In-person meeting | April 14 & 15, 2026 | Insights report

Executive Summary

The Climate Action Platform in-person meeting brought together **106 cross-sector companies across Europe, the US, and Canada** to explore **how to accelerate Scope 3 decarbonisation through supplier engagement, improved data systems, and market-aligned incentives**. The focus shifted from target-setting to implementation, with an emphasis on practical approaches that can scale across complex value chains.

Key highlights

- Strong consensus that Scope 3 is the **most material and challenging emissions source**, requiring urgent, coordinated action.
- **Supplier engagement** emerged as the **single most effective lever** for emissions reductions, particularly when focused on high-impact suppliers.
- A clear shift from data perfection to **decision-useful data**, with companies combining multiple methodologies pragmatically.
- Persistent **internal barriers**, especially misalignment between procurement, sustainability, and finance functions.
- Growing recognition that **collective action and sector-wide collaboration are essential** to scale impact and reduce supplier burden.
- Increasing **experimentation with incentive mechanisms**, including internal carbon pricing and procurement-linked ESG criteria.

Impact

The discussions reflect an important transition phase in corporate climate action:

- Companies are moving from **reporting and target-setting to operational decarbonisation**.
- Procurement is increasingly recognised as the **primary implementation lever for Scope 3 reductions**.
- Supplier engagement practices are becoming more structured, moving toward **segmentation, prioritisation, and capability-building**.
- There is increasing alignment on the need for **standardisation, interoperability, and shared frameworks** to reduce fragmentation and duplication.
- Internal governance and incentive structures are emerging as critical enablers of credible climate delivery.

Key outcomes and next steps

Across sessions, a set of converging priorities emerged:

Focus on high-impact action	Strengthen supplier engagement models.	Embed climate into procurement and business decisions
• Prioritise top-emitting and high-spend suppliers • Move from broad data collection to targeted engagement and hotspot management	• Shift from transactional surveys to ongoing dialogue and partnerships • Expand training and capability-building for suppliers, especially SMEs • Apply maturity-based segmentation of suppliers	• Integrate carbon criteria into procurement processes, contracts, and scorecards • Align procurement, sustainability, and finance through shared KPIs and governance • Explore internal carbon pricing and incentive mechanisms
Improve data usability and standardisation	**Enable collective and system-level action**	**Address feasibility and economic constraints**
• Use hybrid approaches (PCFs, LCAs, spend-based data) pragmatically • Prioritise decision-useful data over methodological perfection • Support the development of shared standards and interoperable systems	• Strengthen sector collaboration and pre-competitive initiatives • Reduce supplier burden through harmonised requests and tools • Promote shared market signals from multiple buyers	• Recognise limited willingness to pay for low-carbon products • Account for technology and infrastructure constraints (e.g., electrification, materials) • Acknowledge limited control over key Scope 3 categories (e.g., use phase) • Adapt targets and pathways to regional and market realities

About the Climate Action Platform

Background and context

Since its launch in 2019, the European Peer Learning Group on Climate has evolved into a continent-wide platform for advancing corporate climate action, reflecting the **increasing urgency of climate action and the growing demand for structured, practical, and collective approaches to decarbonisation**.

The Climate Action Platform responds to this moment of maturity and ambition. Aligned with the UN Global Compact's 2026–2030 strategy and its "Equip Businesses to Act" pillar, the platform is designed to engage senior leaders and advanced practitioners from large European and North American companies.

It aims to deepen organisational capacity through peer learning and catalyse systemic change through aligned climate action, in dialogue with experts, standard-setters, and policymakers.

The platform is grounded in a shared recognition that while corporate climate commitments are increasingly aligned with 1.5°C pathways, implementation, particularly across value chains, remains the primary bottleneck. As such, it focuses on translating ambition into operational action through collaboration, standardisation, and practical implementation approaches.

It provides a safe, trusted, and neutral space for companies to:

- Enable ongoing peer learning and structured dialogue on shared climate challenges at regional and sectoral levels
- Strengthen regional and cross-sector collaboration among advanced climate practitioners
- Support peer-driven climate action aligned with evolving policy and regulatory frameworks
- Connect companies with experts, standard-setters, policymakers, and other key stakeholders
- Complement national peer learning groups through cross-country collaboration

In 2026, the Platform is guided by the umbrella theme "***Decarbonising Value Chains: Scaling Solutions for Scope 3 Emissions.***"

Objectives of the in-person meeting & topics

The in-person meeting aimed to move from strategic discussion to practical implementation of supplier-driven decarbonisation, with a focus on:

- Strengthening supplier engagement approaches to drive Scope 3 reductions.
- Improving data quality, availability, and usability across value chains.
- Exploring effective incentives, procurement levers, and contractual mechanisms.
- Aligning internal functions (procurement, sustainability, finance) to enable execution.
- Identifying scalable approaches to standardisation and sector collaboration.
- Sharing real-world challenges and tested solutions across industries.

Key thematic areas included:

- Data, Measurement & Transparency
- Targets, Standards & Market Mechanisms
- Supplier Engagement & Incentives

Participant overview (sectors, countries, roles, number of participants)

- The cohort reflects a highly diverse industry mix, spanning energy, utilities, transportation, food and beverage, pharmaceuticals, technology, manufacturing, finance, consumer goods, and more.
- These sectors represent a significant share of global greenhouse gas emissions and are critical to value-chain decarbonisation, particularly through Scope 3 impacts.
- Participation from these industries enables cross-sector learning and the exchange of practical solutions for emissions reduction.
- Their combined influence on suppliers, logistics, product design, and capital allocation makes them key levers for systemic climate action.

