INSIGHT REPORT

FROM COMPLEXITY TO CONTROL

The 2024 Report on Scope 3

ACT ON IT.

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Regional Spotlights

Segmenting Scope 3

From Insight to Action

01.
What Scope 3 covers and why it matter.

The focus on indirect emissions[1] started a long time ago. Leaders have shifted focus from what they can control in Scope 1 and 2 to what they can influence in Scope 3.

Scope 3 emissions are no longer a future concern. For most companies, they account for more than 85% of their total climate impact. Unlike Scope 1, which covers direct emissions, or Scope 2, which includes purchased electricity, Scope 3 includes all other emissions that occur outside a company's operations but are connected to its business activities. These range from the goods a company buys to how its products are used and disposed of.

These emissions are very difficult to measure and manage across a product or services lifespan. Many companies spend more than two to three years collecting data from suppliers and partners before they are even ready to start assessing what meaningful action to take. With scrutiny, actions towards sustainability and competition increasing, investors demand transparency. Customers expect responsibility. Regulators are catching up.

Reporting across Scope 3 is not yet mandatory in most markets, and only a minority of advanced companies with very ambitious sustainability targets have complete data. Those that are now ready to begin will be much better prepared to meet expectations and upcoming compliance requirements in the years ahead.

Scope 3 includes 15 emission categories, each with their own greenhouse gas accounting method. To make analysis and action more practical, the Greenhouse Gas Protocol (GHGP) groups these into four areas:

Supply Chain Emissions

Categories 1–4 Purchased goods and services, capital goods, fuel- and energy-related activities, and upstream transport and distribution.

Indirect Operational Emissions

Categories 5–8 Waste from operations, business travel, employee commuting, and upstream leased assets.

After-Sales Emissions

Categories 9–12 Downstream transport, processing, use, and end-of-life treatment of sold products.

Financial Structure Emissions

Categories 13–15 Downstream leased assets, franchises, and investments.

ACT Insight
Measuring Less Means Missing More

To validate SBTi targets[2], companies with total scope 3 GHG emissions equal to or exceeding 40% of total scope 1, 2 and 3 emissions must set scope 3 targets. Starting small is fine. Staying limited holds you back.

[1] (2011) Corporate Value Chain (Scope 3) Accounting and Reporting Standard
https://ghgprotocol.org/sites/default/files/standards/Corporate-Value-Chain-Accounting-Reporing-Standard_041613_2.pdf

[2] (2025) SBTi Services Criteria Assessment Indicators
https://docs.sbtiservices.com/resources/CriteriaAssessmentIndicators.pdf

02.
The 2024 CDP snapshot: Scope 3 by the numbers.

What the Data Says About Disclosure Trends, Emissions Growth, and the Gaps That Still Remain.

Scope 3 disclosure continues to grow, but maturity remains uneven. **In 2024, the CDP dataset comprised of 8,271 companies that reported on their Scope 3 emissions, up from 7,126 in 2023.** However, more companies reporting does not always mean greater ambition to improve data quality. Most companies still report only partially, and few provide complete or detailed category-level data.

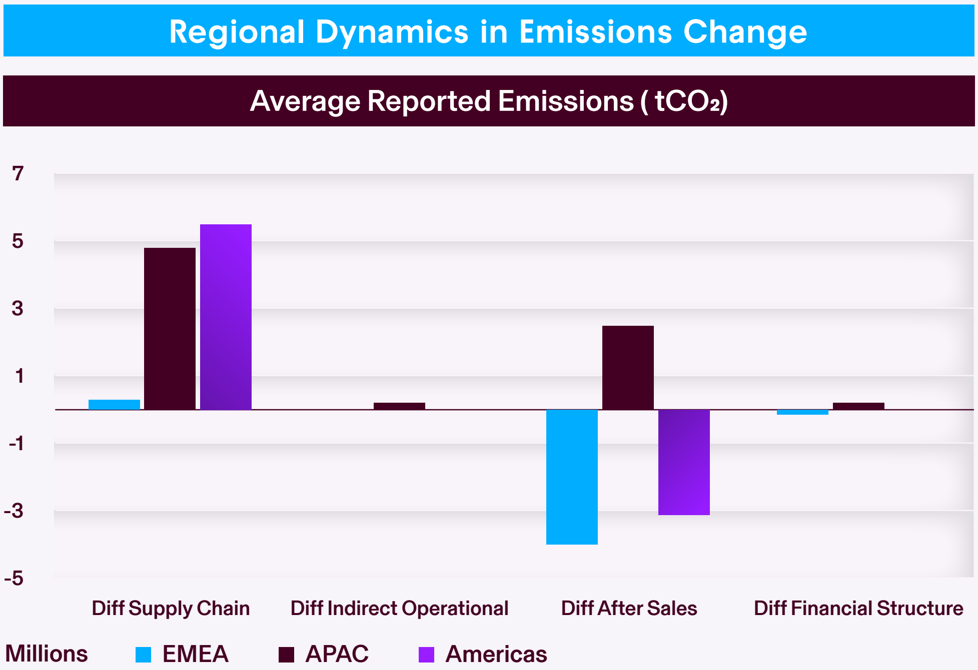
Here's how companies are engaging with the 15 Scope 3 categories:

