

# **SECR Report**

[Example Company]  
2019

Energy*fit*.uk

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## Streamlined Energy & Carbon Reporting (SECR)

The Companies Act 2006 (Strategic Report and Directors' Report) Regulations introduced changes to require quoted companies to report their annual emissions and an intensity ratio in their Directors' Report.

The 2018 Regulations bring in additional disclosure requirements for quoted companies. The 2018 Regulations also introduce requirements for large unquoted companies and limited liability partnerships to disclose their annual energy use and greenhouse gas emissions, and related information. These changes came into effect from April 2019.

*The legislation affects:*

- quoted companies.
- large unquoted companies (including charitable companies);
- large Limited Liability Partnerships (LLPs)

Under the 2018 Regulations, LLPs which are “large” are also required to prepare and file energy and carbon information in their accounts and reports (in a new ‘Energy and Carbon Report’). The definition of “large” is the same as applies in the existing framework for annual accounts and reports, based on sections 465 and 466 of the Companies Act 2006. A company or LLP is considered ‘large if it satisfies **two or more** of the following requirements:

- *Turnover £36 million or more*
- *Balance sheet total £18 million or more*
- *Number of employees 250 or more*

### *Group Reporting*

If you are reporting at group level, for a financial year for which you are required to prepare a group Directors' Report, when making your energy and carbon disclosures, you must take into account not only your own information, but also the information of any subsidiaries included in the consolidation which are quoted companies, unquoted companies or LLPs. However, you have the option to exclude from your report any energy and carbon information relating to a subsidiary which the subsidiary would not itself be obliged to include if reporting on its own account. The same applies to LLPs required to prepare a group Energy and Carbon Report.

If you are reporting at subsidiary level, for a financial year for which your parent company (or parent LLP) is preparing a group relevant Report (i.e. a group Directors' Report or a group Energy and Carbon Report), you might not be obliged to include your energy and carbon information in your own accounts and reports.

Companies within the scope of the legislation must disclose in their Directors’ Report their:

Quoted companies	Large unquoted companies and LLPs
Annual GHG emissions from activities for which the company is responsible including combustion of fuel and operation of any facility; and the annual emissions from the purchase of electricity, heat, steam or cooling by the company for its own use	UK energy use (as a minimum gas, electricity and transport, including UK offshore area)
Underlying global energy use	Associated greenhouse gas emissions
Previous year’s figures for energy use and GHG	Previous year’s figures for energy use and GHG emissions
At least one intensity ratio	At least one intensity ratio
Energy efficiency action taken	Energy efficiency action taken
Methodology used	Methodology used

*What period should disclosures cover*

The obligation is to disclose annual figures for emissions and energy use. If the annual period used is not the same as the financial year covered by the relevant Report, this must be made clear in the Report.

*Where organisations need to report*

Companies in scope of the legislation will need to include their energy and carbon information in their Directors’ Report as part of their annual filing obligations. The 2018 Regulations impose requirements on large LLPs to prepare an equivalent report to the Directors’ Report (the “Energy and Carbon Report”) for each financial year including their energy and carbon information. The Energy and Carbon Report must be approved by the LLP’s members and signed on behalf of the LLP by a designated member. The Energy and Carbon Report also needs to identify each of its members during the financial year. LLPs may wish to consider whether they can comply with the latter requirement by referring to the online list published by Companies House, if one is available. In the case of charitable companies, the reporting should be in the combined Directors’ and Trustees’ Annual Report. Where energy usage and carbon emissions are of strategic importance to the company, disclosure of the relevant information may be included in the Strategic Report instead of the Directors’ Report.

*When do businesses in scope need to report?*

Quoted companies have been required to make carbon disclosures in their Directors’ Reports since 30 September 2013. The new requirements imposed by the 2018 Regulations on quoted companies and on large unquoted companies and large LLPs apply to reports for financial years starting on or after 1 April 2019.