Review annexes to find more information on the list of companies by country and industry split.

Key Themes & Insights

Discussions across the meeting reinforced a **clear shift from commitment-setting to implementation**, with a shared recognition that **the coming 5-10 years will be decisive for aligning corporate action with a 1.5°C pathway**. While global frameworks such as the Paris Agreement are working to guide direction, progress remains too slow, and the focus must now be on accelerating delivery at scale.

Several priority areas emerged for action moving forward:

- **Scope 3 decarbonisation remains the most significant and complex challenge**. Progress will depend on deeper supplier engagement, improved data availability, and stronger collaboration across value chains. While data gaps persist, participants emphasised that action should not be delayed in pursuit of perfection. Instead, companies should move forward with available data while improving quality over time, supported by clearer methodologies and shared standards.
- A critical insight was that **clear demand signals from buyers drive supplier action**. Embedding climate expectations into procurement processes, supplier scorecards, and commercial incentives can significantly accelerate engagement. At the same time, approaches must remain pragmatic; phased requirements, prioritisation of high-impact suppliers, and targeted capability-building are more effective than uniform or overly stringent demands.
- **Embedding climate into core business functions is critical**. Procurement, design, and investment decisions represent key leverage points where emissions can either be locked in or reduced. Integrating climate considerations into day-to-day decision-making across organisations, beyond sustainability teams, will be essential to driving meaningful change.
- **Cost and value alignment continues to be a barrier.** Although the long-term business case for resilience is increasingly clear, short-term cost pressures and unclear incentives slow progress.

Companies will need to better prioritise investments, identify value-creating opportunities, and strengthen leadership engagement to advance decarbonisation efforts.

- **Collective action and system-level collaboration** are essential to overcoming shared barriers, particularly around supplier engagement, data standardisation, and market signals. Pre-competitive collaboration and partnerships will be critical to scaling solutions and accelerating progress across sectors.
- **Credibility and accountability are becoming increasingly important**. As scrutiny on climate commitments grows, companies must ensure that targets are supported by realistic implementation pathways, transparent reporting, and internal alignment. Evolving standards are expected to reinforce this shift, with greater focus on Scope 3 and the introduction of progress assessments to track delivery over time.

Overall, the discussions highlighted that **while the direction is clear, delivery remains complex**. Accelerating implementation will require stronger internal integration, deeper supplier engagement, and sustained collaboration to translate ambition into measurable impact.

Breakout Session Insights

Workshop 1 - Data, Measurement, and Transparency

- **Primary supplier data is essential, but structurally hard to obtain and trust:** Across sectors, the biggest constraint is not methodology but access to reliable, granular supplier data. Even when data is provided, concerns remain around credibility, verification, and comparability, especially beyond Tier 1 and among SMEs. This creates a persistent tension between ambition and feasibility.
- **Hybrid approaches are the current reality, not a temporary flaw:** Companies are pragmatically combining LCAs, PCFs, spend-based methods, and proxies. There is broad recognition that no single methodology is sufficient today, and that progressive layering of data quality over time is more realistic than methodological purity.
- **There is a fundamental trade-off between accuracy and usability:** A critical contradiction surfaced: more precise data often increases reported emissions and complexity, without necessarily improving decision-making. As a result, leading companies are prioritising decision-useful data (e.g., hotspots, directional insights) over perfect accuracy.
- **Internal alignment is as important as external data collection:** A recurring barrier is the disconnect between sustainability, procurement, finance, and IT. Without shared ownership, common KPIs, and integrated systems, data remains fragmented and underutilised. Organisations making progress treat Scope 3 as a cross-functional business issue, not a reporting exercise.
- **Supplier engagement is the single most powerful lever:** Improving data quality and driving emissions reductions both depend on structured supplier engagement.

Effective practices include: prioritising high-impact suppliers, providing training and clear expectations, embedding requirements into procurement processes and incentives, and moving from questionnaires to ongoing dialogue and collaboration.

- **Prioritisation over completeness enables progress:** Given the scale and complexity of Scope 3, companies are shifting toward materiality-driven approaches, focusing on Key categories (e.g., purchased goods, transport, capital goods) and high-emission suppliers. This avoids paralysis and allows faster transition from measurement to action.
- **Standardisation remains a systemic gap:** Lack of consistent methodologies, emission factors, and reporting standards limits benchmarking, comparability, and scalability. Industry collaboration initiatives are seen as critical, but progress is uneven across sectors.
- **Digital infrastructure is critical but still immature:** Many organisations remain reliant on manual processes and fragmented tools. There is growing investment in centralised platforms, automation, and AI, but solutions are not yet fully adapted to Scope 3 complexity or interoperable across value chains.
- **Regulation is accelerating internal change, but not solving everything:** Frameworks like CSRD are acting as strong catalysts for governance, alignment, and resourcing. However, regulation alone does not resolve core challenges such as data quality, supplier capability, or methodological inconsistency.
- **A clear shift: from reporting to decision-making and action.** The most important evolution is conceptual. Leading companies are moving from *"How do we measure Scope 3?"* to *"How do we use Scope 3 data to drive decisions and reductions?"* This includes embedding carbon into: Procurement decisions, Product design, Supplier selection and incentives, and Internal carbon pricing and business cases.