- **Purchased Goods & Services:** Most reported category, disclosed by over 5,000 companies
- **Capital Goods:** Reported by around 3,600 companies, mainly in manufacturing and energy.
- **Fuel & Energy-Related Activities:** Often disclosed when Scope 1 and 2 are already measured
- **Upstream Transport & Distribution:** Reported by fewer than 3,000
- **Waste:** Approximately 3,800 companies disclosed; methodology tends to rely on generic factors
- **Business Travel:** Widely reported (around 4,800 companies), but typically lower impact
- **Employee Commuting:** Disclosed by 2,600, still underdeveloped in data quality
- **Leased Assets:** Rarely reported, especially among SMEs
- **Use of Sold Products:** Key category for consumer goods, disclosed by 1,200+
- **End-of-Life Treatment:** Disclosed by approximately 1,000 companies, especially in electronics
- **Downstream Transport:** Around 2,000 disclosures
- **Franchises and Investments:** Highly sector-specific and limited in coverage

To track progress over time, we can compare emissions by source type from year to year.

Supply Chain Categories 1–4	**1,762,719** t CO_2 2023 avg	**3,754,991** t CO_2 2024 avg	+113%
Indirect Operations Categories 5–8	**47,717** t CO_2 2023 avg	**64,994** t CO_2 2024 avg	+36.2%
After-Sales Categories 9–12	**2,306,609** t CO_2 2023 avg	**1,220,637** t CO_2 2024 avg	-47.1%
Financial Structure Categories 13–15	**194,192** t CO_2 2023 avg	**96,754** t CO_2 2024 avg	-50.2%
Overall Scope 3 Combined	**4,311,237** t CO_2 2023 avg	**5,137,376** t CO_2 2024 avg	+19.2%

Figure 1
Regional change in Scope 3 emissions by value chain group, 2023–2024



Additional Scope 1 and 2 progress indicators that influence Scope 3 progress :

- **8,912 companies** reported renewable electricity purchases (out of 12,117 total)
- **3,372 companies** recorded their first renewable gas purchase
- **17.3% of companies** with Science Based Targets (SBTi) targets are now buying renewable gas

ACT Insight

Better Data, Better Outcomes

More data is not the same as better data. Leaders are investing in higher quality via cyclical measurements every year across and increased number of categories so that their reporting moves from disclosure to real progress.

03.
Global expectations, regional realities.

Why Regional Progress Remains Uneven and What Drives Acceleration on the Ground.

The urgency for companies to act on Scope 3 is growing worldwide, but the pace and shape of progress differ significantly by region.

In Europe, regional and local regulations, investor pressure and consumer purchasing patterns are pushing companies to expand reporting, improve data quality, and work more closely with suppliers to influence their emissions that fall under their Scope 3 emissions.

In North America, shifting towards renewables and reporting is mostly voluntary given the sporadic guidance that addresses Scope 3, and thus influence is seen to mostly be driven by customer and stakeholder expectations. In other countries in the Americas, there are still limited mention of Scope 3 expectations from governments, but large consumer focused companies take action to make progress towards global goals.

In the Asia-Pacific region, most activity is driven by commercial pressure rather than policy. The fastest momentum for setting SBTi happens in APAC, while other decarbonization motivations stems from the fact that many companies supply major brands in Europe and North America, and their motivation to act often comes from global buyers rather than local rules.

These differences show up in the data. Across the board, European companies report on more Scope 3 categories, but we are seeing promising momentum year on year from the other regions. Reasons that there is more progress in the EU may stem from reporting frameworks such as the CSRD[3] that focuses on materiality, which is the principle of defining the social and environmental topics that matter most to your business and its stakeholders. Critically, considering geographical, political, and environmental variables that companies face, varying across industries, business models, and individual companies. If we look deeper into the sector-level, results vary depending on each company's strategy and data maturity.

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Turning Scope 3 Into a Strategic Advantage

The first effective step towards gaining a strategic advantage is to set clear short-term and medium-term targets that prioritize Scope 1 and 2, while measuring and assessing emissions and planned interventions for Scope 3 that ensure that there is combined success towards medium to long term emissions targets. Formalizing these targets by making a submission to SBTi for approval not only provides structure and accountability given that progresses towards targets is assessed every year, it also protects credibility. Companies that fall behind risk losing stakeholder trust and being excluded from the SBTi.

[3] Corporate Sustainability Reporting Directive (CSRD): EU regulation requiring large companies to disclose environmental and social impacts, including Scope 3 emissions, under standardized ESRS frameworks.

04.

EMEA: where regulation drives data quality.

