



GREENHOUSE GAS EMISSIONS METHODOLOGY

BBC Group Basis of Reporting
2025/26

ABOUT THE BBC

The BBC is the world's leading public service broadcaster. We create distinctive, world-class programmes and content which inform, educate and entertain millions of people in the UK and around the world.

OUR NET ZERO STRATEGY AND TARGETS

Our Net Zero Transition Plan sets out how we will produce world class content to the highest sustainable production standards. Our objectives apply across the BBC Group, and we are focused on phasing out fossil fuels, energy optimisation, and engagement with our partners. We have science-based targets to reduce our greenhouse gas emissions in our operations and supply chain.

The BBC's science-based targets

Our Net Zero targets are approved by the Science Based Targets initiative (SBTi). By 2030/31 we aim to:

- Reduce absolute Scope 1 and 2 (market-based) greenhouse gas emissions by 46.2% from a 2019/20 base year
- Reduce absolute Scope 3 emissions by 28% from a 2019/20 base year

By 2050/51 we aim to:

- Reduce absolute Scope 1, 2 and 3 emissions by 90% from a 2019/20 base year

BASIS OF REPORTING

The BBC monitors and reports greenhouse gas emissions (GHG) using the Greenhouse Gas Protocol's Corporate Standard.¹ We consolidate using an operational control boundary applicable to the BBC Group, which includes international operations and subsidiaries. Emissions are consolidated and reported at the BBC Group level for the period 01 April 2025 to 31 March 2026.

Operational control

Defined as emissions generating activities where the BBC has full authority to introduce and implement operating policies. In practice, determining *full* authority requires judgement and the BBC considers both our ability to direct operating policies via governance arrangements as well as our practical authority to manage day-to-day operations.

Activities subject to exclusion and amendment

Certain activities are not included under the BBC's operational control boundary:

- Energy produced by owned and controlled renewable generation is excluded, due to having a zero emission factor.
- Emissions from joint ventures are calculated on an equity share basis.

The BBC's GHG inventory includes emissions generating activities associated with our operations and activities within our value chain. We follow GHG Protocol's Corporate Standard guidance and divide activities into Scope 1, Scope 2 and Scope 3 emissions sources.

Scope 1 - Direct emissions sources

Direct emissions generating activities from sources within the BBC's operational control.

Scope 2 - Indirect operational emissions

Indirect emissions generating activities associated with the purchase of electricity, steam, heating, or cooling. Emissions are reported as both location-based and market-based. Performance against the BBC's Net Zero targets is measured using the market-based method.

Scope 3 - Indirect emissions from the BBC's value chain

Indirect emissions generating activities associated with the BBC's value chain. Each of the 15 categories in the Greenhouse Gas Protocol's Scope 3 Calculation Guidance is screened for relevance and materiality to the BBC's operations.²

Scope 3 categories not currently reported

The following Scope 3 categories, as defined by the Greenhouse Gas Protocol's Scope 3 Calculation Guidance are not included:

- Category 9: Downstream Transportation and Distribution
- Category 10: Processing of Sold Products
- Category 11: Use of Sold Products

The BBC accounts for transportation and distribution in either Scope 3, Category 4, Upstream Transportation and Distribution or in Scope 2, in cases where the BBC has full control over transmission assets. Category 9 is, therefore, not included.

Category 10, Processing of Sold Products is not relevant to the BBC's operations, as the BBC does not sell products that require further processing. Category 11, Use of Sold Products are not included in the BBC's Net Zero target boundary, as emissions from the energy use of devices used to consume BBC content are specific to the use-phase of the hardware and not the BBC's content.

BASE YEAR RECALCULATION POLICY

Periodically, circumstances may arise where the BBC is required to recalculate and restate our 2019/20 base year emissions. The purpose of base year recalculation is to ensure year-on-year comparability of our reported performance as significant events occur. Changes to the base year will be reflected in the BBC's Annual Report and Accounts disclosure, with further detail provided in the Basis of Reporting.

