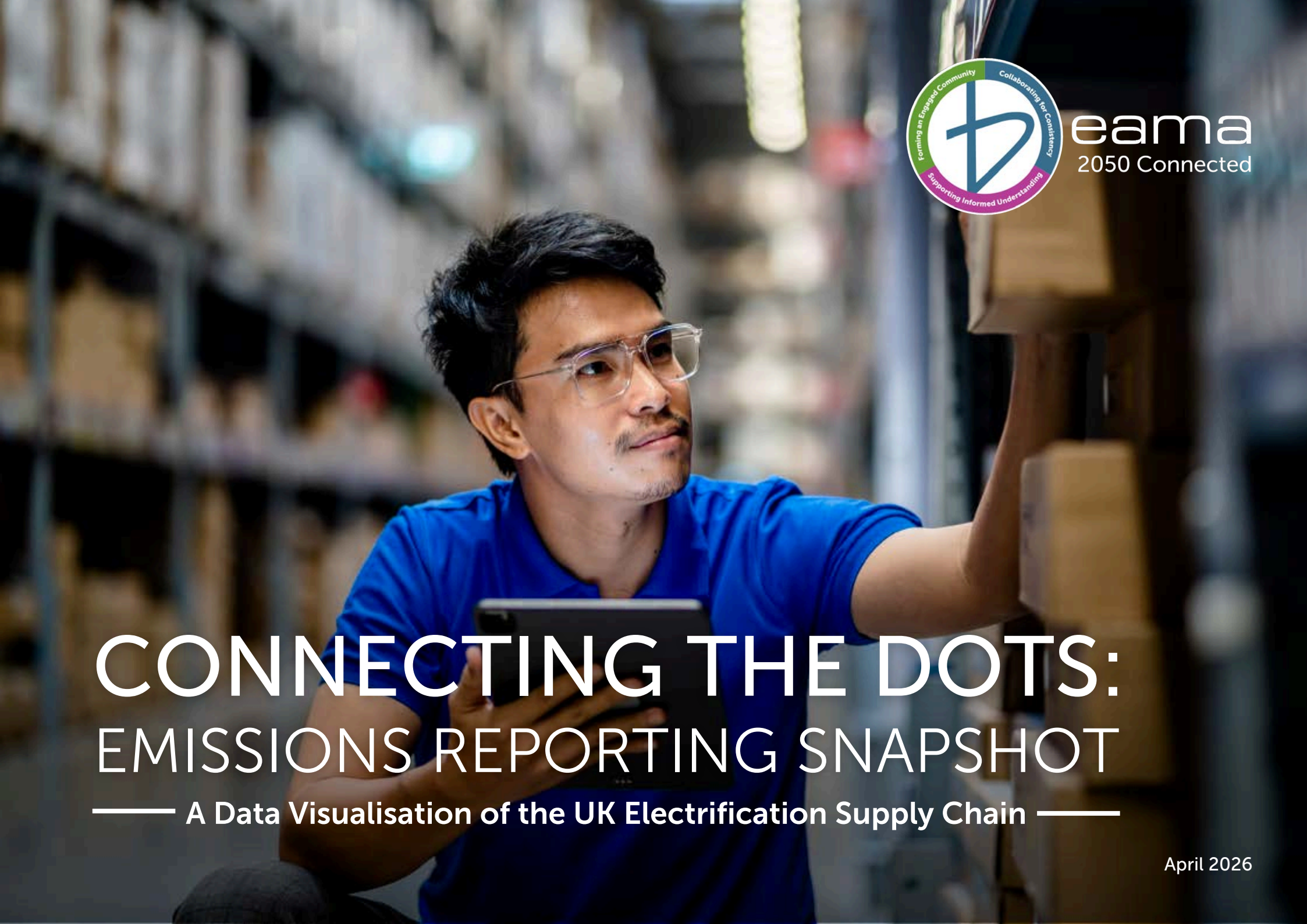

CONNECTING THE DOTS:
EMISSIONS REPORTING SNAPSHOT

A Data Visualisation of the UK Electrification Supply Chain

April 2026

Foreword

The transition to a low carbon economy is not optional, it is essential.

This urgency is amplified by the unprecedented supply chain growth required to enable electrification. Whether driven by regulation, market forces, or a combination of both, the shift towards decarbonisation and circularity must be underpinned by robust, reliable data.

We are addressing this need through a series focused on real company data, presented in a clear, visual format, designed to offer accessible, actionable insight.

