10, ranked in descending order by median within each region.

Region / country (n)	Median multiplier	Mean multiplier
Europe	8.9x	31.8x
Poland (22)	20.6x	73.5x
Sweden (37)	12.4x	46.2x
Netherlands (39)	12.2x	37.8x
Switzerland (52)	11.8x	24.8x
Belgium (38)	10.2x	42.1x
France (126)	10.1x	30.2x
Germany (121)	9.5x	33.6x
Italy (83)	8.1x	26.5x
Spain (60)	7.7x	17.1x
United Kingdom (89)	7.4x	30.2x
Americas	6.2x	29.7x
Canada (13)	11.3x	67.7x
United States of America (163)	7.5x	28.5x
Brazil (17)	0.5x	31.6x
Asia-Pacific	2.8x	19.4x
Japan (80)	8.8x	45.0x
South Korea (39)	4.1x	8.3x
China (94)	2.7x	16.2x
Singapore (12)	1.9x	24.3x
India (96)	1.0x	4.2x
Africa & the Middle East	2.3x	10.7x
Turkey (24)	6.1x	14.2x
UAE (25)	0.6x	9.4x

Scope 3 multiplier by sector and company size

Multiplier by sector

Sectors with ≥40 companies reporting verified supplier emissions data, ordered by median multiplier.

Sector (n)	Median multiplier	Mean multiplier
Wholesale and retail trade (68)	47.9x	103.7x
Professional, scientific, and technical activities (103)	11.6x	37.0x
Information and communication (131)	9.3x	24.7x
Financial and insurance activities (41)	9.3x	64.8x
Construction (47)	8.6x	27.6x
Manufacturing (885)	5.9x	20.9x
Administrative and support service activities (58)	4.5x	36.9x
Transportation and storage (67)	1.9x	12.0x

Multiplier by company size

Full cohort of companies with verified supplier emissions data (n=1,483) segmented by employee headcount.

Size category	(n)	Median multiplier	Mean multiplier
Large (1,000+ employees)	1,083	6.8x	27.6x
Medium (100-999)	334	4.5x	29.3x
Small (25-99)	66	4.5x	14.0x

Buyer connections by region

Displays average buyer connections for companies reporting Scope 1&2 emissions across Europe’s top 10 countries by EcoVadis carbon ratings and global countries with n >10, ranked by top 10% emitter connections within each region.

Region / country (n)	Mean buyer connections (top 10% of emitters)	Mean buyer connections (remaining 90%)
Europe	72.8	35.9
Switzerland (581)	128.3	51.4
Sweden (527)	91.5	45.8
Belgium (552)	90.4	49.3
Germany (3,172)	89.7	49.2
France (3,846)	85.9	37.2
Netherlands (872)	71.3	37.1
United Kingdom (2,145)	62.9	34.2
Spain (1,234)	47.9	29.7
Italy (2,694)	46.8	26.1
Poland (594)	40.5	24.9
Americas	107.4	51.0
United States of America (2,453)	127.4	66.2
Canada (288)	73.3	35.0
Brazil (670)	46.2	37.0
Asia-Pacific	57.0	25.3
Japan (919)	111.1	44.2
Singapore (149)	80.3	30.9
South Korea (417)	54.8	22.4
India (980)	51.4	31.1
China (3,137)	36.9	20.1
Africa & the Middle East	43.9	21.4
Turkey (356)	38.8	21.9
UAE (139)	33.8	19.0

Buyer connections by sector and company size

Connections by sector

Sectors with ≥40 companies in the Scope 1&2 reporting cohort, ranked in descending order by top 10% emitter connections.

Sector (n)	Mean buyer connections (top 10% of emitters)	Mean buyer connections (remaining 90%)
Financial and insurance activities (298)	127.7	52.1
Information and communication (2,087)	119.6	42.8
Transportation and storage (1,710)	97.0	43.2
Administrative and support service activities (1,557)	91.1	46.8
Professional, scientific, and technical activities (2,334)	87.4	47.3
Wholesale and retail trade (1,996)	72.9	45.3
Manufacturing (18,476)	68.7	28.9
Construction (1,457)	53.5	28.2

Connections by company size

Full Scope 1&2 reporting cohort segmented by employee headcount tier.

Size category	(n)	Mean buyer connections (top 10% of emitters)	Mean buyer connections (remaining 90%)
Large (1,000+ employees)	7,310	111.2	67.2
Medium (100-999)	15,415	37.7	31.7
Small (25-99)	8,308	28.2	22.2
X-Small (1-24)	63	28.0	17.4

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EcoVadis is a purpose-led business embedding sustainability intelligence into decisions across global supply chains. Its ratings, risk, carbon, e-learning, and worker voice solutions equip organizations to understand supplier performance, manage regulatory and operational risk, drive greenhouse gas emissions reductions, and build more resilient value chains.

In 2024, EcoVadis acquired Ulula, a specialized worker voice platform, expanding its capabilities for human rights due diligence and direct worker insight. More than 175,000 businesses across 250 industries and 185 countries use EcoVadis, including Johnson & Johnson, L'Oréal, Unilever, Bridgestone, BASF, and JPMorgan.

Learn more at ecovadis.com or on [LinkedIn](#).

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