CEBA Scope 3 Spotlight:

Scaling Value Chain Action

THE GOOGLE PERSPECTIVE

This spotlight is part of a CEBA series highlighting innovative, scalable strategies to accelerate supply chain decarbonization. Here, we look at Google's approach to reducing Scope 3 emissions.

APPROACH

Google is taking meaningful Scope 3 action by working to reduce supplier electricity emissions in its value chain. In November 2025, Google and Meta supported 3Degrees' paper, "**Unlocking Clean Electricity in the Value Chain**." This paper provides an approach for companies to accelerate supply chain decarbonization by directly procuring clean energy attributes to cover a portion of their supply chain electricity emissions.

While Google continues to prioritize supplier engagement, there is a significant share of Scope 3 emissions that remain difficult to access or influence directly. Direct clean energy procurement overcomes this hurdle, while also allowing companies to increase their impact by strategically deploying clean energy in emissions hotspots. This approach complements existing supply chain strategies and bridges existing Scope 3 guidance with planned future revisions.

The key takeaway? Companies don't need to wait. Even those with complex value chains can take credible, high-impact action on Scope 3 today.

WHY THIS AND WHY NOW?

Google's need for quick action and scalable solutions motivated its desire for direct clean energy procurement.

SCALABLE SOLUTIONS: By engaging key suppliers directly, Google has successfully gained supplier commitments to use clean electricity. But in complex supply chains, direct engagement isn't always feasible. Rather than scaling back its ambitions, Google has adopted new solutions to address emissions that are embedded deeper in the value chain or that cannot be traced to a specific supplier.

QUICK ACTION: Direct clean energy procurement allows Google to take action to decarbonize grids now, rather than waiting for perfect data or clarity from greenhouse gas (GHG) accounting standards.

By moving forward with interventions like direct procurement today, energy buyers can support grid decarbonization globally and demonstrate a credible pathway to address value chain emissions, even where full supply chain data transparency is not possible.

LESSONS FROM GOOGLE YOU CAN APPLY TO YOUR STRATEGY

1

MAKE THE BUSINESS CASE:
Google secured internal alignment by showing direct procurement delivers systemwide benefits by adding new clean energy to carbon-intensive and operationally important grids in the Asia-Pacific region.

2

DEVELOP A TRANSPARENT CARBON ACCOUNTING METHODOLOGY:
Google introduced custom criteria within its GHG emissions disclosures as a necessary level of transparency. Google uses this to quantify its emissions reductions associated with the procurement of energy attribute certificates (EACs) applied to a defined portion of Scope 3 electricity emissions. In 2026, Google dual-reported emissions for select categories using both the GHG Protocol and the custom criteria. This interim solution helped build internal alignment around the role of direct clean energy procurement.

3

MAINTAIN SUPPLIER ENGAGEMENT:
Google's direct procurement is designed for situations in which the company cannot trace emissions to a specific supplier, but it does not negate the relevance of traditional supplier engagement. Google continues to work with key suppliers whenever possible to accelerate their clean energy journeys through established practices, including its Clean Energy Addendum (CEA), which is an agreement that asks Google's highest-impact hardware suppliers to commit to a 100% clean electricity match by the end of 2029 for the electricity they use to manufacture Google products.

THE RESULTS

Google reports that its framework has drawn interest and support from peers. During the creation of the framework, 3Degrees proactively gathered input from standard setters, assurance providers, other companies, NGOs, and academics to incorporate a range of considerations and viewpoints into the paper.

Several months in, the authors still see the framework as a crucial tool for unlocking significant capital and front-loading clean electricity demand to accelerate the energy transition now.

And the process continues to evolve. As more companies consider and experiment with the direct procurement approach, new questions and ideas may arise. Google values the variety of perspectives and believes there are numerous ways companies can credibly address Scope 3 electricity emissions.

DIRECT PROCUREMENT IN PRACTICE

In December 2025, Google announced a new 150-megawatt solar project in Rajasthan, India, where it sees an opportunity to create higher-impact deals within a rapidly growing grid with lower clean energy penetration. Google will receive the associated EACs from the project and allocate them to its Scope 3 emissions.

At the deal announcement, Vrushali Gaud, global director of climate operations at Google, said, **"Clean, affordable electricity is central to our growth ambitions, both for our own infrastructure and for our value chain. This novel agreement with ReNew is a critical strategic step; it brings new solar capacity onto the grid in a key region, and helps address challenging portions of our value chain emissions."**

QUESTIONS TO CONSIDER FOR YOUR DECARBONIZATION STRATEGY

Which internal teams need to be part of the conversation?

Knowing that success would require more than a single sign-off, Google brought together leaders from operations, finance, legal, communications, and other critical functions. This established shared ownership and consensus around the direct procurement framework.

What are your priorities for decarbonizing your supply chain?

Google anchored its strategy in the principle of "meaningful impact," using it as a clear filter to prioritize where to invest geographically and how to apply best practices for carbon accounting to ensure its actions are measurable and credible.

Are you able to scale your supply chain decarbonization without direct procurement?

For Google, this framework is driven by a clear and pressing reality: the global clean electricity transition is urgent, and the company is taking immediate action. Direct procurement and decarbonization strategies that enable flexibility, innovation, and speed allow companies to make real and impactful progress.