This first report focuses on emissions reporting in practice, arriving at a pivotal moment as demand for environmental data grows and UK sustainability reporting reforms take shape. We hope it provides a practical snapshot of the current landscape and supports informed decision-making across industry and government."

Yselkla Farmer
CEO

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Disclaimer

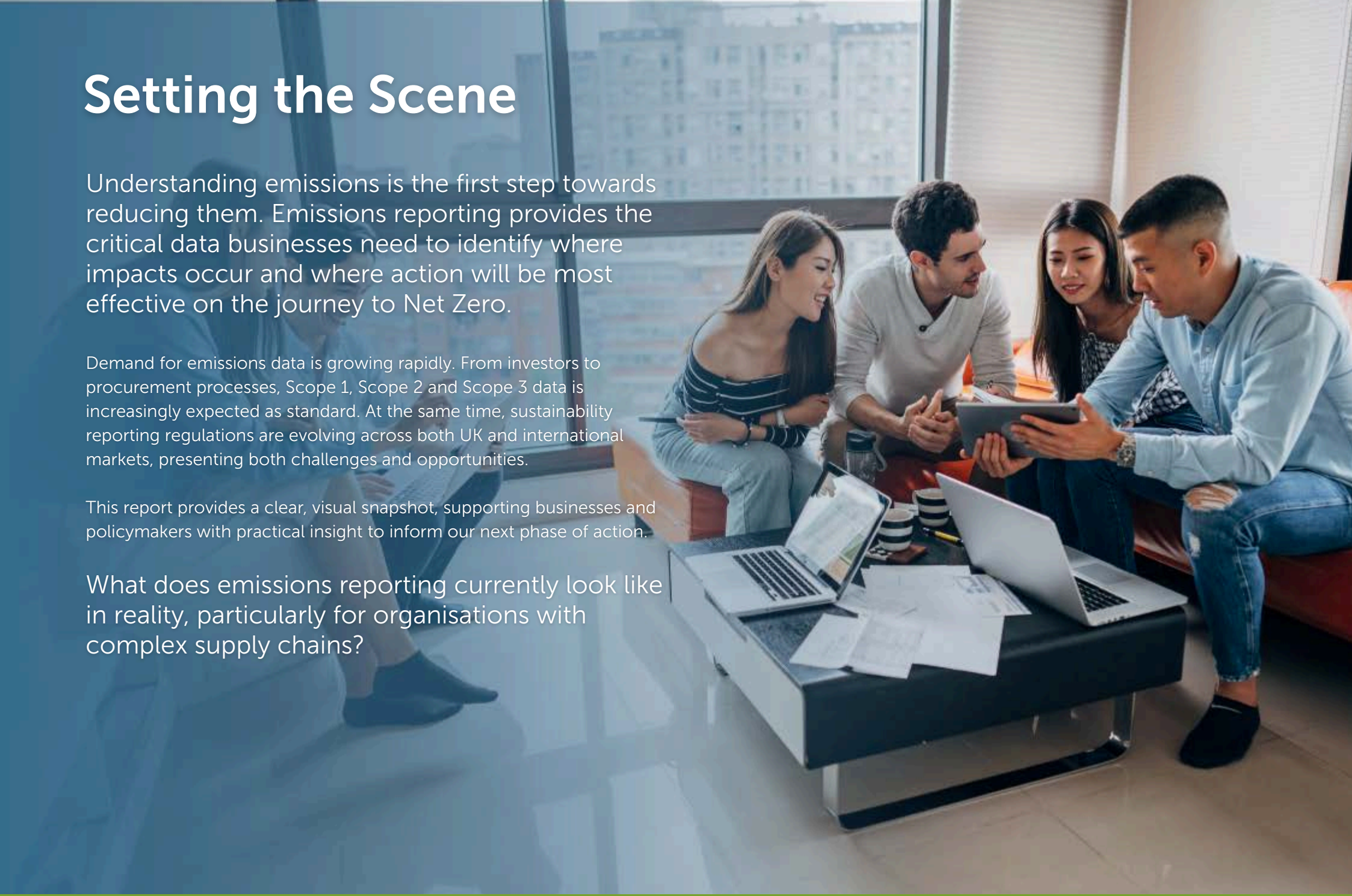
Setting the Scene

Understanding emissions is the first step towards reducing them. Emissions reporting provides the critical data businesses need to identify where impacts occur and where action will be most effective on the journey to Net Zero.