Usual reporting year	The first financial year for which the relevant Report must comply with the new requirements under the 2018 Regulations
1 January to 31 December	1 January 2020 to 31 December 2020
1 April to 31 March	1 April 2019 to 31 March 2020

*Global energy use- Quoted Companies*

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*Energy not in scope*

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*Greenhouse gas emissions*

The relevant Report must state the annual quantity of emissions in tonnes of carbon dioxide equivalent (CO2e).

### *Energy efficiency action*

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### *Intensity ratio*

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### *Methodology*

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- GHG Reporting Protocol - Corporate Standard.
- International Organisation for Standardization, ISO (ISO 14064-1:2018).
- Climate Disclosure Standards Board, CDSB.
- The Global Reporting Initiative Sustainability Reporting Guidelines.

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### *Units of Measurement*

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Greenhouse Gas	Global Warming Potential (GWP)
Carbon dioxide (CO <sub>2</sub> )	1
Methane (CH <sub>4</sub> )	25
Nitrous oxide(N <sub>2</sub> O)	298
Hydrofluorocarbons (HFCs)	124
Perfluorocarbons (PFCs)	7,390
Sulphur hexafluoride (SF <sub>6</sub> )	22,800
Nitrogen trifluoride (NF <sub>3</sub> ) <sup>3</sup>	17,200

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#### *Carbon dioxide*

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#### *Carbon dioxide equivalent (CO<sub>2</sub>e)*

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### *Introduction*

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### *Scope of Study*

This study looks to establish a GHG inventory for all of [Example Company]'s GHG emission during the assessment period.

### *Limitations*

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### *Time Period*

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### *Organizational Boundaries*

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## *Operational Boundaries*

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Scope 1: DIRECT GHG EMISSIONS are emissions issued from sources directly controlled by the [Example Company], such as stationary combustion equipment used for building heating.

Scope 2: ENERGY INDIRECT EMISSIONS are emissions issued from electricity production, or from the imported heat or vapor consumed in the buildings and equipment operation, provided by an external entity (sources out of the organizational boundaries).

Scope 3: OTHER INDIRECT GHG EMISSIONS are emissions issued from the [Example Company] activities but from sources controlled by external enterprises, such as waste disposal (transport and processing) and the transportation means of employees.

## *Methodology*

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## *Omissions*

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### *Identification of GHG sources*

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### *Selection and collection of GHG activity data*

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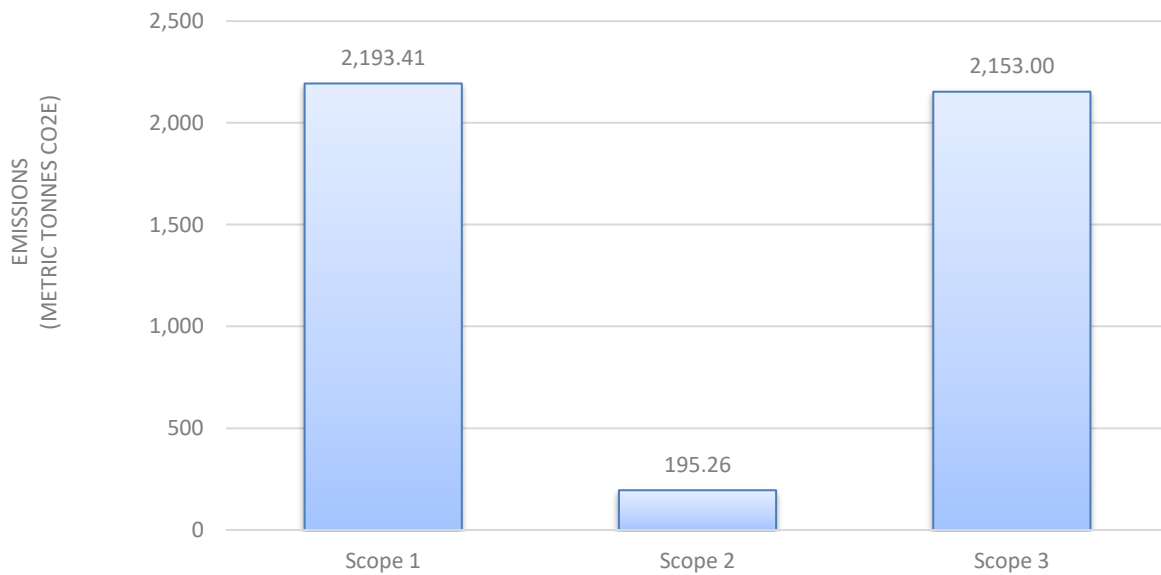
## Results