Practical takeaways: In practical terms, the workshop points to a shared direction of travel:

- Start with what you have and improve iteratively.
- Focus on hotspots and high-impact suppliers first.
- Use data to inform decisions, not just reporting.
- Invest equally in people, processes, and systems.
- Engage suppliers as partners, not just data providers.

Cross-sector pattern

- **The 80/20 rule dominates Scope 3:** A small number of suppliers or materials drive most emissions, so prioritisation is essential.
- **Perfect data is not the goal (or the reality)**: Companies consistently shift from "accuracy-first" to action-first data systems.

- **Procurement is the real leverage point**: Whether industry, pharma, or tech, emissions reductions depend on embedding carbon into purchasing decisions, not standalone reporting.

Review the sector insight matrix to gain further insights by industry.

Workshop 2 - Targets, Standards, & Market Mechanisms

Target-setting: strong alignment, weak operational translation

A clear consensus emerged that SBTi and GHG Protocol remain the dominant anchor frameworks, but companies struggle to translate them into actionable Scope 3 strategies.

Key insights:

- Supplier engagement targets are becoming the main operational lever for Scope 3 reduction.
- Many companies are shifting from pure absolute targets to hybrid approaches (absolute + intensity + engagement) to manage growth and uncertainty.
- Growth vs decarbonisation tension remains unresolved, with rebaselining becoming common as methodologies and data improve.

Core challenge: A persistent "translation gap" between corporate targets and supplier-level action, driven by: Limited supplier data quality, Low supplier maturity (especially SMEs), Lack of direct control in complex value chains.

Standards: necessary for structure, insufficient for impact

Across all groups, participants agreed that standards are improving governance and reporting, but are not consistently driving real emissions reductions.

Key insights

- Most influential frameworks:
    - SBTi (dominant for target-setting and credibility)
    - GHG Protocol (accounting foundation)
    - CSRD / ESRS (strong influence on governance and data systems)
    - ISO standards (widely used, especially in manufacturing/construction)
    - EcoVadis (important for supplier assessment, less for decarbonisation)
- EU regulation (CSRD, EU Taxonomy) is becoming a strong practical driver of Scope 3 engagement.

- Increasing concern about fragmentation and “standard overload”, leading to:
    - Reporting fatigue
    - Duplicated effort
    - Uncertainty on what actually drives emissions reduction

Core tension: Standards are often seen as strong for alignment and disclosure but weak for real emissions reduction unless linked to procurement, finance, or regulation.

Market mechanisms: experimentation phase, credibility still evolving

Companies are actively testing market-based tools, but there is no established consensus on effectiveness or credibility. Mechanisms in use:

- Mass balance systems (especially for materials and chemicals)
- Book-and-claim models (aviation fuels, transitional solutions)
- Certification schemes (widely used but uneven impact)
- Internal carbon pricing/shadow pricing
- Supplier incentives linked to ESG performance
- Limited use of carbon credits, often with reputational caution

Key insights:

Internal carbon pricing is the most promising lever, especially when embedded in:

- Procurement decisions
- Investment approvals
- Travel systems or budgets

However, many schemes are too low to influence behaviour materially or are not yet fully integrated into decision-making. Credibility and auditability remain major concerns, particularly for: Book-and-claim systems, SAF-like mechanisms, and emerging insured/portfolio emissions methodologies.

Core tension: Strong interest in mechanisms that are practical, transparent, and decision-relevant, but limited confidence in system-wide integrity at scale.

Review the sector insight matrix to gain further insights by industry.

Workshop 3 - Supplier Engagement & Incentives

Across all groups, a clear consensus emerged: **supplier engagement is no longer a question of ambition, but of execution**. The main barriers are not "why" but "how", especially at the intersection of cost, data quality, and internal alignment.

Three systemic tensions repeatedly surfaced:

- Cost vs. climate ambition (sustainability often still seen as a cost driver)
- Data availability vs. usability (too much data, too little actionable insight)
- Procurement vs. sustainability alignment (conflicting KPIs and incentives)

What is working: effective supplier engagement practices

- **Relationship-based engagement is more effective than transactional requests:** Supplier engagement works best when it is treated as a partnership, not a compliance exercise.
    - Long-term, trust-based supplier relationships consistently outperform one-off questionnaires.
    - Direct engagement (supplier meetings, workshops, training sessions) significantly increases data quality and willingness to act.
    - Early involvement of suppliers in projects builds ownership and reduces resistance.
- **Focus on high-impact suppliers first:** Progress comes from focusing on the critical 10–20% of suppliers driving most emissions.
    - Strong agreement on prioritising top-emitting and high-spend suppliers.
    - Spend-based or emissions-based segmentation helps reduce complexity.
    - "Start small, scale later" is a widely used successful approach.
- **Simplicity drives participation:** Reducing complexity often improves both participation and data quality.
    - Overly complex surveys and multiple overlapping tools are a major barrier.
    - SMEs in particular lack the capacity to respond to detailed ESG requests.
    - Simplified, standardised data requests significantly improve response rates.
    - Examples of simplification: yes/no indicators (e.g., renewable electricity use), functional units instead of full LCAs, and shorter, harmonised questionnaires.
- **Supplier maturity-based segmentation is essential:** Maturity-based engagement is a prerequisite for scalability.
    - One-size-fits-all approaches do not work.
    - Suppliers require different engagement levels:
        - Basic: awareness + simple data
        - Intermediate: structured reporting (e.g., PCFs, EPDs)
        - Advanced: co-innovation and joint decarbonisation projects

