

Independent Corporate Climate Case Study

Is Starbucks failing to decarbonise fast enough, or is its operating model growing faster than its supply chain can decarbonise?

Lessons for European companies on growth, Scope 3 and absolute carbon targets.

13.50 Mt

FY2025 TOTAL GHG

95.9%

SCOPE 3 SHARE

-17%

SCOPE 1+2 VS FY2019

PUBLISHED

12 October 2026

PRIMARY SOURCE

Starbucks FY2025 Global Impact Report

PILLAR

Environmental · Climate

01 / EXECUTIVE ANALYSIS

The Starbucks paradox is a question of scale

Visible operating improvements coexist with an increase in the overall corporate inventory. The distinction offers a useful lens for European reporting and transition-planning debate.

COMPANY	Starbucks Corporation
STORES (FY2025 YEAR-END)	40,990 company-operated and licensed [3]
FY2025 TOTAL GHG	13.50 MtCO ₂ e, approx. 7% above restated FY2019 baseline [1]
ORIGINAL 2030 GOAL	50% absolute reduction across Scopes 1, 2 and 3 [5]
STATUS	New science-aligned goal and strategy expected early 2027 [1]

KEY INSIGHT

Cleaner operations do not necessarily produce a smaller total footprint when almost all emissions sit in the value chain.

In FY2025, Starbucks recorded **13.50 million tonnes CO₂e**, up approximately 7% from a restated FY2019 baseline. Yet Scope 1 and market-based Scope 2 emissions together fell **17%**. The two facts are consistent because Scope 3 accounts for **95.9%** of the overall reported footprint. [1]

The company also reports **13,380 coffeehouses independently verified for energy, water and waste reduction practices**, alongside more than 1,000 LEED-certified coffeehouses. It meets the electricity needs of company-operated coffeehouses outside China using renewable-energy purchasing and investment mechanisms. Those achievements are real, but they describe different boundaries. [1]

The central question is not whether Starbucks has acted. It has. The question is whether value-chain improvements can advance quickly enough to offset the effects of a business that has substantially expanded since 2019.

Four conclusions emerge

- Operational decarbonisation is measurable**, but covers only about 4% of the current inventory.
- Supplier-linked emissions dominate**: purchased goods and services, coffee, dairy and licensed-store activities all matter.
- Growth complicates interpretation**: store count rose around 31%, while economic emissions intensity improved 3% versus baseline.
- A revised target is a governance moment**: Starbucks expects a new science-aligned target and strategy in early 2027.

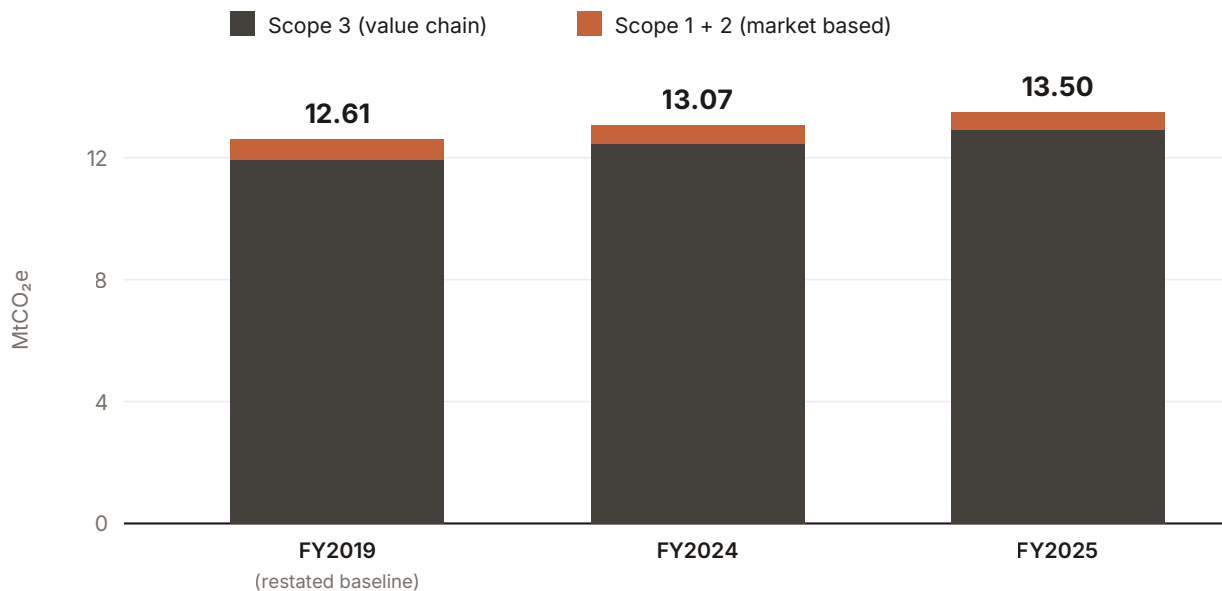
Scope note: this independent analysis interprets published data; it does not constitute an audit, target validation or compliance determination.