Triggers for recalculation of base year emissions

A change that would increase or decrease the total 2019/20 base year emissions by greater than 5%. An event could be singular or reflect the cumulative impact of several events. The BBC would typically restate both the base year and prior year. Examples of such changes are:

- Structural changes to the BBC Group structure such as a merger, acquisition, or divestment.
- Changes in calculation methodology or improvements in the accuracy or emission factor or activity data.
- Discovery of significant errors, or a number of cumulative errors.

EMISSIONS CALCULATION APPROACH

In order to calculate reported emissions, the BBC combines activity data with relevant emission factors to produce a tonnes of carbon equivalent value (tCO₂e). Emission factors are primarily sourced from the UK Government, via the Department of Energy Security and Net Zero (DESNZ), and the International Energy Association (IEA).^{3,4}

Where possible, primary activity data is used to calculate emissions, which is typical for Scope 1 and 2 emissions categories. For Scope 3, we review available data to determine the most accurate approach available in the reporting year without undue cost or effort.

In circumstances where we use expenditure or income as a proxy, we use the Extended Input Output (EEIO) dataset from Exiobase.⁵ All expenditure and income is adjusted to remove the impact of inflation between the BBC's 2019/20 base year and the reporting year using the Consumer Price Index (CPI). Adjusted values are converted from GBP to EUR and combined with the relevant Exiobase emissions factor from 2019. Adjusting for inflation supports comparability of emissions performance over time.

In some cases, expenditure may exist outside the BBC's principal procurement dataset; for Special Purpose Vehicles, which often use separate production accounting systems, we use data submitted to the BAFTA Albert carbon calculator to ensure production-related emissions are included in our footprint. Data is allocated to the appropriate Scope 3 category based on the type of emissions generating activity.

SCOPE 1 — DIRECT EMISSIONS SOURCES

Sources of Scope 1 emissions included in the BBC's emissions disclosure are:

- Stationary Combustion,
- Mobile Combustion,
- and Fugitive Emissions.

Stationary Combustion — The combustion of fuel used by the BBC including (but not limited to) natural gas and diesel.

- **Emissions from stationary combustion are calculated using metered energy consumption and invoiced consumption.**
 - If unavailable, the calculation is performed using estimates from historical data.
 - Where historical data is unavailable, we will create a benchmark to estimate consumption; benchmarks are created using either floor area or headcount data for the relevant property.
 - If there is no basis to create a benchmark, we will use the Chartered Institution of Building Services Engineers (CIBSE), Guide F, to determine a benchmark for the most similar property type.⁶

Energy consumption (kWh or litres of fuel) × UK Government emission factor

Mobile Combustion — The combustion of fuel used by the BBC for vehicles that we own and operate.

- **Emissions from mobile combustion are calculated using litres of fuel consumed.**
 - Where fuel consumption is not available, the calculation is performed using data on distance travelled or fuel expenditure.
 - If only expenditure is available, litres of fuel consumed is estimated using average fuel prices.

Actual or estimated litres of fuel consumed × UK Government emission factor

Fugitive Emissions — Leakage from refrigeration and air conditioning systems across BBC controlled facilities.

- **Emissions from fugitive emissions are calculated using known top-up quantities of refrigerant at BBC controlled sites.**

Actual quantity of refrigerant × UK Government emission factor

SCOPE 2 - INDIRECT OPERATIONAL EMISSIONS

Types of Scope 2 emissions included in the BBC's emissions disclosure are:

- Purchased or acquired electricity, heat, steam and cooling

Emissions are reported as both location-based and market-based in accordance with the Greenhouse Gas Protocol's Corporate Standard and the Scope 2 Quality Criteria.⁷ The BBC uses the most accurate emission factors available, choosing reasonable proxies where factors are unavailable.

Location-based — Reflects the emissions intensity of the local grid in which energy consumption occurs.

- **Emissions from purchased energy consumption are calculated using metered energy consumption and invoiced consumption.**
 - If unavailable, the calculation is performed using estimates from historical data.
 - Where historical data is unavailable, we will create a benchmark to estimate consumption; benchmarks are created using either floor area or headcount data for the relevant property.
 - If there is no basis to create a benchmark, we will use the Chartered Institution of Building Services Engineers (CIBSE), Guide F, to determine a benchmark for the most similar property type.