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EMISSIONS BREAKDOWN BY SCOPE

Scope	Metric Tonnes CO <sub>2</sub> e
Scope 1	2,193.41
Scope 2	195.26
Scope 3	2,153.00

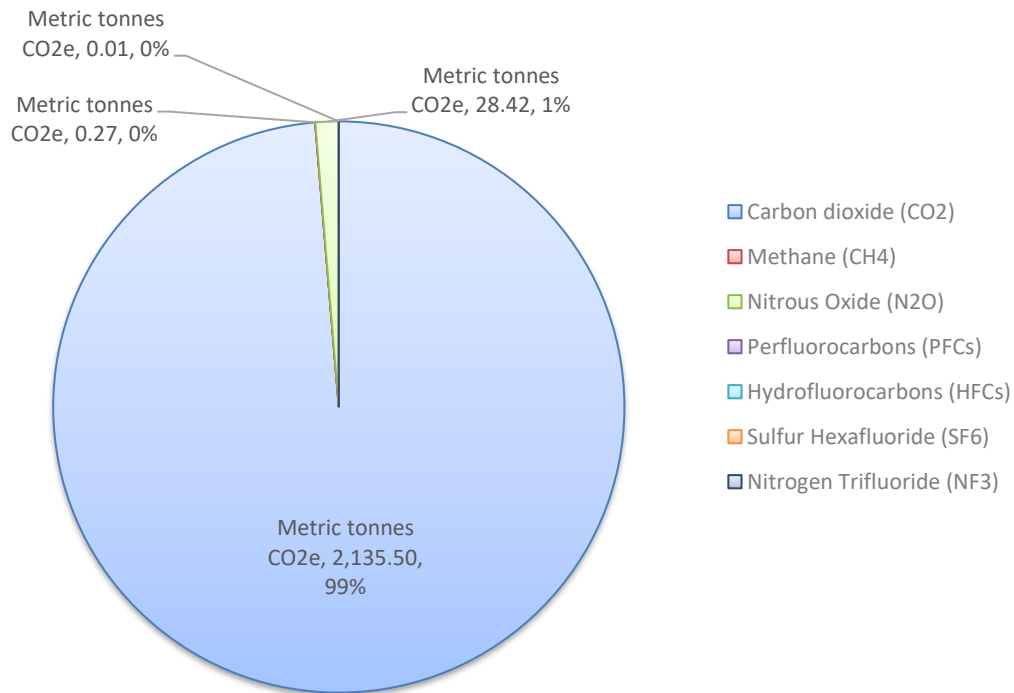
Emissions by Scope



SCOPE 1 BREAKDOWN BY GREENHOUSE GAS TYPE

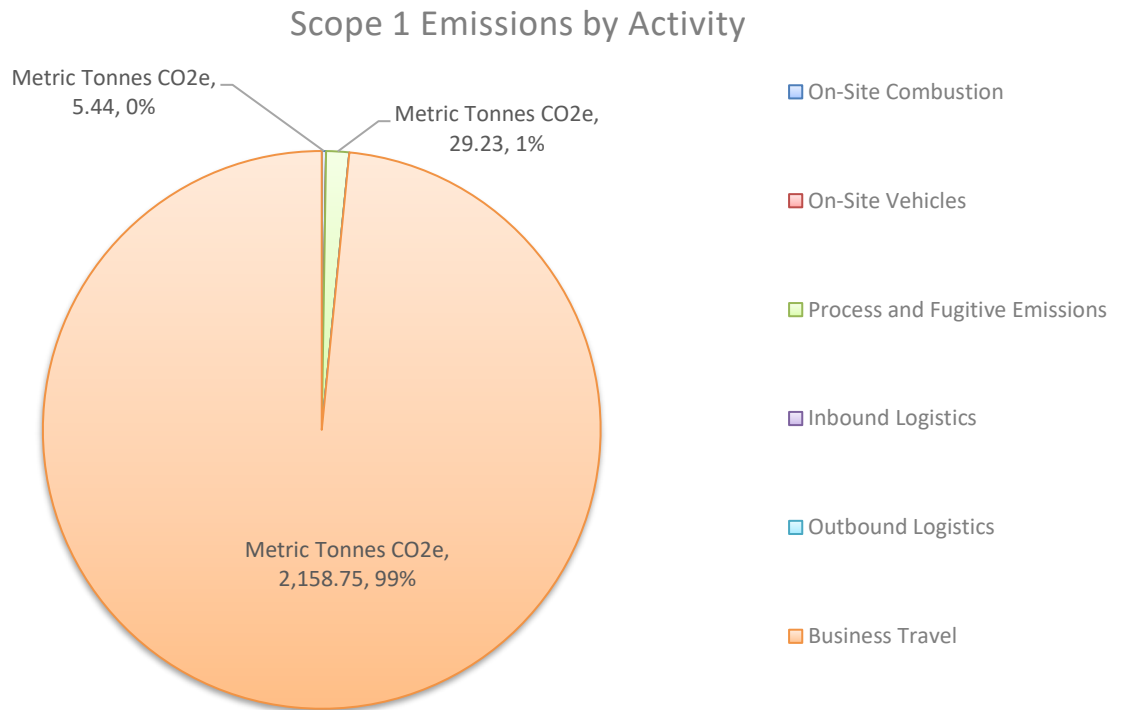
GHG Type	Metric tonnes CO2e	Metric tonnes
Carbon dioxide (CO2)	2,135.50	2,135.50
Methane (CH4)	0.27	0.01
Nitrous Oxide (N2O)	28.42	0.10