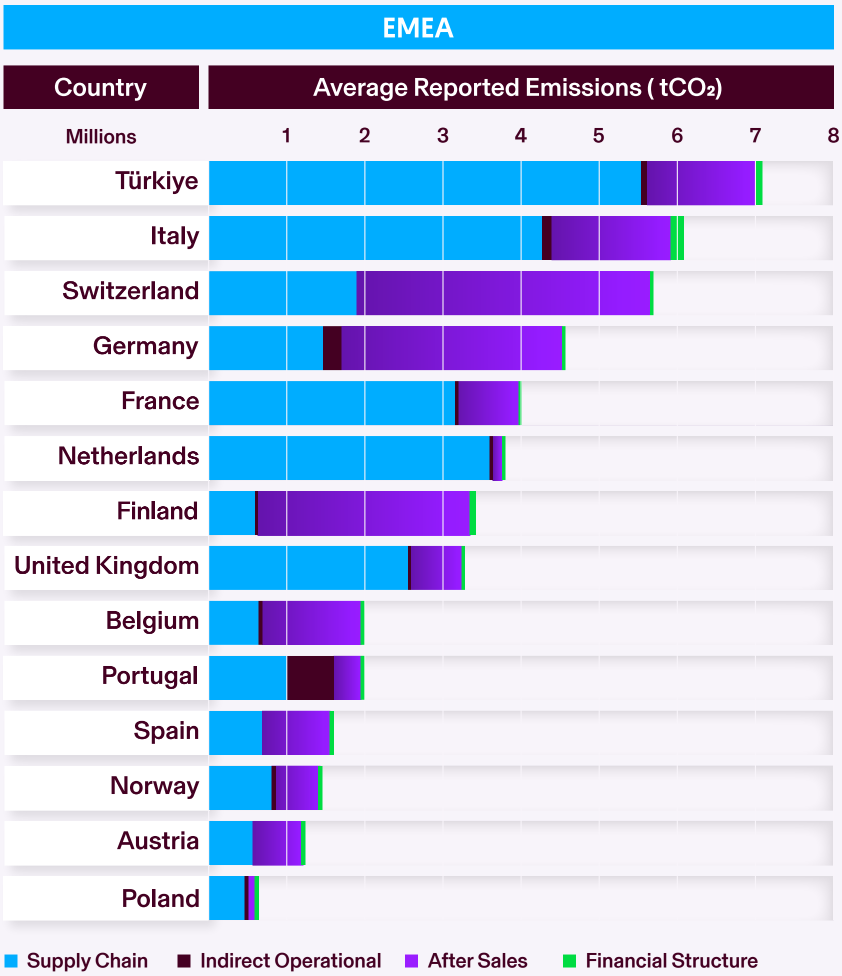
How policy pressure, supplier engagement, and category expansion are shaping a more complete Scope 3 picture.

Scope 3 reporting is becoming the expectation, not yet the rule, across the EMEA region. While few frameworks legally require full Scope 3 disclosures, new and emerging regulations such as the CSRD[4], SFDR[5], and EU Taxonomy[6] are placing indirect emissions squarely on the radar of corporate boards and financial institutions.

Across EMEA, the average number of Scope 3 categories reported continues to rise. But variation between countries is significant. Nations like Germany and France show higher Scope 3 emissions, driven by their industrial base, deep supply chains, and mature reporting practices.

In contrast, countries such as Austria, Norway, and Poland report lower totals, which may reflect limited industrial activity or gaps in measurement and disclosure maturity.

Figure 2.1
Average total Scope 3 emissions reported per company in countries across the EMEA region



[4] (2024) CSRD: https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

[5] Sustainable Finance Disclosure Regulation (SFDR): Requires ESG disclosures by financial institutions, including Scope 3 emissions of investments, to improve transparency and limit greenwashing.

[6] EU Taxonomy Regulation: Defines which economic activities qualify as sustainable, requiring disclosures on alignment with climate goals, including indirect (Scope 3) impacts.

Emissions linked to “after sales” and “indirect operational” categories are especially high in domestic-market-heavy economies, while financial structure emissions (categories 13–15) remain notably absent across the region. This highlights a persistent blind spot in tracking financed and investment-related emissions. A challenge that will only grow more urgent as pressure mounts to account for the climate impact of financial and investment activities.

Companies in EMEA are making progress on supplier engagement and improving data accuracy. **Over 60% of disclosers to CDP now report using supplier-specific data where available.** However, many still rely on generic estimates for harder-to-measure categories like Use of Sold Products and End-of-Life Treatment.

From Compliance to Competitive Advantage

To keep pace with rising expectations, companies operating across EMEA must prepare for more rigorous data validation, deepen supplier collaboration, and broaden their Scope 3 coverage. These steps go beyond compliance. They position companies to lead, meet stakeholder expectations, and stay ahead of regulatory and market risk. SBTi also encourages supplier engagement, prioritizing first-tier suppliers, highlighting the dual support across legislation and voluntary standards. With 48% of CDP-reporting companies now aligned to SBTi targets, the direction of travel is clear.