Energy consumption (kWh) × UK Government (Domestic) OR IEA (International) emission factor

Market-based — Reflects the emissions intensity of the contractually purchased energy, rather than the local grid. The BBC purchases Energy Attribute Certificates (EACs) in the form of Renewable Energy Guarantee of Origin (REGO) for UK sites managed by the BBC. The methodology and contractual instruments used by the BBC in the market-based method for Scope 2 accounting is in line with the requirements within the Scope 2 Quality Criteria. All retired market instruments are retained.

- **Emissions from purchased energy consumption are calculated using metered energy consumption and invoiced consumption.**
 - If unavailable, the calculation is performed using estimates from historical data.
 - Where historical data is unavailable, we will create a benchmark to estimate consumption; benchmarks are created using either floor area or headcount data for the relevant property.
 - If there is no basis to create a benchmark, we will use the Chartered Institution of Building Services Engineers (CIBSE), Guide F, to determine a benchmark for the most similar property type.

For district cooling, we use a supplier specific emission factor for both market-based and location-based reporting, due to a lack of UK Government emission factor guidance, which is the most accurate calculation approach available.

$$\text{Energy consumption (kWh)} \times \text{Supplier specific OR IEA (International) emission factor}$$

SCOPE 1 AND 2 EMISSIONS INTENSITY

To comply with the Streamlined Energy and Carbon Reporting (SECR) requirements set by the UK Government, the BBC publishes an intensity metric based on per million of GBP income.

Operational emissions intensity — Total Scope 1 and 2 (market-based) emissions intensity.

- Total Scope 1 and 2 (market-based) emissions are calculated using methodologies described.
- The chosen intensity denominator is per million of GBP income, which is calculated following financial reporting processes described in the BBC Group's Annual Report and Accounts.

$$\text{Total Scope 1 and 2 (market – based) emissions} \div \text{Group Income (£m)}$$

SCOPE 3 - INDIRECT EMISSIONS FROM THE BBC'S VALUE CHAIN

Following the categories in the Greenhouse Gas Protocol, sources of Scope 3 emissions included in the BBC's emissions disclosure are:

- Category 1: Purchased Goods and Services,
- Category 2: Capital Goods,
- Category 3: Fuel- and Energy-related activities not included in Scope 1 and 2,
- Category 4: Upstream Transportation and Distribution,
- Category 5: Waste Generated in Operations,
- Category 6: Business Travel,
- Category 7: Employee Commuting,
- Category 8: Upstream Leased Assets,
- Category 12: End-of-Life Treatment of Sold Products,
- Category 13: Downstream Leased Assets,
- Category 14: Franchises and Licences,
- and Category 15: Investments

1. Purchased Goods and Services — The purchase of goods and services by the BBC including video and audio content, production resources, information technology and online distribution.

Independent Productions:

From 2025/26, the BBC has applied a new method based on genre-level emissions benchmarks instead of using expenditure as a proxy.

- **Emissions from independent productions are calculated using genre-level benchmarks created from primary data submitted by production companies to BAFTA Albert, providers of an industry carbon calculator.⁸**

The genre-level benchmarks in use for 2025/26 are created using data from BBC commissioned productions, as well as three other peer companies, which creates a larger sample group. Data is subject to statistical analysis to identify and remove inconsistencies, which the BBC combines with the number and type of productions by genre delivered to the BBC in the year.

$$\sum \text{Independent Productions commissioned by the BBC} \times \text{genre emissions benchmark}$$

Other Purchased Goods and Services:

- **Emissions from purchased goods and services are calculated preferentially using third-party verified emissions data from suppliers, which are requested from key suppliers to create a supplier specific emission factor.**
 - Where supplier specific emissions are unavailable, if the BBC can identify the specific emissions generating activity (e.g. litres of fuel consumed) we will prioritise the use of non-financial activity data.
 - If unavailable, emissions are calculated using expenditure from the financial year with the supplier.

$$\text{GBP expenditure with supplier} \times \text{Supplier specific emission factor}$$