Incentives and levers that actually work

- **Financial and commercial incentives are more powerful than voluntary action.** Most effective drivers identified:
  - Price premiums for low-carbon products
  - Market access requirements (especially from large buyers)
  - Internal carbon pricing mechanisms
  - Integration of carbon into procurement decisions
- **Contracts and procurement integration are key enforcement tools:** Climate requirements are increasingly embedded in procurement criteria, contract annexes, and supplier codes of conduct. However, enforcement remains inconsistent due to limited buying power in some sectors.
- **Collective market pressure is emerging as a key driver:** Suppliers respond more to market alignment than to individual company requests. When multiple customers demand the same climate criteria, supplier action accelerates significantly. Sector-wide initiatives (shared standards, platforms, consortia) reduce fragmentation.

Data, tools, and transparency: persistent bottlenecks

Without standardisation, supplier engagement remains inefficient and resource-heavy for all parties.

- **Data overload without usability:**
  - Companies are collecting large volumes of supplier data, but only a small fraction is usable.
  - CDP-type platforms often seen as low value in practice.
  - Lack of harmonisation across tools creates duplication and fatigue.
- **Verification and trust are critical barriers**
  - Suppliers are reluctant to share sensitive “decarbonisation know-how”.
  - Third-party verification or aggregation models can create safe disclosure environments.
  - PCFs and LCAs often raise concerns about competitiveness and confidentiality.
- **Lack of standardisation remains a structural issue**
  - Fragmented methodologies, tools, and reporting formats are a major friction point.
  - Strong demand for: standardised data formats, shared sector platforms and interoperable systems (e.g., automotive-style platforms like Catena-X)

Internal alignment is the real precondition for success

Across all groups, internal barriers were consistently highlighted as the primary constraint to supplier engagement. Supplier engagement fails or succeeds first inside the organisation, not outside it.

- **Procurement–Sustainability misalignment**
    - Procurement often remains cost-driven
    - Sustainability teams focus on emissions and compliance
    - Conflicting KPIs slow implementation
- **Need for integrated governance.**

  Successful approaches include:
    - joint procurement + ESG committees
    - shared KPIs and incentives
    - embedding carbon into procurement scorecards
    - aligning legal, finance, and ESG functions
- **Incentives inside organisations matter as much as external ones**
    - Internal carbon pricing is increasingly discussed, but still difficult to implement
    - Executive incentives (bonuses linked to ESG targets) are emerging as enablers
    - Data visibility for leadership is key to driving accountability

Managing resistance and supplier constraints

- **Common challenges:**
    - SMEs lacking ESG capacity
    - Suppliers unwilling to share proprietary data
    - Limited ability to switch suppliers
    - Perception of sustainability as a cost burden
- **Effective responses:**
    - Capacity-building and training programmes
    - Phased requirements (progressive escalation)
    - Focusing on long-term partnerships instead of switching suppliers
    - Framing sustainability as cost optimisation and resilience

Emerging strategic directions (cross-cutting insights)

Across all groups, several future directions were repeatedly highlighted:

- Shift from data collection → action and emissions reduction
- Move from broad supplier surveys → targeted engagement
- Stronger use of sector collaboration and shared standards
- Increasing role of AI and digital tools, though still immature and resource-intensive

- Growing relevance of circularity, biodiversity, and system-level thinking

Realistic next steps identified by participants

Common immediate priorities:

- Align procurement and sustainability teams internally
- Focus on top-emitting suppliers first
- Pilot simplified supplier data approaches
- Strengthen supplier training and engagement programmes
- Explore internal carbon pricing and incentive structures
- Increase collaboration within sectors and with competitors
- Review and streamline supplier tools and platforms

Review the sector insight matrix to gain further insights by industry

SBTi Conversation Insights

During the event, participants had the opportunity to schedule bilateral meetings with the SBTi to ask questions about their targets. Many made use of this opportunity. The main questions and topics raised in these discussions included:

Mandatory five-year target review

- Participants asked about the requirement to review and update science-based targets every five years, particularly those approaching their review milestone. Guidance on how to prepare for this process was shared and can be found here.

Revision of the SBTi Corporate Net-Zero Standard

- Participants also inquired about upcoming changes to the Corporate Net-Zero Standard and the implications for their targets. It was noted that the revised standard (CNZS v2) is expected to be published later this year, potentially before the summer.
- Following publication, a transition period will apply until January 2028, during which both the current and revised standards may be used. Existing targets will remain valid until their mandatory review date. Further guidance will be provided to support companies in transitioning their targets.
- As a first step in the transition, SBTi has already updated the Absolute Contraction Approach within the current version of the standard. More information can be found here.
- Companies are encouraged to subscribe to the SBTi newsletter to stay informed about the publication timeline of the revised standard and related explanatory resources.