Perfluorocarbons (PFCs)	0.00	N/A
Hydrofluorocarbons (HFCs)	0.01	N/A
Sulphur Hexafluoride (SF6)	0.00	0.00
Nitrogen Trifluoride (NF3)	0.00	0.00

Scope 1 Emissions by GHG



SCOPE 1 BREAKDOWN BY ACTIVITY

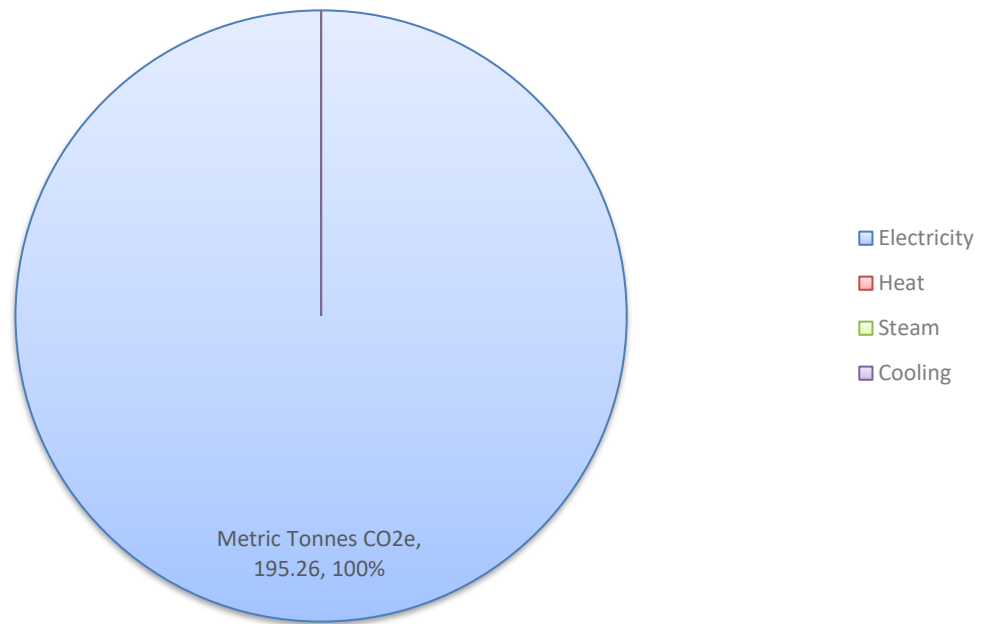
Activity	Metric Tonnes CO2e
On-Site Combustion	5.44
On-Site Vehicles	0.00
Process and Fugitive Emissions	29.23
Inbound Logistics	0.00
Outbound Logistics	0.00
Business Travel	2,158.75