OR

$$\left(\frac{\text{GBP expenditure with supplier}}{\text{CPI inflation rate}} \right) \times \text{GBP} \rightarrow \text{EUR exchange rate} \times \text{Exiobase emission factor}$$

2. Capital Goods — The purchase of capital goods and services (not otherwise included in Category 1, Purchased Goods and Services)

- Emissions from capital goods are calculated preferentially using third-party verified emissions from suppliers, which are requested from key suppliers.**
 - If unavailable, emissions are calculated using expenditure from the financial year with the supplier. The notation below reflects the calculation approach when using BBC expenditure as the basis.

$$\left(\frac{\text{GBP expenditure with supplier}}{\text{CPI inflation rate}} \right) \times \text{GBP} \rightarrow \text{EUR exchange rate} \times \text{Exiobase emission factor}$$

3. Fuel- and Energy-related activities not included in Scope 1 and 2 — Upstream emissions and transportation and distribution losses associated with purchased energy for BBC operations.

- Total Scope 1 and Scope 2 emissions calculated using the methodologies described.

$$\text{Energy consumption (kWh)} \times \text{UK Government (Domestic) OR IEA (International) emission factor}$$

4. Upstream Transportation and Distribution — Emissions related to the transmission of BBC content and of other transportation and distribution services paid for by the BBC such as couriers and freight.

Transmission of BBC content:

- For our main UK transmission provider, we use total electricity consumption, provided by the supplier, associated with the transmission of BBC content, as well as third-party verified emissions from the supplier for other services provided.**
 - If unavailable, forecast consumption for transmission sites is calculated based on historic consumption patterns, proxy measurements and metering. Forecast consumption also includes known changes to the transmission network, which may be linked to projects underway or completed by the transmission supplier.
- For our main transmission provider for BBC World Service, we use total electricity consumption associated with the transmission of BBC content internationally.**
- For our other transmission suppliers, emissions are calculated preferentially using third-party verified emissions from suppliers, which are requested from key suppliers.
 - If unavailable, emissions are calculated using expenditure from the financial year with the supplier. The notation below reflects the calculation approach when using BBC expenditure as the basis.

For UK transmission, we use a supplier-specific emission factor, which is based on a full lifecycle approach that includes all upstream emissions and transportation and distribution losses.

$$(\text{Energy consumption (kWh)} \times (\text{Supplier specific factor for electricity} + \text{UK Government emission factor for WTT})) + (\text{GBP expenditure with supplier} \times \text{Supplier specific emissions factor})$$

OR

$$\left(\frac{\text{GBP expenditure with supplier}}{\text{CPI inflation rate}} \right) \times \text{GBP} \rightarrow \text{EUR exchange rate} \times \text{Exiobase emission factor}$$

Couriers and freight:

- Emissions from couriers and freight are calculated using activity data from suppliers, which may include distance travelled, fuel consumption and vehicle type.**
 - If unavailable, emissions are calculated using expenditure from the financial year with the supplier.

$$\sum \text{Activity data type} \times \text{UK Government emission factor}$$

OR

$$\left(\frac{\text{GBP expenditure with supplier}}{\text{CPI inflation rate}} \right) \times \text{GBP} \rightarrow \text{EUR exchange rate} \times \text{Exiobase emission factor}$$

5. Waste Generated in Operations — Emissions generated from the third-party disposal of waste generated from BBC operations.

- Emissions from waste are calculated using activity data including the waste type, weight and end fate of the materials.**
 - If unavailable, the volume of waste is estimated based on the headcount of the site or facility.

$$\text{Waste generated (kg)} \times \text{UK Government emission factor}$$

6. Business Travel — Emissions generated from the transport of employees for business-related activities in vehicles owned or operated by third-parties. Examples of business travel include flights, train and hotel accommodation.

- **Emissions from business travel are calculated using activity data including travel type, class, distance, as well as type and length of stay in accommodation.**
 - If unavailable, emissions are calculated using expenditure from the financial year with the supplier.

$$\sum \text{Activity data type} \times \text{UK Government (Domestic) emission factor}$$

7. Employee Commuting — Emissions generated from the transport of employees between their home and principal BBC office, as well as emissions generated from working from home.