Re-baselining considerations

- Several companies noted that their circumstances had changed since setting their targets, for example, due to acquisitions or improved emissions data, and sought clarification on whether re-baselining is required.
- Guidance on assessing the need for re-baselining in such cases can be found here. Questions can also be directed to info@sciencebasedtargets.org.

Overall conclusions

Across all sessions, a consistent message emerged:

The transition from climate ambition to real-world emissions reductions will be determined less by target-setting and more by execution through procurement, supplier engagement, and system-level collaboration.

This was also echoed in discussions with the SBTi, which reinforced that while targets and standards provide an important backbone, the real challenge now lies in implementation, transition planning, and ensuring companies are prepared for evolving requirements.

While methodologies, standards, and tools continue to evolve, the immediate priority is clear:

- **Focus on the most impactful suppliers,**
- **simplify engagement,**
- **integrate sustainability into core business decisions,**
- **and build aligned incentives across organisations and value chains.**

Progress is already visible, but scaling it will require stronger internal integration, deeper supplier partnerships, and coordinated collective action across sectors.

Workshop 1 – Data, Measurement & Transparency	Workshop 2 – Targets, Standards & Market Mechanisms	Workshop 3 – Supplier Engagement & Incentives
• Supplier data is essential but difficult to obtain and verify, especially beyond Tier 1. • Companies are pragmatically combining multiple methods (LCAs, PCFs, spend-based approaches). • The key shift is from accuracy-first to decision-useful data. • Supplier engagement is the most effective driver of both data quality and emissions reduction.	• SBTi and GHG Protocol remain the dominant frameworks, but are difficult to operationalise at Scope 3 level. • Standards improve structure but do not automatically drive emissions reductions. • Market mechanisms (e.g., internal carbon pricing, book-and-claim systems) are still in an experimentation phase.	• The core shift is from why to how: implementation is the main challenge. • Effective engagement is: relationship-based (not transactional), focused on high-impact suppliers, and simplified for scalability. • Financial incentives (pricing, market access, internal carbon pricing) are more effective than voluntary

• Internal alignment across procurement, sustainability, finance, and IT is critical.	• Data fragmentation and lack of standardisation remain systemic barriers. • Supplier engagement targets are emerging as the key operational lever for Scope 3.	approaches. • Internal alignment between procurement and sustainability is the decisive enabler. • Data overload, lack of standardisation, and supplier fatigue are persistent barriers.

Sector insights matrix

Sector	Typical Scope 3 hotspots	What participants highlighted	Core challenge	Key practices emerging
Heavy industry & manufacturing	**Category 1** — purchased goods & materials: steel, aluminium, metals, components; **Category 2** — capital goods: machinery, equipment; **Category 4** — upstream transport	• Product-level emissions data (PCFs/LCAs) is critical but inconsistent, difficult to obtain from Tier 2–3 suppliers, and often commercially sensitive. • Moving from spend-based to product-level accounting improves accuracy, but increases reported emissions and creates internal resistance. • A small number of high-emitting, strategically critical suppliers drive most Scope 3 impact, limiting diversification options. • Low-carbon material markets (e.g., green steel) are not yet scalable and remain significantly more expensive.	Decarbonisation is constrained by the combination of unreliable supplier-level data and limited availability of viable low-carbon materials.	• Prioritising high-impact suppliers and materials instead of full value chain coverage. • Combining product-level data (PCFs/LCAs) with emission factors to balance accuracy and usability. • Building long-term supplier partnerships and running joint decarbonisation pilots. • Integrating carbon criteria into procurement decisions and testing internal carbon pricing. • Applying circularity strategies, including material substitution and the use of recycled inputs.
Energy & utilities	**Category 2** — capital goods: grids, turbines, infrastructure; **Category 3** — fuel- and energy-related activities not included in Scope 1 or 2; **Category 1** — purchased materials for infrastructure	• Scope 3 emissions are largely driven by system-level factors (energy mix, electrification, infrastructure), not only company-level decisions. • Companies face significant challenges in capturing emissions from large-scale infrastructure and complex supply chains. • Decarbonisation pathways are highly dependent on policy, regulation, and infrastructure development. • Companies have limited control over downstream emissions and the pace of system transition.	Scope 3 reductions depend on external system transformation, while companies have limited direct control over key levers.	• Embedding Scope 3 considerations into investment and asset planning decisions. • Using internal carbon pricing and carbon budgets to guide infrastructure choices. • Aligning strategies with regulatory signals (e.g., EU policies, CBAM). • Investing in renewable energy and electrification pathways. • Linking supplier engagement to long-term transition planning.