ACT Insight

Progress Starts With Better Data

Early movers are using Scope 3 to improve data quality and reduce exposure to future risk. In our analysis, EMEA companies disclosing seven or more Scope 3 categories had 27% lower emissions intensity than their regional peers. And with 48% of CDP-reporting companies now setting SBTi-approved targets, the link between transparency and decarbonization ambition is growing stronger. Progress does not require perfection. It starts with better data, better systems, and a decision to act.

05.

Americas: disclosure depth varies by sector.

Why Supply Chain Complexity, Investor Pressure, and New Rules Are Reshaping Scope 3 Across the Hemisphere.

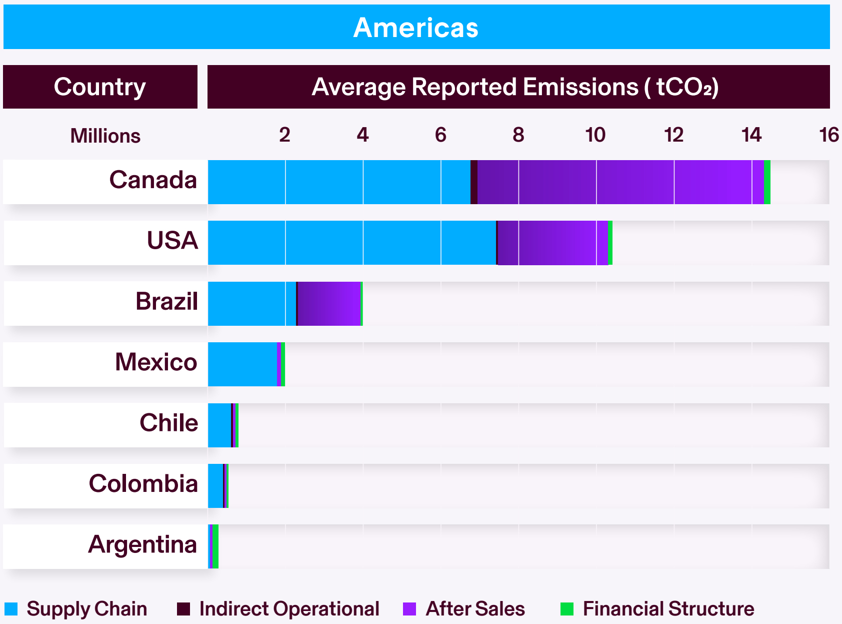
Scope 3 emissions reporting in the Americas reveals clear regional patterns. Canada and the United States report significantly higher totals, driven by complex supply chains and substantial after-sales emissions. This reflects advanced industrial activity and large consumer driven markets. Canada also reports more indirect operational emissions than the US, likely due to differences in reporting maturity, sector profiles, and data practices.

ACT analysis shows that reporting in Canada is dominated by oil and gas firms, inflating supply chain and after-sales totals. In contrast, US data reflects broader sectoral participation, especially in services and consumer goods. This divergence underscores the need for full-sector disclosure across the region to ensure comparability and effective action.

Further south, countries like Brazil and Mexico report noticeably lower Scope 3 totals. In these markets there are limited or generalized emissions reduction targets (i.e., 50% emissions reduction by 2050) that largely do not function as regulatory drivers and can result in lower data availability. For example, in countries such as Chile, Colombia, and Argentina, low emissions totals are likely due to gaps in measurement infrastructure than genuinely low emissions.

Conversely, early-stage adoption of international voluntary frameworks contributes to higher levels of data quality.

Figure 2.2
Average total Scope 3 emissions reported per company in countries across the Americas region



Despite strong target-setting across North America, data gaps are evident. Many companies rely on estimates made based on spend or other industry-based estimates, with verification still being rare. Where progress exists, it is often driven by investor demands or customer expectations rather than legal requirements.

Responding to New Rules and Rising Expectations

The policy landscape is evolving. The California Climate Accountability Act will make Scope 3 reporting mandatory for large companies starting in 2026. The US SEC's Climate Rule will also require Scope 3 data if deemed material or if a target has been set. Voluntary frameworks like the GHGP and SBTi continue to guide action in both the US and Canada, while adoption is growing in Latin America, led by large corporates and financial institutions.

ACT Insight

Independent Validation Drives Down Emissions

Companies in North America with verified Scope 3 data report emissions intensities 21% lower than those relying on internal-only methods. As scrutiny deepens, independent validation is emerging as both a trust marker and a performance lever.

> **"The overall idea is that you engage to start measuring, you create awareness, and you act upon it progressively by providing each actor of the value chain with specific incentives to move towards a common goal."**

Federico Di Credico
Chief Sustainability and Innovation Officer, ACT Group

06.