02 / EMISSIONS ARITHMETIC

Direct emissions fell. Scope 3 rose.

The latest report gives three consistently restated observations (FY2019, FY2024 and FY2025) for the overall footprint and component scopes.

The overall footprint grew; the operational slice shrank



MtCO₂e. FY2019 is the latest restated baseline; market-based Scope 2 is used throughout. [1]

EMISSIONS METRIC	FY2019	FY2024	FY2025
Scope 1 + Scope 2 (market based)	0.666 Mt	0.618 Mt	0.556 Mt
Scope 3	11.940 Mt	12.448 Mt	12.940 Mt
Total	12.606 Mt	13.066 Mt	13.496 Mt

Between the baseline and FY2025, the combined Scope 1+2 total declined **16.6%**, while Scope 3 rose **8.4%**. Scope 1 by itself increased from 335,534 to 382,447 tonnes; market-based Scope 2 decreased from 330,803 to 173,537 tonnes. The combined operational improvement thus masks different component trends. [1]

THE SCALE EFFECT

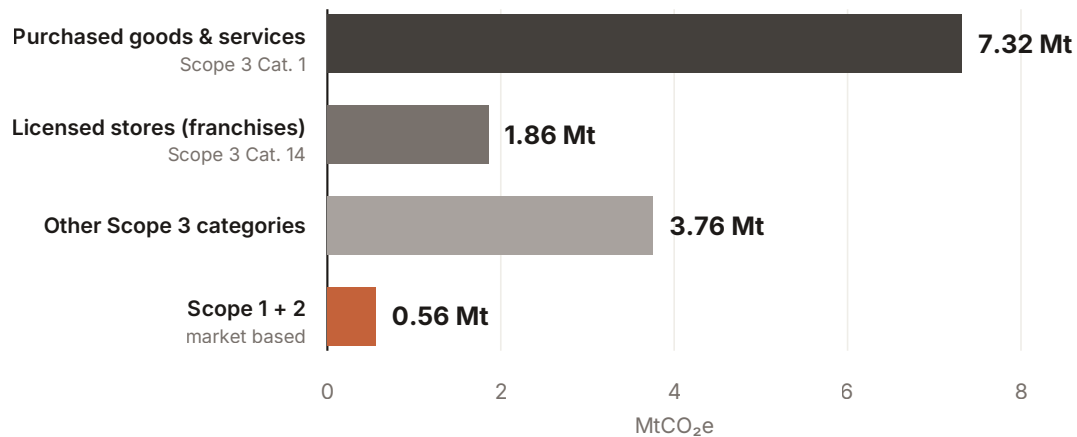
Eliminating all current Scope 1 and 2 emissions, with no further Scope 3 change, would still leave FY2025 emissions above the complete FY2019 footprint.

03 / EMISSIONS ANATOMY

Where the footprint actually sits

GHG accounting categories help identify where purchasing and partnerships matter more than store electricity alone.

Most emissions lie outside direct operations



MtCO₂e, FY2025. Calculated from Starbucks FY2025 Scope 3 categories and market-based Scope 1+2 values. Figures rounded. [1]

Purchased goods and services: 7.32 MtCO₂e. This category includes upstream emissions from coffee, dairy, other ingredients and goods. **Franchises: 1.86 MtCO₂e.** Starbucks places specified licensed-store Scope 1, Scope 2 and Scope 3 Category 1 activities here. Other categories include transport, commuting, capital goods and waste. [1]

