

One dataset. Three reports.

Tackling SECR, ESOS Phase 4 and UK SRS in a single workflow.

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Which of these apply to your organisation?

A

SECR only

Annual UK energy & carbon disclosure in your Directors' Report.

B

SECR + ESOS

You also fall in scope for Phase 4 by 5 December 2027.

C

All three

SECR, ESOS Phase 4, and IFRS-S2 / UK SRS pressure on your AR&A.

D

Just exploring

Consultant, advisor, or scoping these for the first time.

Three obligations, one underlying dataset.

01

SECR

Streamlined Energy & Carbon Reporting

CYCLE

Annual · with Directors' Report

REGULATOR	Companies House
OUTPUT	Directors' Report section
SCOPE	Scope 1 + 2 (UK), kWh + tCO ₂ e
SIGN-OFF	Company director

02

ESOS Phase 4

Energy Savings Opportunity Scheme

COMPLIANCE DEADLINE

5 December 2027

REGULATOR	Environment Agency
OUTPUT	Evidence pack + EA notification
SCOPE	Buildings · Transport · Industrial
SIGN-OFF	Lead Assessor + director

03

UK SRS

UK Sustainability Reporting Standards

FIRST-REPORTING HORIZON

2027 / 2028 (early cohort)

STANDARDS	IFRS S1 + IFRS S2 (ISSB)
OUTPUT	Annual Report & Accounts
DRIVER	FCA listing rules · investor demand
SIGN-OFF	Board + auditor

The most established of the three.

Annual disclosure that lives in your Directors' Report. Most teams in the room could recite it in their sleep. But it's also the one most often left unchanged from last year, which is what catches you out when ESOS and SRS start asking adjacent questions.

YOU QUALIFY IF YOU MEET \geq 2 OF:

As a UK company or LLP, on your last balance sheet date.

£36m+

Turnover

£18m+

Balance sheet

250+

Employees

What you have to deliver

Annual

- 1 UK energy consumption in **kWh**: electricity, gas, transport.
- 2 **Scope 1** emissions: direct combustion, fleet, refrigerants.
- 3 **Scope 2** emissions: purchased electricity, heat, steam.
- 4 At least **one intensity ratio** (per £m turnover, FTE, or m²).
- 5 **Energy efficiency narrative**: actions taken in the period.
- 6 Methodology disclosure: factors, boundary, exclusions.

The bar has gone up. The room for hand-waving has not.

QUALIFICATION DATE

31 December 2026

NOTIFICATION DEADLINE

5 December 2027

PHASE 3: WAS

Looser, lighter, easier to coast

- Multiple compliance routes available
- Generic recommendations passed scrutiny
- Action plans between phases were nominal
- Annual data often acceptable for audited sites
- Loose Areas of Significant Energy Consumption
- Light EA enforcement; few compliance notices



PHASE 4: IS

Tighter, evidenced, properly enforced

- ↑ Routes narrowed to ISO 50001 / de minimis / energy audits
- ↑ Vague recommendations → compliance notice risk
- ↑ Action plans + progress updates expected between phases
- ↑ Monthly minimum for audited sites, with regression vs KPI
- ↑ 95% estate coverage by AoSEC, properly broken down
- ↑ EA actively challenging weak evidence packs

Not yet mandatory. Already being asked for.

UK SRS is the UK's adoption of the ISSB standards. The content is finalised. What's still in flight is scope and timing. But investors, lenders and your listed-company customers aren't waiting for the FCA to make it official.

THE TWO STANDARDS

IFRS S1

General sustainability disclosures: governance, strategy, risk management, metrics and targets.

IFRS S2

Climate-related disclosures: Scope 1, 2, 3 emissions, transition plan, scenario analysis.

UK SRS timeline

2026



Now: endorsement & FCA consultation. Investors already requesting IFRS S2-aligned disclosure.

2027



Listing rules expected to bring SRS into force for premium / standard listed companies.

2027–28



First mandatory reports for the early cohort. Supply-chain pressure pushes downstream.