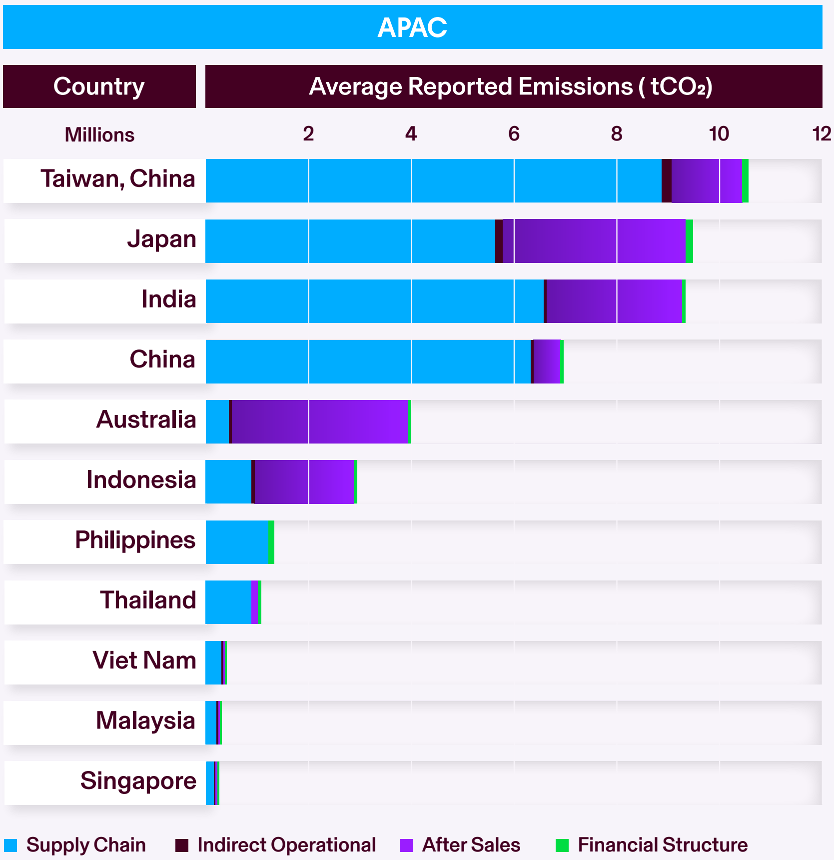
APAC: driven by customers, not compliance.

From China's Dual-Carbon Goals to Data Gaps in Southeast Asia, Companies Are Moving at Very Different Speeds.

Scope 3 remains the most challenging emissions category for companies in APAC. Although many are progressing on target-setting and decarbonization, there is no region-wide regulatory framework for Scope 3. Instead, national policies vary, and most companies rely on voluntary tools such as GHGP, SBTi, and others to guide action.

Countries with large industrial bases and complex supply chains, such as China, Japan, India, and Taiwan, report the highest average Scope 3 emissions. These totals are driven by supply chain intensity, energy use, and significant after-sales emissions, especially in Japan and India. In contrast, countries like The Philippines, Thailand and Vietnam report far lower Scope 3 figures, reflecting either limited reporting capacity or early-stage adoption, rather than genuinely lower footprints.

Figure 2.3
Average total Scope 3 emissions reported per company in countries across the APAC region



There is momentum at the national level, but policies vary:

- In China, 'dual-carbon goals' aim for carbon peaking by 2030 and neutrality by 2060, with supply chain emissions linked to national targets[7]
- Japan's Green Transformation policy encourages Scope 3 transparency
- India's Perform, Achieve and Trade (PAT)[8] scheme incentivizes supply chain efficiency
- South Korea's emissions trading scheme is expanding to include broader value chain data

Turning Regional Complexity Into Real Progress

Companies operating in APAC should not wait for regulation. Progress will depend on stronger collaboration with local teams and suppliers. That means improving access to data, aligning company-level targets with national strategies, and tailoring engagement based on market maturity. Investment in local systems and relationships will be critical to closing the gap between reporting and real progress.

ACT Insight

Clear Targets and Credible Data Drive Change

46% of APAC companies disclosing to CDP now have SBTi-approved targets. Yet coverage and data quality still vary widely. Setting clear targets early, backed by credible data and supplier partnerships, is the best way to meet growing global expectations and drive measurable change.

[7] Dual Carbon Reduction:
https://www.china-briefing.com/news/china-carbon-emissions-reduction-dual-control-explained/

[8] PAT: https://www.iea.org/policies/1780-perform-achieve-trade-pat-scheme

07.

Segmenting Scope 3: a clearer way to track and act.

Four Groups, Fifteen Categories, One Clearer Path to Action.

The 2024 CDP cycle saw a 42% increase in disclosures, with over 8,200 companies reporting. This growth has improved the quality of Scope 3 data and revealed key shifts between 2023 and 2024.

Key regional developments include:

1. Supply Chain emissions

In APAC and the Americas, Supply Chain emissions rose by more than 5 million tonnes of CO_2. This likely reflects better quality data and a clearer view of upstream activities.

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2. After Sales emissions

After Sales emissions increased in APAC but declined in EMEA and the Americas. Improved estimates around product use may explain this change.

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3. Indirect Operational and Financial Structure

Indirect Operational and Financial Structure categories showed only minor changes. This suggests that data in these areas is still limited.