△ COMMODITY LENS: DON'T DOUBLE COUNT

Starbucks separately estimates green coffee purchases at **12%** of total emissions and fluid dairy purchases at **13%**. These commodity shares are embedded in the categorical inventory. They are not additional slices to add to the bars above. [1]

KEY INSIGHT

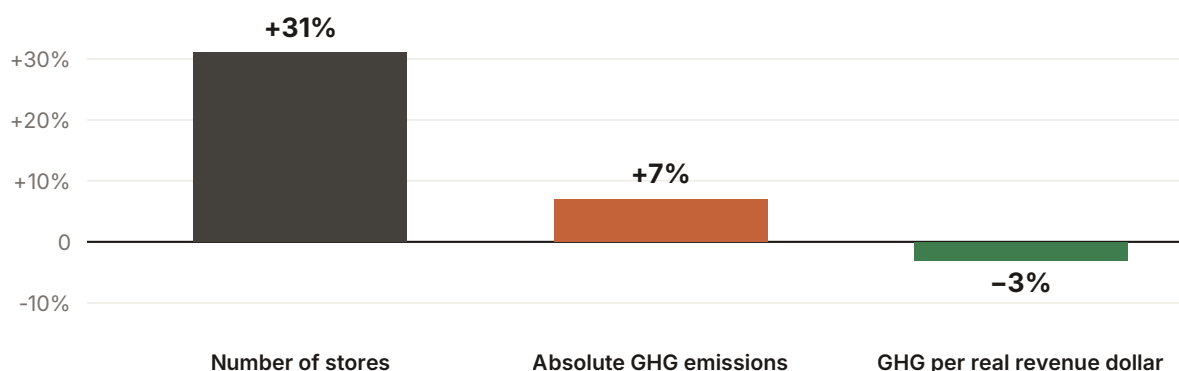
The physical source of an emission and the reporting category that contains it are not always the same analytical lens.

04 / GROWTH AND INTENSITY

Efficiency gains deserve credit — with careful denominators

Operating at greater scale makes absolute climate performance a different problem from emissions per dollar, per store or per beverage.

Growth, footprint and intensity did not move together



Change FY2019 → FY2025. Store counts from FY2019 and FY2025 annual filings; emissions and intensity from the FY2025 impact report. [1–3]

INDICATOR	FY2019	FY2025
Global stores, company-operated + licensed	31,256	40,990
Total GHG emissions	12.606 Mt	13.496 Mt
GHG per inflation-adjusted dollar	100 (index)	97 (index)
Total GHG / year-end global store*	403 t	329 t

*The store-denominator proxy declined roughly 18%. It is not reported by Starbucks and does not represent carbon emissions per individual coffeehouse or per cup. Company-wide emissions include product activities beyond the retail estate; store counts are year-end snapshots. [1–3]

⚠ CAUTION

Economic intensity was 7% below baseline in FY2024 but only 3% below baseline in FY2025. The longer-run improvement is genuine; year-on-year performance weakened. [1]

05 / MISSING DENOMINATOR

Why we cannot claim emissions per cup

A useful product metric needs both a defensible numerator and a matching denominator. Neither can be assumed from the corporate inventory alone.

FINDING

We did not find comparable, verified global counts of beverages sold in FY2019 and FY2025 in the public primary reports reviewed.

The temptation is to divide **13.50 million tonnes** by an estimated number of cups and present grams CO₂e per beverage. That would be methodologically unsafe without clearly identifying the inventory boundary. The corporate footprint includes food, packaged coffee and other channel activities, while the reports note that use-of-sold-products emissions are outside Starbucks' stated climate inventory boundary. [1,3]

A stronger per-cup methodology would require

1. **Comparable drink volumes** for FY2019 and FY2025, including whether licensed stores are counted.
2. **Mix-adjusted functional units:** espresso, dairy-based beverages, cold drinks and non-dairy alternatives have different compositions.
3. **Clear life-cycle boundaries:** ingredient production, processing, packaging, logistics, in-store preparation and relevant disposal.
4. **Consistent emission factors,** allocation methods and restated historical estimates.
5. **Transparent uncertainty ranges** and disclosure of what is excluded.

✓ LESSON FOR EUROPEAN COMPANIES

For European companies, the transferable lesson is to distinguish **company-wide absolute emissions, economic intensity** and **product-level footprints**. They answer different questions, and a decline in one does not mechanically establish a decline in the others.

