

Scope 3 Action Challenge: Pledge Statement

The Scope 3 Action Challenge brings together stakeholders from across business, government and civil society to drive a step change in scope 3 decarbonization.

The science is clear. To avoid the worst effects of climate change, the world must almost halve its emissions by 2030 and reach net zero by 2050. To meet the scale of the challenge, governments, companies and civil society must all play a part in avoiding, reducing and removing greenhouse gas emissions.

For companies, immediate and decisive action to address corporate scope 3 emissions is critical. Scope 3 emissions account for the majority of corporate carbon footprints, yet they remain the most difficult to measure and reduce. Today, the global ‘scope 3 emissions gap’¹ is estimated at 1.4GtCO₂e, roughly equivalent to Japan’s annual emissions, and is expected to increase fivefold by 2030² approximately twice the size of European Union’s emissions in 2022. Only by tackling and closing the global scope 3 emissions gap can we deliver the goals of the Paris Agreement.

Acting now will increase resilience across supply chains, ensure business continuity, and bring tangible benefits for people and nature. We must consider a variety of tools to address the varied and complex scope 3 challenges and deliver action at the speed and scale required.

While across the world companies are already taking action, setting rigorous emissions reduction targets and making tangible progress, we must do more. We must scale up impact while future-proofing business operations.

We, the undersigned, recognize that the growing scope 3 emissions gap threatens global net zero progress, and we are committed to being part of the solution. There is a need to deploy all credible solutions to drive near-term impact and close the scope 3 emissions gap, drawing on available guidance, resources and support, including but not limited to the non-exclusive and non-exhaustive list below:

Menu of options for scope 3 action:

1. Supplier Engagement and Value Chain Guidance

Resources focused on corporate implementation, value chain collaboration, and supplier enablement.

- a. [Exponential Roadmap Initiative Supplier Action Guide](#)
- b. [Gartner’s Supply Chain Sustainability Workbook](#)
- c. [The Climate Drive, Action Library, by WBCSD](#)
- d. [Sustainable Sourcing Guideline, by WWF and IBCSD](#)
- e. [Net Zero Action Accelerator, Reduce Value Chain Emissions, by EDF](#)
- f. [Aligning Corporate Value Chains to Global Climate Goals, by SBTi](#)

¹ A scope 3 emissions gap is the difference between a company’s most recently reported scope 3 emissions and where they need to be on their path to decarbonization to stay consistent with near-term science-aligned target in that same year.

² MSCI Carbon Markets. (2023). Using carbon credits to meet corporate climate targets. MSCI (formerly Trove Research).

https://www.msci.com/documents/1296102/42267055/Using+Carbon+Credits+to+Meet+Corp+Climate+Targets_No+v+2023.pdf

2. Scope 3 Emissions Quantification and Accounting

Foundational standards and guidance for quantifying scope 3 emissions.

- a. [GHG Protocol's Technical Guidance for Calculating Scope 3 Emission](#)
- b. [GHG Protocol's Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#)

3. Market Mechanisms

Initiatives enabling companies to take credit for Scope 3 reductions through credible, high-integrity market systems.

- a. [VCM Scope 3 Action Code of Practice \(released end of April 2025\)](#)
- b. [GHG Protocol's Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#)
- c. [Scope 3 Standard Program by Verra](#)
- d. [Scope 3 Value Chain Interventions Guidance by the Gold Standard](#)
- e. [RSB Book & Claim Manual V4: Enhancing usability, traceability, and market impact for credible decarbonisation, by RSB](#)
- f. [ISCC System and Guidance Documents, by ISCC](#)

4. Networks & Communities

Resources that foster collaboration, peer learning, and shared ambition around scope 3 action.

- a. [The Sustainable Procurement Pledge, Scope 3 Chapter](#)
- b. [CDP Supply Chain Membership](#)

As supporters of the **Scope 3 Action Challenge**, we:

- **Acknowledge the urgency** of closing the scope 3 emissions gap and the growing risks of inaction.
- **Support the use of all credible solutions** to accelerate corporate decarbonization.
- **Commit to transparency and accountability** in our climate strategies.
- **Join a collective movement** of leaders demonstrating ambition and action.

We encourage all companies to make all possible efforts to identify the causes of their scope 3 emissions gap and identify solutions.

We must act now—Accelerate Scope 3 Action.

Express your interest to join the Scope 3 Action Challenge today [here](#).