Demand for emissions data is growing rapidly. From investors to procurement processes, Scope 1, Scope 2 and Scope 3 data is increasingly expected as standard. At the same time, sustainability reporting regulations are evolving across both UK and international markets, presenting both challenges and opportunities.

This report provides a clear, visual snapshot, supporting businesses and policymakers with practical insight to inform our next phase of action.

What does emissions reporting currently look like in reality, particularly for organisations with complex supply chains?

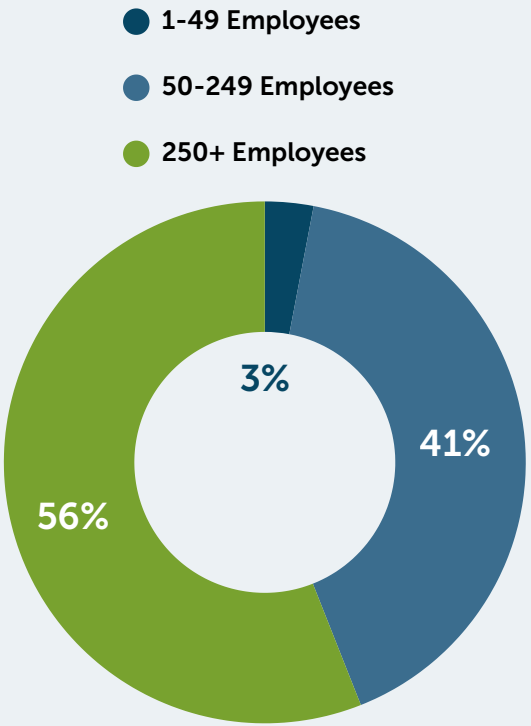


Who We Heard From

The organisations contributing to this report represent a diverse range of the electrification supply chain, encompassing companies of various sizes, resources, and experience in this field.

It highlights the reporting challenges faced by companies at the forefront of the clean energy transition and the complexities associated with reporting across Scopes 1, 2 and 3 emissions. Sustainability is increasingly embedded within business; however, dedicated resources vary, often due to investment justification. This shapes how organisations are able to respond to growing expectations on emissions reporting and reduction.

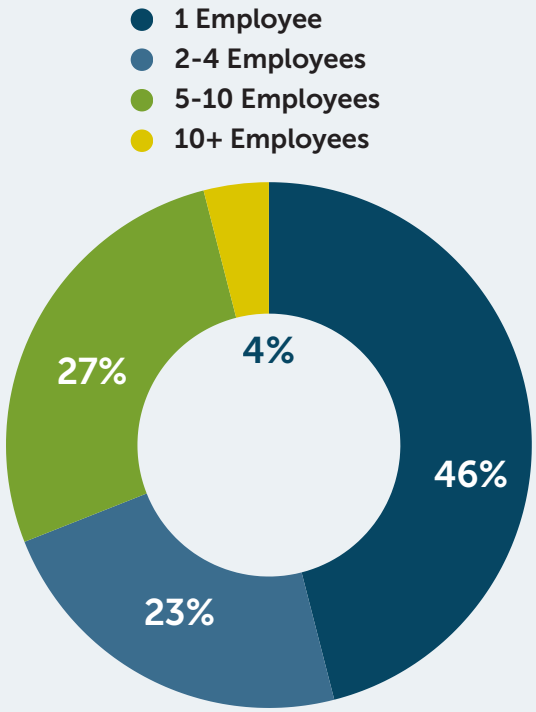
Company Size:



81%

of all participating companies have a dedicated sustainability resource

Size of Sustainability Teams per Company:



Public Targets and Transparency

Many organisations collect emissions data and set emission reduction or Net Zero targets. However, fewer are sharing this externally.

A fear of greenwashing accusations or limited inhouse capacity may be playing a role in this decision. Organisations are still taking action internally. Understanding these targets provides insight into the realistic ambition across the supply chain.