Sector	Typical Scope 3 hotspots	What participants highlighted	Core challenge	Key practices emerging
Pharma & healthcare	**Category 1** — purchased goods: chemicals, packaging, manufacturing inputs; **Category 4** — upstream transport/logistics; **Category 6** — business travel, including clinical trial-related travel where relevant	• Strong dependence on supplier transparency, but access to reliable data is limited due to complex, multi-tier outsourced supply chains and confidentiality constraints. • High regulatory pressure drives structured sustainability governance, but companies must balance strict compliance requirements with imperfect data. • Lack of sector-specific and standardised methodologies makes it difficult to assess outsourced emissions consistently. • Data credibility and auditability are critical, especially in regulated environments.	Limited access to reliable supplier data, combined with confidentiality constraints and a lack of standardised methodologies, makes Scope 3 measurement and action difficult.	• Using third-party verification and platforms (e.g., CDP Supply Chain) to improve data credibility. • Combining LCA and PCF approaches for product-level emissions. • Embedding supplier engagement and training into procurement processes. • Applying a structured, gradual escalation of supplier requirements based on maturity. • Exploring sector collaboration and approaches such as mass balance or attribute-based systems.
Retail & FMCG	**Category 1** — purchased goods: agricultural raw materials, products, packaging; **Category 4** — upstream transport and distribution; **Category 9** — downstream transport and distribution; **Category 12** — end-of-life treatment of sold products/packaging	• Extremely large and diverse supplier base, with significant variation in supplier maturity. • Heavy reliance on estimated or proxy data, especially for SMEs. • Supplier engagement is difficult to scale, with the risk of overwhelming suppliers through multiple and complex data requests. • Managing Scope 3 requires balancing data collection needs with practical feasibility across thousands of suppliers and product categories.	Scaling data collection and supplier engagement across a large, fragmented supplier base without creating excessive complexity or supplier fatigue.	• Segmenting suppliers (by emissions, spend, or maturity) and focusing on high-impact suppliers. • Simplifying data requests and using standardised templates for SMEs. • Grouping products and categories to reduce complexity. • Embedding climate requirements into contracts and procurement processes. • Using supplier training programmes to build capability.

Sector	Typical Scope 3 hotspots	What participants highlighted	Core challenge	Key practices emerging
Technology & digital infrastructure	**Category 1** — purchased goods: hardware, electronics, IT equipment; **Category 2** — capital goods: data centres and infrastructure; **Category 3** — energy-related upstream emissions, where electricity use is significant; **Category 6** — business travel, where material	• Rapid growth of AI, cloud, and data centres is increasing Scope 3 emissions, while making them harder to measure and attribute. • Emissions are driven primarily by hardware, infrastructure, and energy use, but data remains low in granularity and difficult to compare across suppliers and technologies. • Rapid technological change outpaces the development of stable emission factors and measurement approaches. • Companies face challenges in assessing complex, evolving digital value chains and future emissions trajectories.	Balancing rapid business growth and technological change with limited data quality and unstable methodologies for measuring digital and infrastructure-related emissions.	• Using internal tools and automated carbon calculation systems integrated into procurement. • Applying scenario modelling to estimate future emissions from digital infrastructure. • Introducing supplier scorecards and requesting product-level data (e.g., PCFs for hardware). • Consolidating internal tools and improving data consistency. • Embedding sustainability criteria into procurement and reducing travel-related emissions.
Construction & real estate	**Category 1** — purchased goods: cement, steel, building materials; **Category 2** — capital goods/infrastructure projects; **Category 4** — upstream transport of materials; **Category 5** — waste generated in operations, where construction waste is material	• Emissions are driven primarily by construction materials (cement, steel), with strong reliance on product-level data (PCFs, EPDs). • Procurement is the main lever for decarbonisation within large and complex organisations managing fragmented supplier bases. • Strong regulatory pressure (e.g., EU taxonomy, CSRD) is shaping action, but market demand for low-carbon materials remains weak, with limited willingness to pay a premium. • Supplier base is fragmented, with inconsistent availability and quality of EPDs and ESG data.	Limited availability and high cost of low-carbon materials, combined with weak market demand and fragmented supplier data, constrain decarbonisation.	• Embedding carbon and ESG criteria into tenders, contracts, and procurement processes. • Using hotspot analysis to prioritise high-impact materials (e.g, cement, steel). • Collaborating with key suppliers on low-carbon material alternatives. • Applying ESG scoring, certification schemes, and material traceability tools. • Building supplier capability through training and structured data requests.

Sector	Typical Scope 3 hotspots	What participants highlighted	Core challenge	Key practices emerging
Logistics & transport	**Category 3** — fuel- and energy-related activities not included in Scope 1 or 2; **Category 4** — upstream transportation and distribution; **Category 9** — downstream transportation and distribution. **Category 11** — use of sold products	• Strong reliance on activity-based data (distance, fuel use), but difficulty obtaining consistent and comparable emissions data from logistics providers. • Lack of harmonised standards leads to duplicated reporting requirements and a high burden on suppliers across multiple customers. • In transport-related value chains, companies have limited control over downstream (use-phase) emissions and customer behaviour. • Electrification and efficiency improvements are seen as key decarbonisation levers, but progress depends on technology and infrastructure readiness.	Lack of standardised emissions reporting and limited control over downstream emissions constrain effective Scope 3 management across fragmented logistics value chains.	• Combining activity-based data with standard emission factors to improve consistency. • Promoting standardisation through shared platforms and common data formats. • Integrating Scope 3 criteria into supplier selection and contracts. • Supporting fleet electrification and efficiency improvements through incentives and modelling. • Increasing alignment with SBTi and use of rebaselining as data improves. •
Financial Services & Insurance	**Category 15** — investments / financed emissions / insured emissions where applicable; **Category 1** — purchased services, if procurement is discussed; **Category 6** — business travel, usually secondary	• Scope 3 is dominated by financed and insured emissions, with strong dependence on counterparties' data and disclosures. • Data availability and transparency from clients (especially SMEs) is low, and methodologies for financed emissions remain inconsistent. • Companies have limited direct leverage over emissions, relying on indirect influence through financing, insurance, and risk frameworks. • Growing integration of ESG into governance, policies, and decision-making processes.	Limited data transparency and lack of consistent methodologies, combined with indirect influence over counterparties, make Scope 3 emissions difficult to measure and manage.	• Developing portfolio-level emissions frameworks (e.g., PCAF). • Integrating ESG criteria into procurement, financing, and risk decisions. • Using incentives and risk-based approaches to influence counterparties. • Introducing internal carbon pricing and ESG-linked procurement criteria (early stage). • Strengthening governance structures and internal accountability mechanisms.

