

Regulatory pressure is easing, carbon accounting keeps gaining ground: findings from the first global Carbon Footprint Radar

Paris, 30 September 2026 – Despite losing 80% of the CSRD (Corporate Sustainability Reporting Directive)'s scope across Europe, and the slowing momentum of ESG (Environmental, Social, and Governance) discourse worldwide, practice on the ground is not retreating.

That is the central finding of the first edition of the Carbon Footprint Radar, a global barometer of corporate carbon accounting practices published by Sami in collaboration with SGS, HEC Paris, EDF and SEPA.

67.7% of responding companies have already completed a carbon footprint assessment. The results also reveal an unexpected shift in Asia: despite lagging in conventional carbon measurement, it is the world leader in applying artificial intelligence to carbon management. In contrast, a two-speed French profile comes to light: a pioneer in having its results verified, France is the furthest behind in the panel on AI.

Sami, a French carbon accounting platform, which became part of SGS in late 2025, surveyed more than 550 companies across 62 countries, between June and August 2026, to produce this first-of-its-kind picture of carbon practices, country by country and sector by sector.

"Carbon accounting is no longer an end point dictated by regulation; it is a journey companies pursue out of conviction. Persuasion remains a real challenge, particularly for companies that have yet to take the plunge – but for those already measuring, the challenge now is to equip that maturity: on Scope 3, on products, on verification", says Tanguy Robert, co-founder and co-CEO of Sami.

A regulatory paradox

Far from the original tightening of measures announced, the regulatory burden has eased significantly in Europe: the Omnibus I directive has cut the CSRD's scope by roughly 80%, reducing coverage from 50,000 companies to around 10,000, including 1,200 in France. In Asia, no unified regulatory framework yet exists. ESG discourse, for its part, has receded worldwide.

Yet, this lighter regulatory burden has produced no retreat in progress in the field. Seven in ten responding companies have already measured their carbon footprint, and for close to two-thirds of them, the exercise has become annual. For the study's authors, carbon measurement has thus detached itself from its regulatory trigger, and become a management standard in its own right, driven more by internal conviction than obligation.

« The Radar shows that carbon reporting is no longer driven by regulation alone: customers and competitors are now the most powerful forces for transparency, with a significant role remaining for voluntary leadership, especially in Europe.

This can create a market dynamic of its own - companies disclose because stakeholders value the information and because, once others are transparent, staying silent becomes harder. This is precisely the kind of bottom-up dynamic highlighted and studied in our ongoing work at the HEC Paris Sustainability and Organizations Center on creating the conditions for smarter sustainability disclosure. » says Brian Hill, CNRS Research Professor in Economics and Decision Sciences at HEC Paris.

Scope 3: the universal challenge worth solving

67.7% of the companies surveyed have carried out at least one corporate carbon footprint assessment, with a striking geographical disparity: 83.3% in France and 89.5% in the United Kingdom, against only 37.2% in Asia.

Among companies reported to have never measured their footprint, the study debunks a financial explanation: price is cited by only 15.4% of them, trailing far behind lack of internal priority (51.0%) as reasoning. The barrier is, above all, one concerning decision-making.

In contrast, one obstacle affects every company without exception, whatever its size or country of operations: Scope 3 data, as cited by 77.5% of respondents. Neither experience (84.6% of mentions amongst the most seasoned companies) nor company size makes it any less difficult.

" Scope 3 is complex, as it spans many categories - purchased goods and services, business travel, use of sold products. It also requires accounting for double or triple counting: one company's Scope 3 is another's Scope 1 or 2. Yet Scope 3 carries strategic weight. This is where the greatest decarbonisation potential is concentrated - and, with it, the opportunities that will drive a credible transition. This Radar confirms that the companies moving on this today are the ones that will bring their ecosystem into a credible climate transition plan" says Carine de Boissezon, Chief Impact Officer at EDF Group.

In Asia, artificial intelligence is out-advancing measurement itself

22.9% of companies already use artificial intelligence in their carbon management, and 24.7% plan to adopt it soon. Here the geographical gap is most striking: 43.2% adoption in Asia, against only 11.4% in France. Although behind on conventional carbon measurement, Asian companies are not following the established path taken by Europe: they are short-circuiting it by betting directly on automation.

AI is not, however, replacing human support. The study stresses that companies using it most also call on external consultants more than those who do without (42.9% against 27.2%).

An initial reputational benefit before a financial one

Where concrete benefits from carbon management are observed, brand image is the first to gain (49.5% of respondent mentions), far ahead of actual cost reduction (25.4%). Although carbon initiatives prove to be fruitful, it is rarely in the areas we expect to see it first.

A sure sign of that disconnect: 56.4% of companies have never assessed the economic impact of their own carbon efforts. This blind spot leaves, first and foremost, those who decide the budget in the dark. According to the study, senior leaders are often the least informed about returns from carbon initiatives.

Measurement does not guarantee action

Although 41.9% of companies have a formal transition plan to reduce their emissions, the results point to a more worrying gap: 43.1% of companies are not yet formally engaging their suppliers on carbon, even though supplier data is identified throughout the report as the number one bottleneck for measuring and for reducing emissions alike.

On this particular point, it is company size rather than geography that drives the gap: 66.7% of companies with more than 5,000 employees have a formal plan, against only 33.3% of those with fewer than 1,000.

Another notable disparity: not all companies measure in the same way. France relies overwhelmingly on the Bilan Carbone®/BEGES method (65.7%), while the rest of the world favours the GHG Protocol (74.5%) – a methodological divergence that complicates matters for any company seeking to consolidate an international value chain.

"The inaugural Radar confirms a conviction we share at SGS: carbon data only has value if it leads to concrete action. That is why we are continually broadening our support, from measurement and verification to carbon markets and decarbonisation strategies, so that every company finds the right support at each stage of its journey," explains Francesca Cerchia, Global Head of Climate Solutions at SGS.

Products: the next frontier for carbon accounting

Only 41.6% of companies have begun assessing the carbon footprint of their products, two to three years behind their corporate footprint work. Here is where the clearest correlation in the study emerges: 45.8% of companies that have measured the footprint of all or most of their products use artificial intelligence in their carbon work, against only 15.0% of those that have not measured any.

Methodology

This study is based on 556 responses collected between 16 June and 28 August 2026 through an online questionnaire distributed across 62 countries. Six of those countries have a large enough sample for individual analysis: France, the United Kingdom, Japan,

India, Taiwan and China. The sample was self-selecting and recruited through the professional networks of the study's partners: the results should therefore be read as representative of companies already engaged with the topic, rather than of the global business landscape as a whole.

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About Sami

Founded in 2020, Sami is a French scale-up that supports companies in their low-carbon transition and ESG management, through dedicated software and an expert consulting team. More than 2,000 organisations trust Sami, including Intersport, Doctolib, SciencesPo, Keolis, France TV and the Ligue de Football Professionnel. Part of the SGS group since late 2025, Sami aims to become a European benchmark in decarbonisation.

About the HEC Paris Sustainability & Organizations Center

The Sustainability & Organizations (S&O) Center advances rigorous, interdisciplinary research that bridges scholarly inquiry and practice-based knowledge. Through the generation of robust insights on climate and social sustainability, the center contributes to the development of management scholarship while informing organizational and policy responses to critical societal issues. In doing so, it promotes innovative research agendas and supports the design of evidence-based pathways towards more sustainable and inclusive forms of development.