ACT Insight

Segmenting Emissions Sharpens Focus and Impact

These changes are often the result of new measurement methods instead of estimates or expanded coverage, rather than actual largescale year on year shifts in emissions. Companies that break Scope 3 into smaller value chain groups can track progress more accurately and see where action is most urgent.

08.

When Scope 3 touches everything, strategy must too.

How New Data Is Sharpening Emissions Landscapes and Revealing Gaps in Coverage.

ACT's analysis reveals that several industries are responsible for significant Scope 3 emissions across multiple value chain groups.

What the data shows:

- Electrical and Electronic Equipment appears in all four groups, with especially high emissions in indirect operations and product use.
- Construction ranks high in both supply chain and financial structure emissions.
- Food and Beverage Processing shows up in supply chain, indirect operations, and after-sales categories.
- Convenience Retail and Transportation Equipment also report widespread emissions, particularly linked to logistics and customer use.

Figure 3
Top 5 Industries Reporting The Highest Emissions By Emission Group

Industry	Average Supply Chain (t CO_2)
Convenience retail	489.211.203
Construction	311.759.154
Food & beverage processing	175.303.399
Electrical & electronic equipment	111.732.592
Transportation equipment	61.319.233
Industry	**Average Indirect Operational (t CO_2)**
Electrical & electronic equipment	10.057.022,2
Food & beverage processing	3.343.591,3
Convenience retail	2.529.787,7
Construction	1.593.908,8
Transportation equipment	984.714,8
Industry	**Average After Sales (t CO_2)**
Light manufacturing	543.921.543
Electrical & electronic equipment	213.609.124
Transportation equipment	171.205.071
Food & beverage processing	60.262.446
Financial services	32.745.512
Industry	**Average Financial Structure (t CO_2)**
Construction	73.924.861
Electrical & electronic equipment	61.534.870
Food & beverage processing	3.678.063
Financial services	3.480.201
Plastic product manufacturing	2.386.959

A smarter way forward

These sectors cannot address their emissions through isolated improvements that focus on Scope 1 and 2. Scope 3 emissions derive from multiple origins that companies often struggle to grasp over a limited timespan . Real progress depends on connecting supply chains, product design, operations, and finance into a single coordinated strategy.

ACT Insight

Collaboration Is Essential on Scope 3

Companies should adopt a supplier engagement strategy that combines enablement, incentives, and alignment. This includes simplifying access to clean energy no matter the size and geography of the target suppliers, setting realistic and progressive targets where expected costs are disclosed, and even procuring solutions on behalf of suppliers when appropriate.

"Any product or service implies a complex supply chain. We need to act holistically to deliver value through supply chains to end customers. It's not just about me, it's about the ecosystem around me, and this is essential."

Federico Di Credico
Chief Sustainability and Innovation Officer, ACT Group

09.
Industry hotspots: where supplier action matters most.

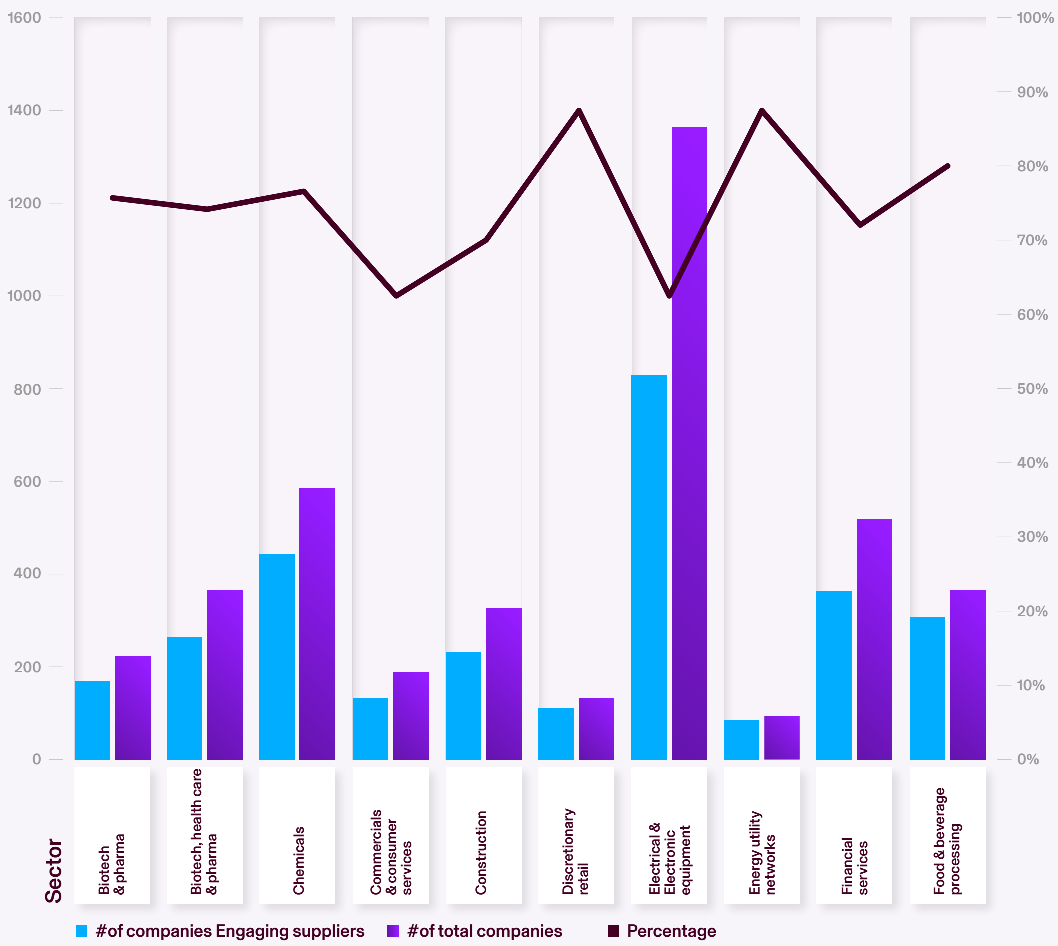
The Sectors Falling Behind and the Ones Pulling Ahead.