### SCOPE 2 BREAKDOWN BY ACTIVITY

Activity	Metric Tonnes CO2e
Electricity	195.26
Heat	0.00
Steam	0.00
Cooling	0.00

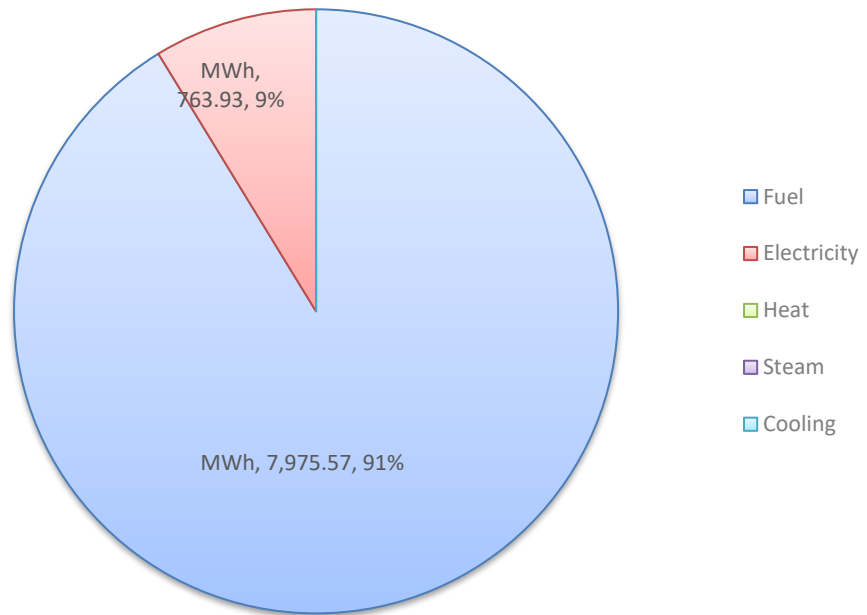
Scope 2 Emissions by Activity



### ENERGY BREAKDOWN

Energy Type	MWh
Fuel	7,975.57
Electricity	763.93
Heat	0.00
Steam	0.00
Cooling	0.00