06 / SUPPLIER-SIDE DECARBONISATION

The challenge is not only inside the coffeehouse

Coffee, dairy, licensed-store operations and logistics require interventions along relationships that extend beyond a company's own operational control.

Starbucks identifies green coffee and fluid dairy as significant contributors to its footprint. Its impact report describes investments in farmer resilience, climate-adapted coffee trees and sourcing systems, while its dairy work focuses partly on reducing agricultural methane. [1,4]

VALUE-CHAIN DOMAIN	FY2025 EVIDENCE	WHAT SHOULD BE TESTED
Fluid dairy	13% of total GHG	Supplier uptake, methane measurement, purchasing mix
Green coffee	12% of total GHG	Land-use change, farming inputs, volumes and factor changes
Licensed operations	1.864 Mt in Scope 3 Cat. 14	Boundary, data quality, franchise support
Upstream freight	0.760 Mt in Scope 3 Cat. 4	Modal shifts, routing, supplier logistics

A useful example of measurement maturity

For FY2025, Starbucks reports **36,620 tonnes CO₂e** of measured dairy-emissions reductions in a project-based greenhouse-gas impact statement, of which **18,525 tonnes** were verified and **18,095 tonnes** pending verification. Starbucks describes those reductions relative to a counterfactual scenario without the projects. These project metrics should not be subtracted directly from annual Scope 3 inventory values. [1,4]

ATTRIBUTION GAP

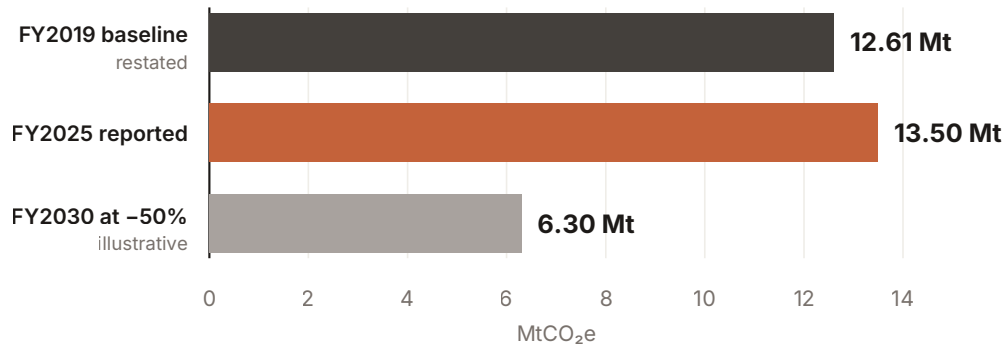
Supplier projects may generate quantifiable outcomes well before they register cleanly in the full corporate inventory. Procurement decisions, geographic data gaps, category rules, changes in supplier mix and land-use-change assumptions can all make enterprise-level attribution difficult.

07 / THE ORIGINAL TARGET

A 2030 ambition meets a changing reality

The original commitment remains important context even as Starbucks prepares a replacement.

What the original 2030 target implied



The FY2030 bar illustrates half of the restated FY2019 inventory (6.303 MtCO₂e). It is not a forecast or a claim that Starbucks has withdrawn its historic commitment. [1,5]

The 50% absolute reduction goal was publicly articulated in the 2020 resource-positive programme; the baseline was subsequently shifted to FY2019 during validation. If applied to the most recently restated baseline, it would imply around **6.30 MtCO₂e** in FY2030. FY2025 stands at **13.50 MtCO₂e**. Closing that mathematical gap from FY2025 would require a reduction of roughly **53%** from the current inventory. [1,5]

Starbucks says infrastructure constraints, supplier readiness and cost-effective technology availability have created significant challenges. Its September 2026 report expects a **new science-aligned goal and implementation strategy in early 2027**. [1]

QUESTIONS FOR THE REPLACEMENT TARGET

A target revision can be evaluated constructively: Which baseline, boundary, assumptions, levers, resources and interim milestones will underpin the replacement?

08 / REGULATORY CONTEXT

What European companies should take from this

This is an educational comparison, not a conclusion about Starbucks' own obligations under EU law.

