
**UNCTAD, OECD, CDSB and GRI Workshop on
Climate Change Reporting**

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SESSION I

**THE POLICY DIMENSION:
CURRENT NATIONAL PRACTICES
IN CLIMATE CHANGE REPORTING**

PRESENTED BY

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defra
Department for Environment
Food and Rural Affairs

Measuring and reporting greenhouse gas emissions by UK companies

Sue Whitehead

Defra

March 2012

UK Guidance – published 2009

www.defra.gov.uk

Guidance on how to measure and report your greenhouse gas emissions



Review of evidence in 2010

- Includes Defra commissioned research by PwC/CDP and CDSB
- Published research by IEMA, OECD, and the EU
- Report examines the relationship between reporting and emission reductions
- **Findings:** Measuring and reporting helps embed sustainability in an organisation but indirect link between reporting and reducing emissions
- Benefits to businesses from reporting
- Significant and growing interest from investors
- Need for consistency in reporting frameworks

Regulation vs Voluntary reporting

- Consultation held in summer 2011 on 4 options
- 2018 responses; 208 companies
- 73% of companies favoured the introduction of regulation on GHG reporting
- 56% of trade associations favoured voluntary
- In favour: increase the consistency/quality of reports
- Against: concerns on regulatory burden/cost of regulation
- Improved data on costs and benefits provided by companies and trade associations during consultation

What respondents thought should be reported

- Scope 1 and 2
- Financial control
- Specify an intensity ratio
- Specify a base year
- Report if the base year has been re-calculated
- Other issues: narrative explanation; note of methods/tools used
- **Next steps:** announcement before end of March on whether the Government will introduce regulations