



Basis of Reporting, July 2024

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Basis of Reporting

This document lays out the basis of reporting the greenhouse gas (GHG) emissions in the BBC's Annual Reports and Accounts (ARA). It covers all entities within the ARA.

The BBC's reporting year is the fiscal year which runs from 1st April - 31st March. Each year, we compare our GHG footprint for that reporting year with our GHG footprint from the baseline year, which for us, is financial year 2019/20. We do this to understand the progress we are making towards our goals and to track changes year-on-year.

Scope 1: Emissions details

Unit of measure: tCO₂e

Scope 1 refers to direct emissions from sources that are controlled by the BBC.

	The combustion of fuels for our own use e.g. natural gas used in boilers for heating or diesel burned in generators	We use a combination of metered data and invoice data
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2.2 Scope 2: Emissions details

Unit of measure: tCO₂e

Scope 2 emissions are indirect emissions that are released from BBC operations.

The emissions intensity is calculated by dividing the Scope 1 and Scope 2 market-based emissions by the BBC Group income.

2.4 Scope 3: Emissions details

Unit of measure: tCO₂e

Scope 3 refers to the indirect emissions from activities in our value chain. These emissions are divided into 15 categories, of which 13 are relevant to BBC business activities (Categories 9 and 10 are not relevant). The table below defines each category and the associated methodology,

Emissions from third-party transportation & distribution services purchased by BBC Group.

For example, courier services. At the BBC, this category includes emissions related to programme transmission.

We use activity data, where available from suppliers, and apply the UK Government emissions factors. When this is unavailable, we use spend data and apply the relevant Exiobase emissions factors.

For our main UK transmission provi5(he)-59e

3 BBC Base Year re-calculation policy

This policy applies to Scope 1, Scope 2 (market-based) and Scope 3 emissions. The base year Scope