

SECR: CHOOSING A CARBON INTENSITY RATIO

You must include at least one **carbon intensity ratio** in your Streamlined Energy and Carbon Reporting (SECR) report. Your carbon intensity ratio normalises your emissions data against a core business operational or financial metric, which makes it easier for your stakeholders to compare your organisation's progress over time and with other similar organisations. Normalising emissions data can also be particularly helpful in demonstrating environmental improvements in a growing organisation.

You can choose which business metric you would like to normalise your emissions data with, but it must be appropriate to your organisation. Need some inspiration? Here are some of the most common carbon intensity ratios used by:



Retailers

Many retailers choose to normalise tonnes of CO₂e they produce against their **total floor area** or their **total sales numbers**.

M&S

uses CO₂e/
1,000 sq ft
of salesfloor



Manufacturers

Depending on the product they produce, manufacturers often normalise their emissions against the **number of products produced** or the **tonnes of product produced** in that time frame.



uses kg CO₂
per tonne of
production



Carbon calculations

You may want to include more than one carbon intensity ratio to provide more context on your emissions progress.



Professional services companies

Those operating in the professional services sector typically normalise their emissions against the **total floor area** of their office space, their **total revenue or turnover** and the number of **full time employees** in their workforce.

Deloitte.

uses emissions
per Full Time
Equivalent (FTE)



Logistics organisations

The most common business metrics logistics companies use in their intensity ratio include the **number of pallets transported**, the **tonnes of product transported** and their **revenue tonne kilometre (RTK)**.



uses CO₂
emissions
per parcel

Talk to our SECR experts

We know that choosing and calculating your carbon intensity ratio can be complex, so our SECR compliance experts are on hand to help you. To access their support, call us on **01772 689 250** or visit our [SECR services page](#).