Employee commuting:

- **Emissions from employee commuting are calculated using 2021 UK Census data, which includes mode of transport and average distance travelled to work.**
 - For employees based outside the UK, we source annual commuting data at appropriate regional levels. The data source for commuting mode mix is The ABC of Mobility, 2024, which includes data applicable to 794 cities. For commuting distances, we use Numbeo traffic data to calculate average one-way commuting distance by region.^{9,10}

$$\sum \text{Activity data type} \times \text{UK Government (Domestic) emission factors}$$

Working from home:

To calculate working from home emissions the BBC follows Anthesis Homeworking Methodology.¹¹

$$\text{Energy consumption (kWh)} \times \text{UK Government (Domestic) OR IEA (International) emission factor}$$

8. Upstream Leased Assets — Emissions generated from assets leased by the BBC and not otherwise included in Scope 1 and 2. Leases are typically on a short-term basis and may relate to content production.

- **Emissions linked to energy consumption from upstream leased assets are calculated using procurement data classified as electricity and gas consumption. GBP values are converted to kWh using average non-domestic prices from the UK Government.**
- **Emissions generated from other expenditure associated with upstream leased assets – such as venue hire – are calculated using expenditure from the financial year with the supplier.**

$$\left(\frac{\text{GBP expenditure with supplier}}{\text{Average non-domestic UK energy price}} \right) \times \text{UK Government (Domestic) emission factor}$$

OR

$$\left(\frac{\text{GBP expenditure with supplier}}{\text{CPI inflation rate}} \right) \times \text{GBP} \rightarrow \text{EUR exchange rate} \times \text{Exiobase emissions factor}$$

12. End-of-Life Treatment of Sold Products — Emissions generated from the disposal and treatment of physical products sold by the BBC at the end of the product lifespan.

- **Emissions from end-of-life treatment of sold products are calculated by splitting the mass of sold products per product type.**

The end-fate of products sold by the BBC is unknown; therefore, we assume that 50% of mass is sent to landfill and 50% is recycled.

$$\text{Waste generated (kg)} \times \text{UK Government (Domestic)}$$

13. Downstream Leased Assets — Emissions generated assets owned by the BBC (acting as lessor) and leased to other entities not already included in Scope 1 or 2 inventories.

- **Emissions from purchased energy consumption are calculated using either sub-metered data of tenants' consumption or total metered energy consumption and invoiced consumption, which is apportioned based on the amount of floor area occupied.**
 - For buildings wholly leased to third parties, the BBC may not have access to consumption data and will use the Chartered Institution of Building Services Engineers (CIBSE), Guide F, to determine a benchmark for the most similar property type.
 - For transmission infrastructure leased to third-parties, we use the number of hours leased.

$$\text{Energy consumption (kWh)} \times \text{Supplier specific OR IEA (International) emission factor}$$

14. Franchises and Licences — Emissions related to the operations of licensed activity. For example, emissions generating activities associated with the production of physical goods created using the BBC's intellectual property.

- Emissions from licensed products are calculated using total royalty revenues and emissions factors relevant to the type of product sold by licensees (e.g. toys, apparel, media). Revenues included are received in the financial year of reporting.
- Where available, certain product types (e.g. for DVDs, CDs and books) use the volume data of units sold within the financial year multiplied by an average proxy emission factor for the type of product.

$$\left(\frac{GBP \text{ revenues by product type}}{CPI \text{ inflation rate}} \right) \times GBP \rightarrow EUR \text{ exchange rate} \times Exiobase \text{ emission factor}$$

OR

$$\sum Products \text{ sold} \times Average \text{ product type emission factor}$$

15. Investments — Emissions associated with BBC investments in joint ventures or entities not within operational control.

- Emissions from investments are calculated using Scope 1, 2 and upstream Scope 3 emissions intensity by GBP revenue, which creates a bespoke emission factor applicable to the entity and other comparable businesses.
 - If unavailable, total revenues for the entity are apportioned by the BBC's proportional equity share.