Supplier engagement is growing, but progress varies widely by sector.

What we're seeing:

- Electrical and Electronic Equipment is leading. Nearly 850 companies in this sector are working with suppliers, which represents about 90% of those reporting.
- Chemicals and Financial Services also show strong activity, with over 400 companies each reporting supplier engagement.
- Construction, Retail, and Consumer Services are less active, with fewer than 70% of companies engaging suppliers.
- Biotech and Healthcare report the lowest levels, with fewer than 150 out of 1,300 companies indicating any engagement.

Figure 4
Highest Reported Supplier Engagement On The Industry Level Between 2023 And 2024



Where Leadership Becomes Visible

Engaging suppliers helps companies understand real emissions and begin to influence them. Businesses with stronger supplier programs are further ahead. Others are still collecting data, but haven't yet used it to reduce emissions or improve supply chain performance.

ACT Insight

The Next Step: Verified Reductions, Not Just Reports

Reporting engagement is just the start. Engagement looks different for every single company depending on the strength of influence amongst suppliers, how realistic the targets are and the logistics pertaining to the market access for product procurement amongst the number of target suppliers. Once actions are agreed on, suppliers also need to prove that they are reducing emissions. And showing how those reductions contribute to climate goals.

"Some key advice I would give sustainability leaders is to think about how to engage different actors so that their actions fit your long-term strategies and to focus on how sustainability can be embedded in your business so that you gain more resilience in the long term."

Federico Di Credico
Chief Sustainability and Innovation Officer

10.

Bridging the gap between targets and action.

Why Setting Goals Is Not An Indicator Of Performance.

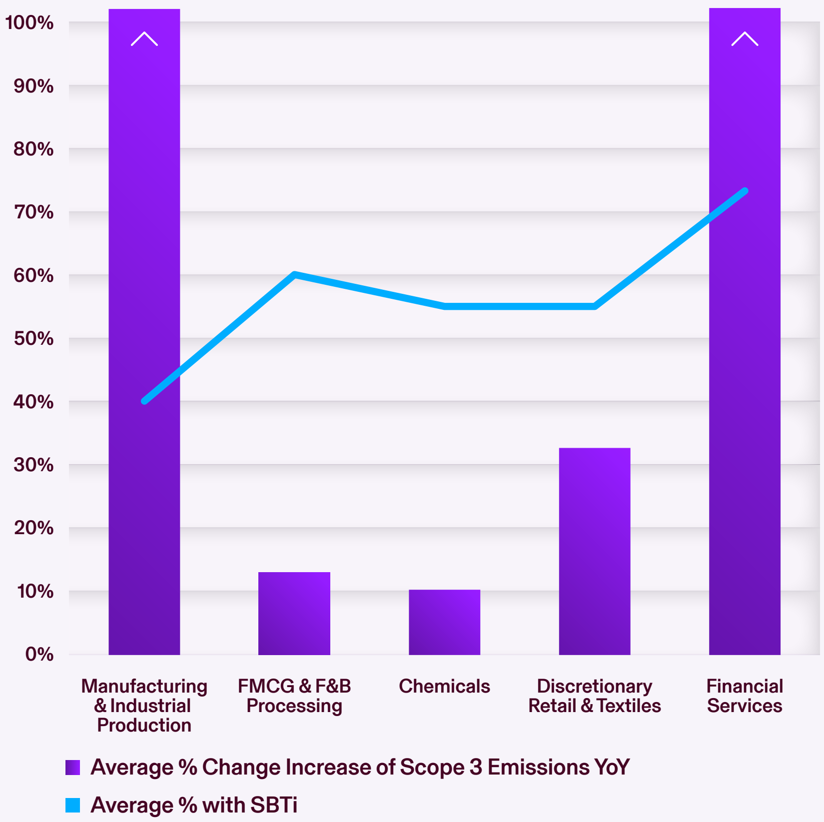
ACT's analysis of key industries reveals a growing disconnect between climate ambition and actual Scope 3 performance. While target-setting continues to rise, many companies are still struggling to deliver measurable reductions.