Sector	Typical Scope 3 hotspots	What participants highlighted	Core challenge	Key practices emerging
Professional services & consulting	**Category 6** — business travel; **Category 7** — employee commuting; **Category 1** — purchased goods and services, including IT/cloud/professional services; **Category 3** — energy-related upstream emissions, where office/digital energy use is relevant.t	• Emissions are primarily driven by business travel, commuting, and IT/cloud services. • Companies have limited structural levers for decarbonisation and rely mainly on behavioural change. • Challenges remain in attributing and measuring emissions from digital and cloud-based activities.	Limited ability to reduce emissions beyond behavioural measures, combined with uncertainty in measuring digital and IT-related emissions.	• Reducing business travel and introducing internal carbon pricing in travel systems. • Driving employee engagement and behaviour change initiatives. • Integrating sustainability into business performance and decision-making narratives.

Annexes

List of companies by country and industry split

Company name	Industry	Country
EVN AG	Energy Equipment & Services	Austria
Mayr-Melnhof Karton AG	Other	Austria
Palfinger	Industrial Engineering	Austria
PORR AG	Real Estate Management & Development	Austria
Syensqo	Materials	Belgium
Asarel Medet JSC	Other	Bulgaria
Glavbolgarstroy Holding AD	Other	Bulgaria
SOF Connect AD/ Vasil Levski-Sofia Airport	Transportation	Bulgaria
Hrvatski Telekom d.d.	Telecommunication Services	Croatia
Koncar Electrical Industry	Energy Equipment & Services	Croatia
ARUP	Materials	Denmark
Coloplast	Health Care Equipment & Services	Denmark
Danfoss A/S	Capital Goods	Denmark
Demant A/S	Health Care Equipment & Services	Denmark
DFDS A/S	Transportation	Denmark
FLSmidth	Technology Hardware & Equipment	Denmark
Grundfos Holding	Capital Goods	Denmark
NKT A/S	Energy Equipment & Services	Denmark
Novo Nordisk	Pharmaceuticals, Biotechnology & Life Sciences	Denmark
Novonesis	Pharmaceuticals, Biotechnology & Life Sciences	Denmark
Pandora	Consumer Durables & Apparel	Denmark
Semco Maritime	Energy Equipment & Services	Denmark
STARK Group	Retailing	Denmark
TDC NET	Telecommunication Services	Denmark
Tryg Forsikring A/S	Insurance	Denmark
Elisa Corporation	Telecommunication Services	Finland
Fortum Oyj	Utilities	Finland
Kalmar Global	Capital Goods	Finland
KONE Oyj	Capital Goods	Finland
Stora Enso Oyj	Materials	Finland
UPM-Kymmene Oyj	Materials	Finland

Company name	Industry	Country
Capgemini SE	Software & Services	France
Anagi	Real Estate Management & Development	Georgia
Tegeta Motors	Automobiles & Components	Georgia
Aurubis AG	Other	Germany
Bayer AG	Pharmaceuticals, Biotechnology & Life Sciences	Germany
Biesterfeld SE	Materials	Germany
DOUGLAS	Retailing	Germany
Fresenius SE & Co. KGaA	Pharmaceuticals, Biotechnology & Life Sciences	Germany
Giesecke + Devrient	Other	Germany
RWE AG	Utilities	Germany
Schwarz Group	Retailing	Germany
Syngenta Group	Pharmaceuticals, Biotechnology & Life Sciences	Germany
Vaillant GmbH	Capital Goods	Germany
Wackler Group	Other	Germany
Continental Reifen Deutschland GmbH	Automobiles & Components	Germany
PPC Group	Utilities	Greece
TITAN Cement Company S.A.	Other	Greece
Chiesi Farmaceutici	Pharmaceuticals, Biotechnology & Life Sciences	Italy
RIÑA S.p.A.	Commercial & Professional Services	Italy
ASM	Semiconductors & Semiconductor Equipment	Netherlands
Inter IKEA Group	Retailing	Netherlands
KPN	Telecommunication Services	Netherlands
United Group BV	Telecommunication Services	Netherlands
Kongsberg Gruppen ASA	Technology Hardware & Equipment	Norway
Laerdal Medical AS	Health Care Equipment & Services	Norway
Orkla ASA	Food, Beverage & Tobacco	Norway
Statnett	Utilities	Norway
Wilhelmsen Ships Service	Transportation	Norway
PreZero Polska	Utilities	Poland
EDP, SA	Energy Equipment & Services	Portugal
NOS	Telecommunication Services	Portugal
A1 Srbija	Telecommunication Services	Serbia
AikBank	Banks	Serbia
ACCIONA	Utilities	Spain

