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**FROM BASELINE TO ACTION:
A PRACTICAL SUSTAINABILITY SERIES BY PATH ZERO**

You Don't Need Perfect Data But Retailers Will Need Your 2026 Emissions Data

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You Don't Need Perfect Data But Retailers Will Need Your 2026 Emissions Data

For many suppliers, sustainability reporting feels abstract – until it suddenly isn't. California Statute 253 has changed the landscape, and its effects are already working their way through retail supply chains.

Under the statute, organizations with \$1 billion or more in annual revenue that do business in California must report Scope 1, 2 and 3 emissions. Scope 3 reporting begins in 2027, covering fiscal year 2026 data. Supply chain emissions typically represent the largest portion of a retailer's footprint, so supplier data is essential for compliance.

Here's the part many suppliers don't realize yet: most retailers are not broadly warning their supply chains. But in Q1 2027, many suppliers should expect to be asked for 2026 emissions data, with the assumption that it already exists.



Why This Matters Now

Retailers are preparing for regulatory reporting. Many are building systems, models and internal processes now – and they are counting on supplier data to make those systems work. This means suppliers who wait until a formal request arrives may already be behind. Early participation isn't about perfection; it's about readiness.



Retailers Want Numbers – With Context

Retailers need quantitative data. They rely on numbers to estimate and manage their Scope 3 emissions. At the same time, they understand that early data comes with uncertainty.

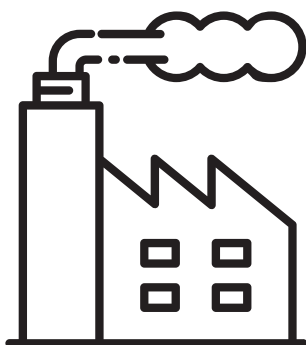
What retailers expect:

- The best numbers available today
- Clear boundaries and assumptions
- Transparency about estimates and gaps

A clearly defined margin of error does not weaken credibility; it strengthens it by allowing retailers to interpret the data responsibly.

How Retailers Actually Use Supplier Data

Retailers rarely scrutinize individual data points in isolation. Supplier data is typically aggregated and analyzed to:



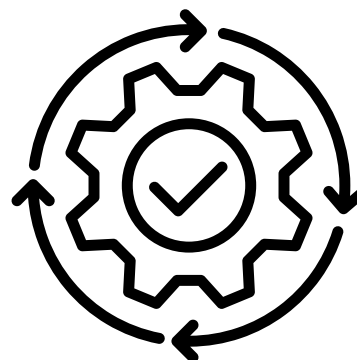
**UNDERSTAND WHERE
EMISSIONS ARE
CONCENTRATED**



**IDENTIFY PATTERNS
ACROSS CATEGORIES
AND SUPPLIERS**



**TRACK DIRECTIONAL
CHANGE OVER TIME**



**PRIORITIZE
ENGAGEMENT AND
IMPROVEMENT
EFFORTS**

Directional accuracy matters more than decimal-level precision, especially in early reporting cycles.



Silence Creates Risk

Choosing not to report because the data isn't perfect creates uncertainty for retailers – particularly as regulatory deadlines approach. In the absence of supplier data, retailers are forced to make assumptions, often conservative ones.

Engaging early, even with estimated data, signals awareness, capability and intent. It also positions suppliers as partners rather than as a source of last-minute data gaps.

Progress Comes From Participation

Sustainability data improves through use. Each reporting cycle helps suppliers refine methods, close gaps and better understand where impacts truly lie.

Retailers don't expect suppliers to have everything figured out today. But by 2027, many will expect suppliers to have 2026 data ready.

Numbers matter. Context matters just as much. And starting today makes both far easier when the request inevitably arrives. ◀



ABOUT PATH ZERO

Shop! Association offers a suite of Path Zero sustainability programs designed to help members document, track, and improve performance—building credible, measurable results across operations and projects.

Path Zero Emissions: An easy-to-use platform for tracking Scope 1, 2, and 3 emissions—capturing utilities, waste, water, and operational data in alignment with the GHG Protocol for reporting needs, including California SB 253.

Path Zero Element: Transforms architectural drawings and specifications into material quantities and embodied carbon—capturing store-specific variations across design, fixtures, and displays for scalable, repeatable reporting.

Path Zero Benchmark: Evaluates sustainability performance across 135 qualitative and quantitative data points—delivering industry benchmarking and recognized ratings supported by third-party assurance.

Path Zero Consulting: Provides hands-on support for sustainability strategy, facility and program audits, target setting, and implementation planning.

Each program can be used independently or together, depending on your organization's goals and reporting needs.

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ABOUT SHOP! ASSOCIATION

Shop!, the global trade association dedicated to enhancing retail environments and experiences, embraces a culture of inclusion where diverse voices are active in all aspects of our organization. This supports an environment in which all individuals feel respected and are treated fairly, and different viewpoints, opinions, thoughts, and ideas are encouraged and embraced. We proudly maintain the highest standards of ethics and transparency.

Our Purpose: Empowering our members to innovate at retail.

Our Mission: From ideation through implementation, Shop will engage our diverse array of members with education, insights and events that enable them to co-create innovation that evolves retail worldwide.

Our Vision: Shop's members will shape the evolution of retail.

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