If an entity is both a BBC investment and a supplier, we remove GBP expenditure from total revenues to avoid double counting.

$$\left(\frac{GBP \text{ revenues} - BBC \text{ expenditure}}{CPI \text{ inflation rate}} \right) \times GBP \rightarrow EUR \text{ exchange rate} \times Exiobase \text{ emission factor}$$

RESTATEMENT OF BASE YEAR FIGURES AND PRIOR PERIODS

In 2025/26, we have recalculated and restated our base year emissions from 2019/20 and from 2024/25. In line with our recalculation policy, we have made a number of improvements to data quality and reclassified certain emissions generating activities. Adjustments focus on:

- Emissions associated with Independent Productions.
- Assets associated with international transmission of BBC World Service content.
- Emissions associated with DVDs, books, and CDs.

In addition, we have also taken the opportunity to introduce additional methodology improvements which would not have otherwise triggered our base year recalculation policy. Other data quality improvements include UK transmission, cloud computing and postal services.

Independent Productions – Scope 3, Category 1: Purchased Goods and Services

By introducing genre-level benchmarks as the basis for our calculation, the BBC has improved data quality for this key activity. To ensure appropriate comparability we have restated both our 2019/20 base year and the 2024/25 prior period. The new methodology improves data quality by using real-world activity data associated with specific productions versus an expenditure-based proxy.

International Transmission – Reclassification and recalculation across Scope 1, 2 and 3

During a periodic review, assets associated with the international transmission of BBC World Service content were assessed to fall within the BBC's operational control boundary, as opposed to the control of a third-party whom the BBC contracts for management.

Transmitting BBC World Service content internationally uses a complex portfolio of transmitters, of varying power levels and frequencies, sited across the globe, as well as a power generation facility to support key operations. Previously, all associated activity was classified as Scope 3, Category 4: Upstream Transportation and Distribution. Assets are now classified as follows:

- Power generation facility: Scope 1 and Scope 3, Category 3: Fuel- and Energy-related Activities
- BBC controlled transmission infrastructure: Scope 2, Scope 3, Category 3: Fuel- and Energy-related Activities and Category 13: Downstream Leased Assets
- Third-party transmission infrastructure: Scope 3, Category 4: Upstream Transportation and Distribution

In addition to the reclassification, activity data relevant to power generation and consumption has been sourced, or estimated, to improve the data quality associated with the emissions generating activities.

DVDs, books and CDs – Scope 3, Category 14: Franchises and Licences

By introducing product-specific lifecycle emission factors for DVDs, books, and CDs we are able to more accurately represent the emissions impact from these products. Product-volume data is available from our 2019/20 base year and we have restated the associated emissions to ensure appropriate comparability, following the data quality improvement.

Total BBC Group emissions (tCO ₂ e)		2019/20	2024/25
Reported totals in 2024/25	Scope 1 & 2 (market-based)	26,474	18,695
	Scope 3	325,541	334,316
Restated totals in 2025/26	Scope 1 & 2	39,276	27,022
	Scope 3	364,826	339,667

ENDNOTES

1. GHG Protocol Corporate Standard: ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf
2. GHG Protocol Scope 3 Calculation Guidance: ghgprotocol.org/sites/default/files/standards/Scope3_Calculation_Guidance_0.pdf
3. UK Government conversion factors: gov.uk/government/collections/government-conversion-factors-for-company-reporting
4. IEA emissions factors: iea.org/data-and-statistics/data-product/emissions-factors-2025
5. Exiobase database: zenodo.org/records/5589597#.Y-Dk4HDP02w
6. CIBSE, Guide F: cibse.org/knowledge-research/knowledge-portal/guide-f-energy-efficiency-in-buildings-2012
7. GHG Protocol Scope 2 Guidance: ghgprotocol.org/sites/default/files/2023-03/Scope%20%20Guidance.pdf
8. BAFTA Albert: wearealbert.org/carbon-calculator-and-production-certification/
9. Global commuting mix mode, via The ABC of mobility: sciencedirect.com/science/article/pii/S0160412024001272?via%3Dihub
10. Global distance data, via Numbeo: numbeo.com/traffic
11. Anthesis Homeworking: anthesisgroup.com/insights/whitepaper-estimating-energy-consumption-ghg-emissions-for-remote-workers