16%

Are developing emissions reduction targets

78%

Already have emissions reduction targets in place

59%

Publicly report on GHG emissions

Target timelines were varied across these:

12%

2030

15%

2035

8%

2040

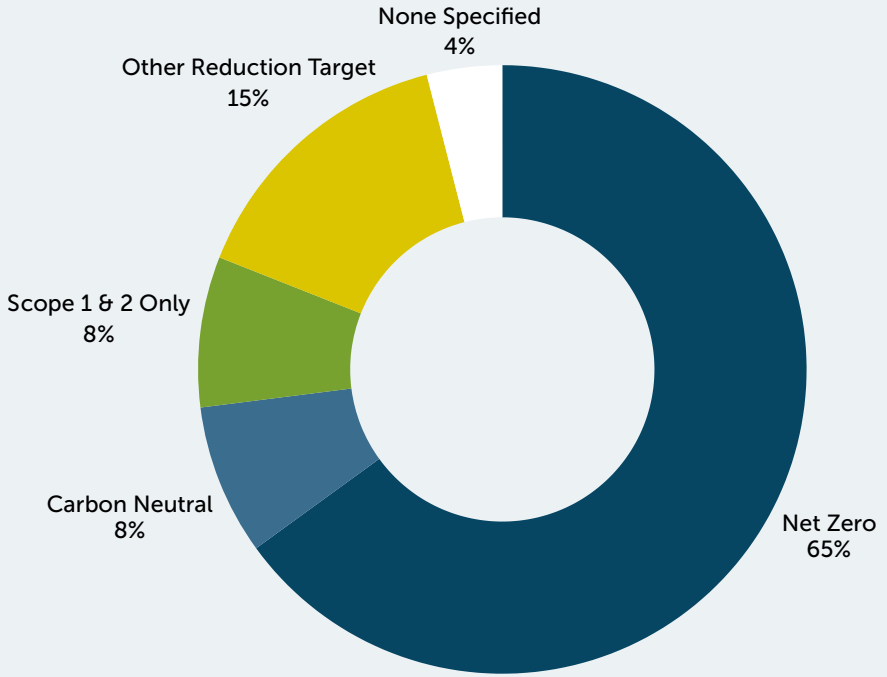
54%

2050

12%

No Date

Organisations reported a range of ultimate ambition levels*:



*Data reflects the highest target level set by each organisation. Companies with Net Zero targets may also have interim milestones.
Please Note: Percentages may not sum due to rounding.

How Emissions Data is Reported

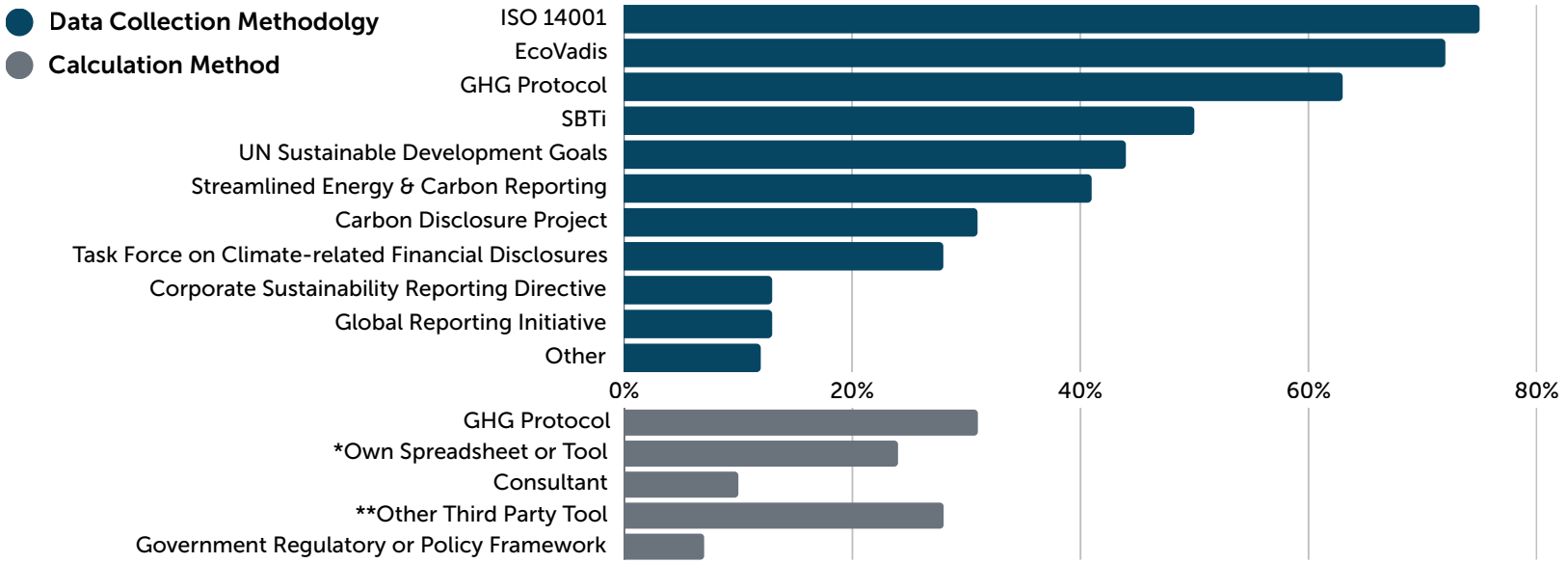
Organisations frequently use multiple methodologies to collect and report emissions data, reflecting different regulatory and market requirements.