What the Data Shows:

- Manufacturing and Financial Services reported the highest year-on-year increases in Scope 3 emissions, exceeding 100%. This comes despite strong SBTi alignment, with 45–70% of companies setting targets These spikes likely reflect improved measurement rather than actual emissions growth, as companies gain visibility into previously unreported areas

- In contrast, sectors such as Fast-Moving Consumer Goods (FMCG), Food and Beverage Processing, and Chemicals saw far smaller increases, under 20%, alongside moderate SBTi adoption ranging from 55–60%

Figure 5
Percentage Change Of Reported Scope 3 Emissions Year-On-Year Compared To The Percentage Of Companies With SBTi Targets



Data Insight: Across all sectors, supplier engagement emerges as a key differentiator. Companies with stronger supplier programs are better positioned to move from data collection to emissions reduction.

Targets Without Execution Undermine Progress

Setting SBTi-aligned targets is essential but not enough. Companies must pair ambition with strong data systems, cross-functional accountability, and real action in their supply chains and financing practices. Without that, they risk falling short both in credibility and in climate performance.

ACT Insight

Companies That Back Ambition With Execution Make the Most Progress

Better measurement is just the start. Real progress depends on operational levers, engaged suppliers, and the internal systems that turn data into decisions.

11.

Turning climate strategy into results.

Tailored, Data-Driven Support by Region, Sector, and Maturity Level.

Wherever you are on your decarbonization journey, ACT helps you move faster, with the right tools, insights, and market access support. Our global presence across EMEA, the Americas, and APAC allows us to work closely with companies in every market.

What We Offer:

- Environmental products and market access tailored to your needs
- Strategic support on Scope 1, 2, and 3 decarbonization
- Strong local networks combined with international reach
- Data-driven insights that link action to impact

*Digital solutions to account your emissions, engage with your suppliers, decarbonize with one-click, and more

EXPERIENCE THE POWER OF ONE.

By partnering with ACT, you gain a single, trusted partner to help reach your goals across all scopes. From energy attribute certificates to supplier enablement, we simplify complexity and help you turn strategy into results.

Get in touch or learn more here

Visit our website

12.

ACT's carbon accounting and decarbonization platform.

Smarter tools, connected data, and real progress on Scope 2 and 3

Simplify Scope 3 Engagement Decarbonization With a Smarter Platform
Our solution enables companies to collaborate with their value chain for direct, cost-effective procurement of high-quality EACs. Our vetted solutions drive real emissions reductions, helping businesses achieve Scope 2 and 3 targets.

Build targeted renewable energy purchasing campaigns
- Set up your campaign in a few click
- Filter EAC options that meet your company's criteria for quality
- Invite your suppliers to participate in instant, no-minimum EAC trading

Share your progress with stakeholders
- Feel confident that all platform purchases meet your criteria, avoiding time intensive validation of supplier evidence
- View progress at the supplier-level and network-level in a consolidated dashboard
- Download reports for your Scope 2 and 3 footprinting

Manage all your EAC claims in one place - Accelerate towards your Net Zero target
- Review past campaigns and continuously improve and expand your Scope 2 and 3 ambition
- Demonstrate your environmental leadership

Built for results: real reductions, better traceability, and easier engagement. ACT's carbon accounting and digital decarbonization tools connects emissions data with action. Whether your suppliers are just starting or already advanced, this platform makes clean energy adoption simple, auditable, and impactful.

ACT on it.

Why ACT Is Uniquely Positioned to Turn Renewable Goals into Measurable Results.

As the landscape around Scope 3 decarbonization evolves, companies need more than good intentions. They need practical tools, reliable partners, and the flexibility to respond to different market realities. That is where ACT comes in.

We work across EMEA, the Americas, and APAC to deliver tailored solutions that help businesses align their climate goals with real-world impact.

We also offer a renewable electricity procurement platform that enables your suppliers to purchase renewable electricity with the click of a button, while giving you the ability to track their progress digitally. ACT provides the full suite of products and services needed to turn intent into action.

Our global presence and market experience give us insight into what is working and where progress is stalling. Our market access ensures that clients can move forward with confidence. And our proven track record means that when we say measurable results, we deliver them.

The companies that lead on Scope 3 are those that embed strategy into every decision. ACT is here to help you act on that strategy.

EXPERIENCE THE POWER OF ONE.

Ready to take the next step?

Get in touch or learn more here

Disclaimer

ACT does not own or control the dataset on which this report is based. The dataset also relies on corporate self-reporting, raising the possibility of inconsistencies, errors and omissions in companies' submissions. So, while we have applied rigorous analytical methods, we cannot take responsibility for the accuracy of the underlying data, and the insights in this report should therefore be seen as indicative trends not definitive conclusions.

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