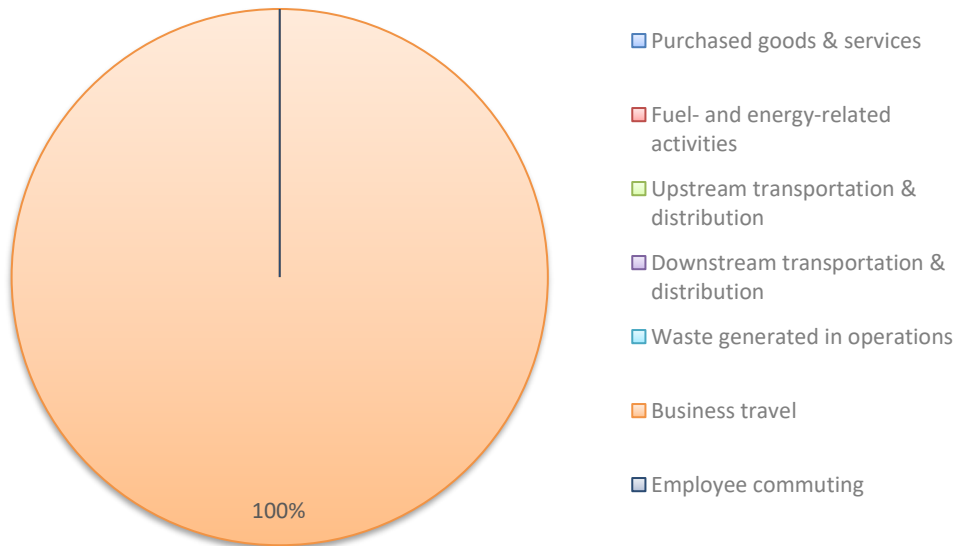
Energy Breakdown



SCOPE 3 BREAKDOWN

Source	Metric tonnes CO2e
Purchased goods & services	0.00
Fuel- and energy-related activities	0.00
Upstream transportation & distribution	0.00
Downstream transportation & distribution	0.00
Waste generated in operations	0.00
Business travel	2,153.00
Employee commuting	0.00
Scope 3 onsite transport	0.00

Scope 3 Emissions by Activity

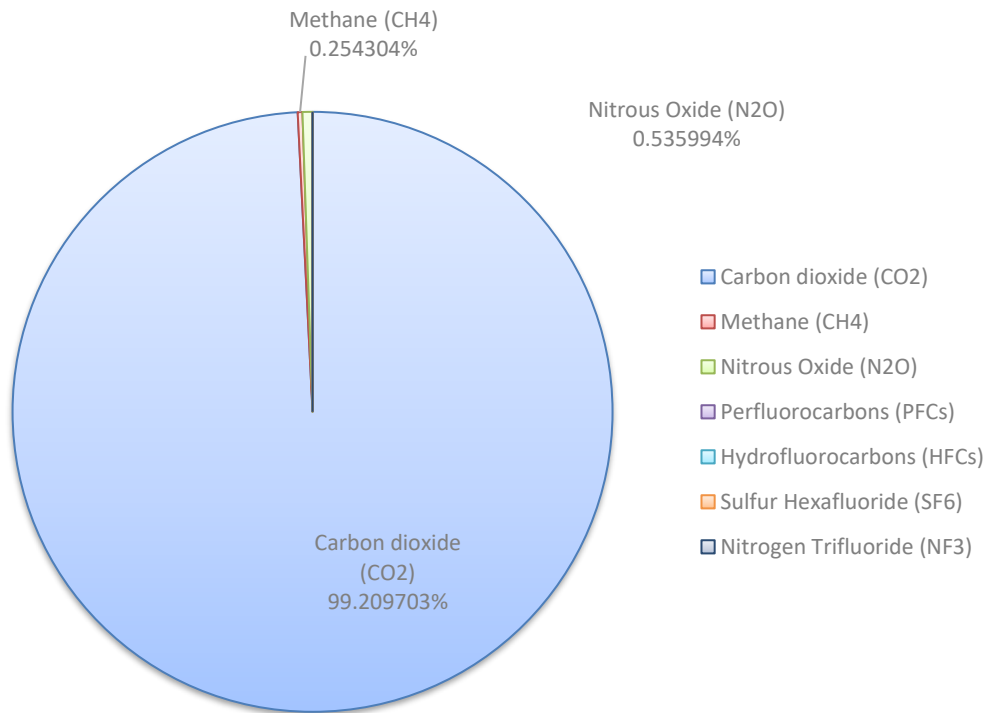




ELECTRICITY SPLIT BY GHG

GHG Type	Metric tonnes CO2e
Carbon dioxide (CO2)	193.72
Methane (CH4)	0.49656
Nitrous Oxide (N2O)	1.04659
Perfluorocarbons (PFCs)	0.00000
Hydrofluorocarbons (HFCs)	0.00000
Sulphur Hexafluoride (SF6)	0.00000
Nitrogen Trifluoride (NF3)	0.00000

Electircity Split by GHG



## Energy Intensity Ratio

SECR requires organisations to express the organisation's emissions by way of at least one intensity ratio. Intensity ratios compare emissions data with an appropriate business metric or financial indicator.