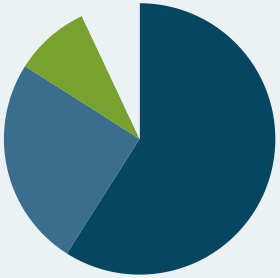
This can lead to increased complexity and resource demands, which led to some organisations turning to third-party verification to enhance data quality and credibility.

The diversity of frameworks and methodologies creates challenges for comparing data across companies, especially when original context is lost or third-party databases are used. As sustainability reporting policies evolve, there is an opportunity to improve alignment and consistency across markets.

This range of approaches demonstrates both the growing maturity of emissions reporting and the need for better alignment in this area.

Different frameworks were identified, with companies often using multiple methodologies for collection and calculation:





59%

engage with a third-party to verify or check emissions data

25%

are in the process of engaging a third party

9%

are not actively gathering data or in the process of determining a collection method

*Using various third-party conversion factors, including from UK Government databases.
** Such as SME Climate Hub, Resource Advisor (Schneider Electric) and eManage (Toitu).

84%

were able to provide Scope 1 & 2 emissions data

Scope 1 Total: **930,690.12 tCO_2e**	That's the equivalent emissions to driving around the world 128,990 times in an average ICE vehicle, or 664,000 times if you're in an EV.[1]
Scope 2 Total: **821,260.25 tCO_2e**	That's equivalent to powering 1.74 million homes for a year.[2]

66%

provided Scope 3 emissions data at least one of the 15 categories

Scope 3 Total: **305.8 $mtCO_2e$**	That's equivalent to everyone in the UK taking a return trip to New York 4 times.[3]

These emissions are not representative of the full emissions profiles of companies within BEAMA 2050 Connected. They are based on the data provided by participating companies and have not been independently checked or verified.

beama 2050 Connected

Emissions Data Snapshot

This data provides a snapshot of emissions reporting across participating organisations. It is based on self-reported information which is compiled from varying organisations boundaries, methodologies and levels of maturity.

This difference in data processes and practices, including whether an umbrella company reports at a subsidiary or parent company level, highlights how there can be difficulties with comparability. However, this illustration of the scale of emissions being reported highlights the challenge, and opportunity, across the supply chain.

Companies are more likely to have emissions data for Scope 1 and Scope 2, reflecting the relative accessibility of these data sources compared to Scope 3. Where Scope 3 data is collected, organisations tend to use a combination of activity-based and spend-based methodologies to address data gaps and complexity.

Reporting across all 15 categories of Scope 3 data is less common, with many organisations focusing on categories most relevant to their operations or required for procurement. As reporting requirements continue to evolve, data availability and coverage are expected to improve.

[1]Based on an average car and EV from 2025 DESNZ emissions conversion factors.
[2]0.17489 kgco_2e per kWh. Based on 2025 DESNZ emission conversion factors and Ofgem medium home annual electricity consumption of 2700 kWhs.
[3]Return flight from LHR to JFK flying Economy Class (5555km). Based on DESNZ emission conversion factors with indirect effects of non-CO_2 emissions (0.10846 kg CO_2e per km).

Key Challenges

Organisations across the supply chain face a range of challenges in collecting, calculating and reporting emissions data. These challenges are not isolated; they reflect systemic issues that vary by company size, structure, and resources.

As demand for transparent and accurate emissions data grows, overcoming these obstacles requires a unified approach involving both industry stakeholders and policymakers.