2028+

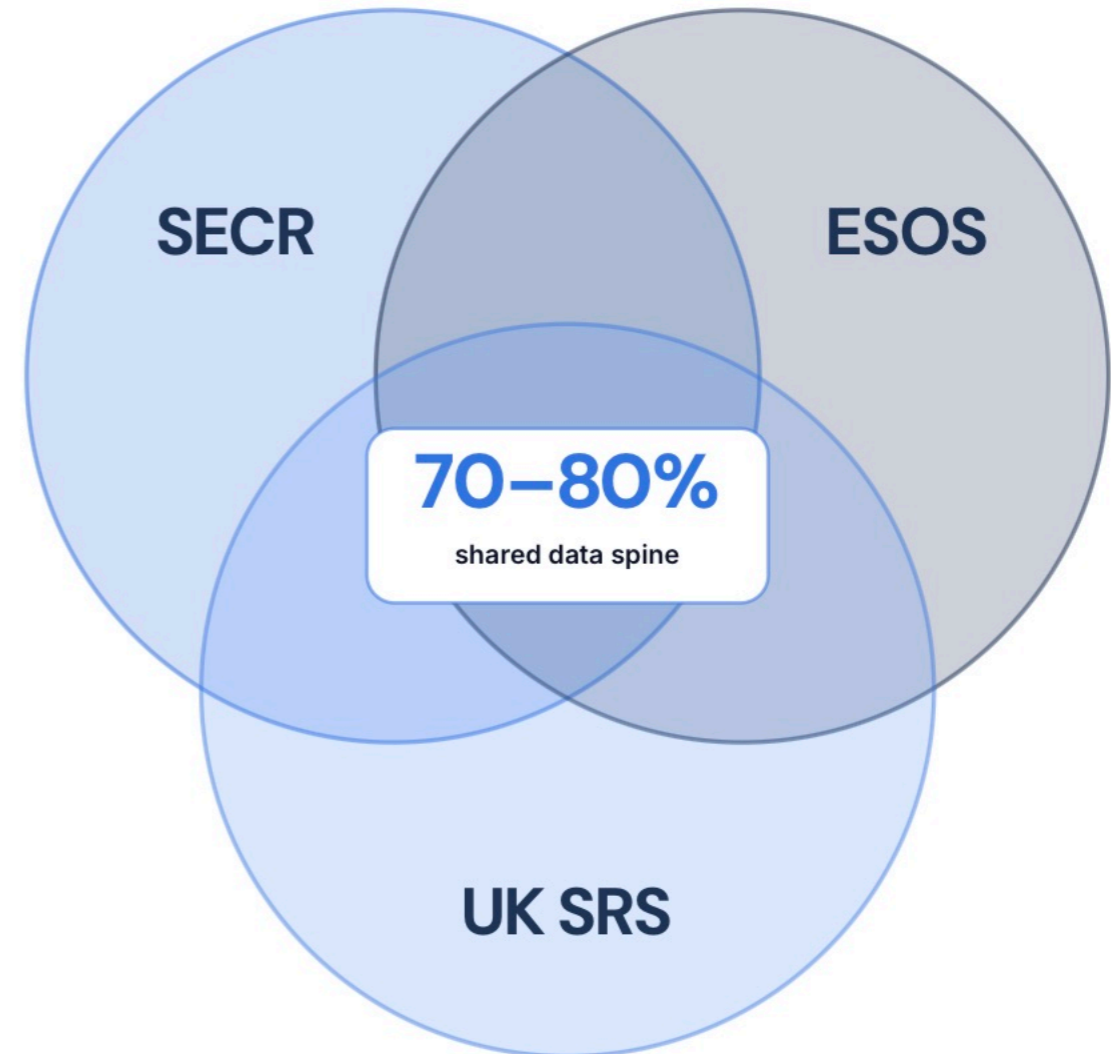


Broader rollout: government has signalled wider extension to large UK companies.

Three reports. One source of truth.

Strip away the cover sheets and the three frameworks share a near-identical data spine. The differences are in format, narrative and governance, not in the underlying numbers.

- ✓ **Energy data** from the same meter reads, invoices & EMS exports.
- ✓ **Scope 1 & 2 emissions** derived from the same activity data.
- ✓ **Intensity metrics** from the same turnover, FTE and floor-area inputs.
- ✓ **Site & entity structure**: boundary, ownership, qualification dates.
- ✓ **Reduction opportunities** from ESOS audits feed SRS transition plan.



Five layers. Collect once. Output three.

Get layers 1–3 right and the same dataset feeds all three reports. Get them wrong and you're back to three workstreams running in parallel.

1 Organisational boundary

Defined once. Derived three times.

Master entity tree of every UK trading entity, every site.

Tagged: in scope for SECR / ESOS / SRS.

Acquisition + disposal dates tracked.

Boundary derived per framework, never re-built.

SPINE

2 Data foundation

Collected once, at the strictest granularity.

Energy: half-hourly or monthly meter data.

Fleet: vehicle-level fuel + mileage.

Activity: turnover, FTEs, floor area, output units.

Tagged with source & data-quality at point of capture.

COLLECT

3 Calculation engine

One engine. One factor library. One DEFRA year.

Same DEFRA factor year across all three reports.

Consistent Scope 2 method (market vs location).

Refrigerant + transport methodology locked.

Full audit trail: every number → activity data → factor.

CALCULATE

4 Framework outputs

Composition, not fresh work.

SECR: Directors' Report section (~30 mins).

ESOS: site audits + AoSEC + opportunities register.

SRS: IFRS S2 governance, strategy, risk, metrics.

Three views of the same source dataset.

OUTPUT

5 Governance & sign-off

One conversation. Three signatures.

Director sign-off on SECR Directors' Report.

Lead Assessor + director on ESOS evidence pack.