Revised ESRS E1

Commission Delegated Regulation (EU) 2026/1563 was published on 21 September 2026 and is scheduled to enter into force on 10 November 2026, generally applying to financial years beginning on or after 1 January 2027, subject to 2026 transitional options. Within the revised ESRS E1, **E1-1** addresses climate transition plans, **E1-6** climate targets and **E1-8** gross Scope 1, 2 and 3 emissions. [6]

This supports reporting that explains the relationship between emissions trajectories, target assumptions and implementation. A target under review can be explained rather than disguised; whether a specific disclosure is required depends on applicable CSRD scope, materiality and reliefs. A general EU analogy should never be represented as a finding that Starbucks is itself in scope.

Consumer-facing future claims

The Empowering Consumers for the Green Transition Directive (EU) 2024/825 became applicable on **27 September 2026**. In the relevant commercial-claim context, claims about future environmental performance require clear, objective and verifiable commitments, measurable time-bound targets and a realistic plan with regular independent third-party verification and findings made available to consumers. [7,8]

The directive should not be casually conflated with CSRD reporting, nor used to assert that a changing corporate target is necessarily an unlawful commercial claim. Its application requires assessment of the actual communication and legal context.

✓ THE TRANSFERABLE GOVERNANCE MODEL

Link every disclosed climate ambition to **versioned baseline data, a scoped inventory, business-growth assumptions, accountable interventions, supplier evidence, a capital plan, and a transparent re-evaluation process**. That combination is useful for decision-making even where reporting is voluntary.

09 / MANAGEMENT CHECKLIST

Eight questions for an EU board or sustainability team

Use this short diagnostic alongside the detailed emissions inventory and the transition-plan assumptions.

BOARD DIAGNOSTIC

- 01 Can we reconcile our total footprint to Scopes 1, 2 and 3 with a consistent baseline?
- 02 How do acquisitions, store openings, production volume and product mix alter the trajectory?
- 03 Do we distinguish absolute reductions from economic and unit-level intensity?
- 04 Are the largest Scope 3 sources measured using decision-grade supplier evidence?
- 05 Do our claimed project reductions reconcile appropriately — or separately — with the inventory?
- 06 Which decarbonisation levers are controlled by us, jointly influenced, or outside control?
- 07 If a target changes, can we show the reasoning, governance and replacement plan?
- 08 Do consumer-facing future-performance claims have the required substantiation?

CORE PRINCIPLE

Track the emissions that matter most, explain the growth context and give genuine progress its due.

10 / DATA NOTES & SOURCES

How to read and reproduce this case

All calculations are independently derived from cited company disclosures unless marked as a company-reported metric. Numbers are rounded only for presentation.

Methodology. Total emissions = reported Scope 1 + market-based Scope 2 + reported Scope 3. The FY2019 figures are the FY2025 report's restated baseline, not originally published 2019 estimates. Scope 3 share = $12,939,923 \div 13,495,908 = 95.89\%$. Store growth = $40,990 \div 31,256 - 1 = 31.14\%$. Per-year-end-store proxy = total emissions $\div$ year-end global stores; FY2019 ≈ 403 t and FY2025 ≈ 329 t, a decline of 18.4%. This proxy is intentionally not called per-store or per-cup emissions. [1–3]

Other boundaries. Company-operated coffeehouse renewable-electricity procurement outside China is not 100% global electricity use: Starbucks reports 87% of global company-operated facilities in FY2025. The separate network of 13,380 Greener Stores-verified coffeehouses should not be described as LEED-certified; the report says more than 1,000 Starbucks coffeehouses are LEED-certified. [1]

Source register

- [1] Starbucks, Fiscal 2025 Global Impact Report, updated September 2026 (pp. 33–36, 52–55, 59).
- [2] Starbucks, FY2019 Annual Report, store-count disclosure.
- [3] Starbucks, FY2025 Form 10-K, store-count and channel descriptions.
- [4] Starbucks, Dairy Methane Action Plan Progress Disclosure, FY2025.
- [5] Starbucks, 2020 Global Environmental and Social Impact Report, original targets.
- [6] Commission Delegated Regulation (EU) 2026/1563, revised ESRS.
- [7] Directive (EU) 2024/825, Empowering Consumers for the Green Transition.
- [8] European Commission, Sustainable consumption — application date and guidance.

Editorial independence. Prepared by e-c-o.com using public primary sources accessed through 12 October 2026. This study is descriptive and educational, not a legal opinion or an assurance engagement.