Chosen metric(s):

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Results over assessment period:

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Total kgCO<sub>2</sub>e over assessment period (Sopes 1,2,3): 4,541.67 kgCO<sub>2</sub>e

Intensity Ratio:

1. Between 01/01/2019 to 31/12/2019 [Example Company] emitted 0.971629196 kgCO<sub>2</sub>e per Unit

Note: It is not possible to accurately split emissions by chosen metric, therefore, the above intensity ratio was calculated by dividing total emissions by each chosen metric.

[Example Company] Energy Efficiency Activities over financial year

[Example Company] undertook the following energy efficiency activities during the assessment period:

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## GHG Inventory

The final section of the results section is a GHG Protocol is [Example Company] GHG Inventory documentation.

Have any facilities, operations and/or emissions sources been excluded from this inventory? If yes, please specify.
Reporting period covered by this inventory
From 01/01/2019 to 31/12/2019

### ORGANIZATIONAL BOUNDARIES

Which consolidation approach was chosen (check each consolidation approach for which your company is reporting emissions.) <i>If your company is reporting according to more than one consolidation approach, please complete and attach an additional completed reporting template that provides your company's emissions data following the other consolidation approach(es).</i>		
Equity Share <input type="checkbox"/>	Financial Control <input checked="" type="checkbox"/>	Operational Control <input type="checkbox"/>

### OPERATIONAL BOUNDARIES

Are Scope 3 emissions included in this inventory?
yes <input checked="" type="checkbox"/> no <input type="checkbox"/>
If yes, which types of activities are included in Scope 3 emissions?
Grey Fleet

### INFORMATION ON EMISSIONS

The table below refers to emissions independent of any GHG trades such as sales, purchases, transfers, or banking of allowances

EMISSIONS	TOTAL (mtCO <sub>2e</sub> )	CO <sub>2</sub> (mt)	CH <sub>4</sub> (mt)	N <sub>2</sub> O (mt)	HFCs (mt)	PFCs (mt)	SF <sub>6</sub> (mt)
Scope 1	2,193.41	2,135.50	0.01	0.10	0.01	0	0
Scope 2	195.26	193.72	0.49656	1.04659	0	0	0
Scope 3 (OPTIONAL)	2,153.00						

Direct CO <sub>2</sub> emissions from Biogenic combustion (mtCO <sub>2</sub> )
0

## BASE YEAR

Year chosen as base year							
2019							
Clarification of company-determined policy for making base year emissions recalculations							
We will adjust our base year emissions inventory to account for significant changes, described below, if the changes drive an increase/decrease in emissions of greater than 5%. We may also choose to recalculate our baseline for changes less than 5%, especially when structural changes occur.							
<u>Structural changes</u>							
Structural changes include acquisitions, divestures or mergers of businesses or facilities that existed during 2019							
<u>Methodology changes</u>							
Methodology changes include updated emission factors, improved data access or updated calculation methods or protocols. Emission Factor Updates - We follow the Defra guidance on when to recalculate previous years' emissions after new emission factors have been released.							
Other changes							
In addition to structural and methodology changes, we will recalculate our emissions for the following:							
<ul style="list-style-type: none"> <li>• Discovery of a significant error, or a number of cumulative errors.</li> <li>• Change in our organisational boundary</li> </ul>							
Change in our operational boundary							
Context for any significant emissions changes that trigger base year emissions recalculations							
As above							
Base year emissions							
EMISSIONS	TOTAL (mtCO <sub>2</sub> e)	CO <sub>2</sub> (mt)	CH <sub>4</sub> (mt)	N <sub>2</sub> O (mt)	HFCs (mt)	PFCs (mt)	SF <sub>6</sub> (mt)
Scope 1	2,193.41	2,135.50	0.01	0.10	0.01	0	0
Scope 2	195.26	193.72	0.49656	1.04659	0	0	0
Scope 3 (OPTIONAL)	2,153.00						

Has this inventory been verified by an accredited third party? No

## METHODOLOGIES AND EMISSION FACTORS

Methodologies used to calculate or measure emissions other than those provided by the GHG Protocol. (Provide a reference or link to any non-GHG Protocol calculation tools used)
GHG Protocol