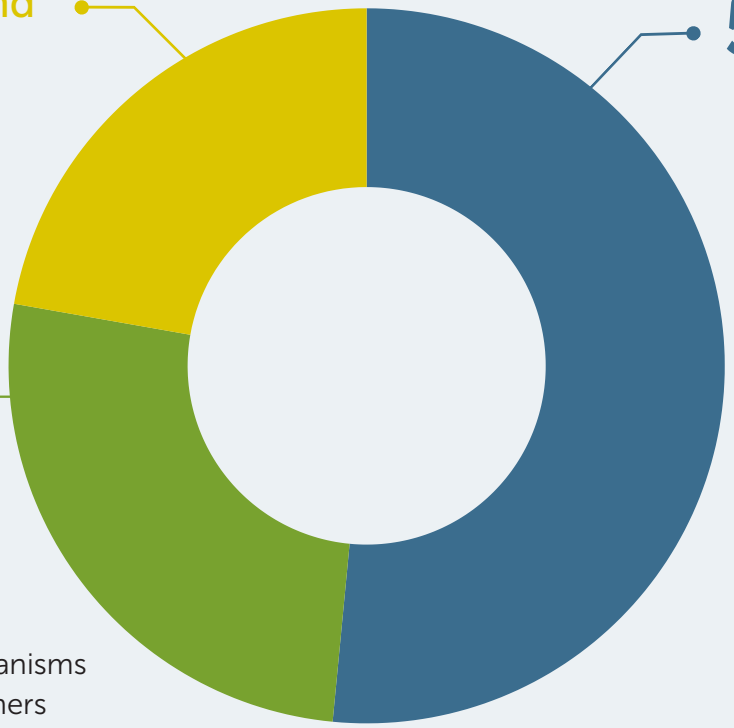
These challenges mean that, despite growing ambitions, organisations are still most often constrained in their ability to produce actionable emissions data, limiting progress from emissions reporting to action.

22% Resource, Capability and Variety of Requests

- **7%** Internal Capacity
- **7%** Internal Capability and Processes
- **6%** Cost and Budget
- **1%** Complex Business Structure

26% Reporting Complexity

- **10%** Complexity of Reporting (Inc. Scope 3)
- **6%** Volume of Information Required
- **4%** Inconsistency with Calculations/Advice
- **3%** Accuracy of Reporting
- **1%** Staying up-to-date with Reporting Mechanisms
- **1%** Varying Reporting Requests from Customers



51% Data Availability and Data Quality

- **19%** Availability and Collection of Data
- **10%** Data Quality
- **7%** Supplier Engagement and Supplier Response
- **4%** Data Comparability between Companies
- **4%** Use of Assumptions or Averages
- **3%** Availability of Emissions Conversions Factors
- **3%** Moving Away from Spend-based Data

Over Half

of the responses cited the availability and quality of data as challenges to effective emissions reporting.

*Please Note: Percentages may not sum due to rounding.

For Policy Makers

Meeting Net Zero ambitions will require a significant increase in the availability, quality and consistency of emissions data. This must reflect that organisations are operating at different levels of maturity, with varying capacity to reporting to increasing reporting demands.

- There is a clear role for policy in improving alignment and comparability. Consistent frameworks, supported by government leadership and guidance, can help level the playing fields across the supply chain and enable more effective decision-making.
- Policy should balance ambition with practicality. Simplifying reporting requirements, particularly through a single unified UK reporting system underpinned by aligned methodologies, will be critical to reducing duplication and improving data quality across non-financial reporting requirements, CBAM and transition planning.
- Clear long term investment signals will support businesses in building the capability needed to meet future requirements, including beyond traditionally high emitting sectors.
- International alignment will also be essential to reduce duplication, improve comparability and support UK businesses operating globally.

Read examples of policy identified by businesses to support supply chain decarbonisation.

For Businesses

As expectations around emissions reporting increase, businesses will need to continue strengthening their approach to data collection, management and reporting. This includes building internal capability, improving processes and embedding emissions data into wider business decision making.

- For many organisations with complex supply chains, Scope 3 reporting remains a key challenge. Engaging suppliers, improving data quality and moving beyond assumptive data will be important steps in improving accuracy and completeness over time.
- Given the pace of regulatory and market change, taking a phased and proportionate approach will be critical. Prioritising the most material emissions sources and focusing on continuous improvement can help manage resource constraints while maintaining progress.
- Collaboration also plays an important role. Many of the challenges listed within this report cannot be solved at an individual business level, which is where trade associations with specific sustainability support functions can be a valuable resource to businesses of all sizes across the supply chain.

Explore practical support and guidance for businesses on emissions reporting.

Looking Ahead

Emissions reporting is just one part of the wider sustainability journey. As the transition to Net Zero accelerates, new and evolving areas will continue to shape supply chains.

This report is part of a series, using data to showcase status, impact and action. Our next report will explore product life cycle assessments, including embodied carbon, providing a further snapshot of progress across the industry.

The BEAMA 2050 Connected community creates impact by turning your insight and influence into action. Want to be part of it? Find out more and connect with BEAMA today.

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