Company name	Industry	Country
Amadeus IT Group	Software & Services	Spain
CIE Automotive	Automobiles & Components	Spain
FLUIDRA SA	Household & Personal Products	Spain
Iberdrola	Utilities	Spain
MAPFRE	Insurance	Spain
Redeia	Utilities	Spain
Roca Group	Household & Personal Products	Spain
Alfa Laval	Technology Hardware & Equipment	Sweden
Autoliv	Automobiles & Components	Sweden
Epiroc AB	Capital Goods	Sweden
ICA Gruppen	Food & Staples Retailing	Sweden
Securitas AB	Commercial & Professional Services	Sweden
Vattenfall AB	Utilities	Sweden
Argor-Heraeus Sa	Materials	Switzerland & Liechtenstein
Chubb Limited	Insurance	Switzerland & Liechtenstein
Ferring Pharmaceuticals	Pharmaceuticals, Biotechnology & Life Sciences	Switzerland & Liechtenstein
Hilti Corporation	Other	Switzerland & Liechtenstein
Lonza	Pharmaceuticals, Biotechnology & Life Sciences	Switzerland & Liechtenstein
Novartis	Pharmaceuticals, Biotechnology & Life Sciences	Switzerland & Liechtenstein
STMicroelectronics	Semiconductors & Semiconductor Equipment	Switzerland & Liechtenstein
KORDSA	Other	Türkiye
Migros Ticaret A.Ş.	Food & Staples Retailing	Türkiye
Pegasus Hava Taşımacılığı A.Ş. (Pegasus Airlines)	Transportation	Türkiye
Turkish Airlines	Transportation	Türkiye
Zorlu Enerji	Utilities	Türkiye
Arzinger Law Firm	Other	Ukraine
ENAMINE LTD	Pharmaceuticals, Biotechnology & Life Sciences	Ukraine
MHP	Food, Beverage & Tobacco	Ukraine
N-iX	Software & Services	Ukraine
Computacenter	Technology Hardware & Equipment	United Kingdom
GSK	Pharmaceuticals, Biotechnology & Life Sciences	United Kingdom
ScottishPower	Energy	United Kingdom
SP Energy Networks	Utilities	United Kingdom
Vodafone Group	Telecommunication Services	United Kingdom

Company name	Industry	Country
3M	Other	United States of America
BMC Software	Software & Services	United States of America
Bristol Myers Squibb	Pharmaceuticals, Biotechnology & Life Sciences	United States of America
CBRE	Real Estate Management & Development	United States of America
Interface, Inc.	Other	United States of America
Milliman, Inc	Commercial & Professional Services	United States of America
Siemens	Other	United States of America

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Speaker list

Keynote speakers

- Griet Cattaert, Regional Head Western Europe and North America, UN Global Compact
- Heidi Huusko, Head, Environment and Climate, UN Global Compact
- Anne Olhoff, Director of UNEP Copenhagen Climate Centre
- Susanne Stormer, Chair of the Global Sustainability Standards Board at GRI
- Vicky Sins, Head of Programme - Planet - World Benchmarking Alliance
- Kim Schoppink, Europe Regional Lead, Science Based Targets initiative (SBTi)
- Michael Lenaghan, Associate Director - Global Innovation Lead - Circularity and Value Chain Transformation, Anthesis Group

Company speakers:

- Taís Pinheiro, Head of ESG & Climate leadership, Novonesis, Denmark
- Dominic Newbury, Group Carbon Accounting Manager, Syngenta, Switzerland
- Alix Medlyn Davies, Lead Sustainability Specialist, ScottishPower
- Dylan McNeill, Senior Director, Sustainability & ESG, ASM, Netherlands
- Alexandra Delval Faure, VP Responsible Procurement, CBRE, UK
- Carlos Sanchez, Senior Manager, Sustainability Strategy & Decarbonisation, ACCIONA, Spain

UN Global Compact Country Network Climate Experts

- Daniel Fitz, Manager Environment & Climate, UNGC Austria
- Diana Chiodo, Lead, Environment & Climate Sustainability, UNGC Canada

- Ana Pašiček, Executive Director, UNGC Croatia
- Joachim Marc Christensen, Head of Climate & Environment, UNGC Denmark
- Heli Sihvonen, Programme Manager, UNGC Finland
- Florian Burel, Climate & Biodiversity Project Manager, UNGC France
- Giorgi Berechikidze, Environmental Manager, UNGC Georgia
- Daniel Mazuré, Head Environment and Reporting, UNGC Germany
- Nefeli Voutsina, Member Engagement Officer, UNGC Greece
- Firas Abdulhasain, Senior Programme Manager, UNGC Netherlands
- Thomas Campbell, Programmes & Policy Manager, UNGC Norway
- Agnieszka Krzyżak-Pitura, Climat Positive Programme Coordinator, UNGC Poland
- Tijana Janković, Executive Director, UNGC Serbia
- Rosa Diaz, Environmental Manager, UNGC Spain
- Albert Askeljung Andrée, Programme Manager Nature & Climate, UNGC Sweden
- Anna Eiperle, Programmes Manager - Environment & SDGs, UNGC Switzerland & Liechtenstein
- Gaye Sarıoğlu, Deputy Executive Director, UNGC Türkiye
- Alexandra Ranft, Senior Project Manager, Environment, UNGC UK
- Yuliia Helazhys, Environmental Lead, UNGC Ukraine
- Mallory Cannon, Climate and Environment Program Coordinator, UNGC USA