Board + auditor on SRS within AR&A.

2-week sign-off scramble → 2 days.

SIGN OFF

One dataset · three outputs.

A mid-market UK manufacturer. 24 sites. £180m turnover. SECR-obligated, in scope for ESOS Phase 4, with institutional investors already asking for IFRS S2-aligned disclosure.

SOURCE DATASET

One foundation, collected once.

Master entity tree, energy data at meter level, fleet at vehicle level, activity data per site. Tagged with source and data quality at the point of capture.

Sites	24
Energy data points / yr	~420,000
Fleet vehicles	82
Suppliers	11 utilities + 2 fuel cards
DEFRA factor year	2026
Audit trail	100% traceable



Directors' Report section

UK kWh, Scope 1 + 2, intensity ratio, energy efficiency narrative. Drops straight into the AR&A template.

EFFORT
~30 minutes
Director sign-off



Evidence pack + EA notification

Same energy data, disaggregated to site, with monthly profiles, AoSEC breakdown, regression analysis, and a costed opportunities register.

EXTRA WORK
Site audits only
Lead Assessor + director



Climate disclosure for the AR&A

Same Scope 1 + 2 numbers, plus governance, strategy and transition plan. The ESOS opportunities register feeds the transition plan section directly.

EXTRA WORK
Narrative + scenarios
Board + auditor

Where's your biggest blocker right now?

A

Boundary & entities

We can't agree on what's in scope across the three frameworks.

B

Data quality

Energy data is fragmented, granularity is inconsistent.

C

Methodology drift

Different factors / years / approaches across reports.

D

Just the workload

We have the data, we don't have the people-hours.

Eight mistakes we keep seeing.

STRATEGIC · WHAT GETS CAUGHT AT SIGN-OFF

1 Inconsistent organisational boundaries
SECR & ESOS boundaries that don't reconcile, with no documented reason. The #1 issue assessors flag.

2 Mismatched emission factors
Different DEFRA years across reports, or inconsistent market vs location-based Scope 2 choices.

3 Vague ESOS recommendations
"Consider LED retrofit" no longer cuts it. Phase 4 = quantified, costed, site-specific or it gets challenged.

4 Boundary defined in December
By then your data is already a mess. Fix the boundary in March, not the month before deadline.

PRACTITIONER · WHAT GETS CAUGHT IN THE DATA

5 Lumping all buildings into "buildings"
Warehouse + showroom + office + manufacturing have entirely different profiles. ESOS won't accept the merge.

6 Annual data where monthly is needed
Collect at the strictest granularity from the start. Down-aggregating is free; up-disaggregating is impossible.

7 Forgetting the qualification date
ESOS Phase 4 = whatever you owned on 31 Dec 2026. Disposals still count. Acquisitions don't. Keep the diary.

8 No data-quality narrative as you go
Tagging source & quality at point of capture is free. Bolting it on at the end takes a week.

Five things. The reports almost write themselves.

1

Single, version-controlled boundary

One entity tree. Acquisitions and disposals dated. Every report derives its scope from the same source.

2

Single, granular data foundation

Energy at half-hourly or monthly. Fleet at vehicle level. Tagged with source & quality at point of capture.

3

Single calculation engine

One DEFRA year per period. One Scope 2 method. Full audit trail from each emission number to the underlying activity data.

4

Three reconcilable outputs

SECR in the Directors' Report. ESOS evidence pack ready for the Lead Assessor. SRS / IFRS S2 ready to drop into the AR&A.

5

Governance layer that survives scrutiny

Board oversight, defined sign-off, and a documented audit trail that holds up to both an Environment Agency visit and an assurance auditor walking in cold.

IF YOU TAKE FOUR THINGS AWAY

The four things to write down before you close this tab.

01

These aren't three separate problems.

They share the same data spine. Treat them as one project, not three.

02

Phase 4 is materially stricter.

If you coasted through Phase 3, this is the cycle where that catches up, particularly on data quality and recommendations.

03

UK SRS is closer than people think.

Investors, lenders and your listed-company customers are already asking. Getting SECR and ESOS right is the best preparation.

04

Start with data quality, not templates.

The reports write themselves if the underlying data is clean. They are nightmares if it isn't.

Key dates to put in the diary.

The next 24 months across SECR, ESOS Phase 4 and UK SRS. We've put this calendar in the chat as a one-page download.

FRAMEWORK	MILESTONE	DATE
SECR	Annual disclosure within Directors' Report & AR&A	Each FY-end
ESOS	Phase 4 qualification snapshot date	31 Dec 2026
ESOS	Phase 4 reference period closes	By 31 Dec 2026
ESOS	Phase 4 notification deadline	5 Dec 2027
UK SRS	FCA listing rules consultation closing	Q3 2026
UK SRS	Earliest mandatory first-reporting horizon	FY 2027

Q&A

Drop your questions in the panel.

Thank you.