



Gwasanaeth Ynni
Energy Service

Supply chain emissions data collection

**Supplementary guidance for the Welsh Public Sector Net
Zero reporting programme**

Version 01

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Glossary of Terms

Abbreviation	Meaning
Defra	Department for Environment, Food & Rural Affairs
tCO ₂ e	Tonnes of carbon dioxide equivalent
SIC	Standard Industrial Classification
SME / SMEs	Small and medium-sized enterprise(s)
WGES	Welsh Government Energy Service
WLGA	Welsh Local Government Association
WPS	Welsh Public Sector
WPPN	Welsh Public Procurement Notice

About the Welsh Government Energy Service

The Welsh Government Energy Service can help progress your energy efficiency, renewable energy and low-emission vehicle projects.

The Energy Service supports community and WPS organisations in Wales to develop energy efficiency, renewable energy and low-emission vehicle projects that will lower carbon emissions and provide cost savings, income generation and wider community benefits.

We offer technical, commercial and procurement support through a team of experts with extensive experience in developing energy projects in Wales.

1. Introduction

Supply chain emissions account for around 70% of the Welsh Public Sector’s carbon footprint, making supplier decarbonisation critical to achieving the 2030 Net Zero ambition. To date, supply-chain emissions reporting has relied heavily on spend-based (tier 1) proxies, which estimate emissions using financial data and national averages. While useful for high-level reporting, these proxies lack the granularity needed to support effective emissions management and can obscure opportunities for targeted decarbonisation, implicitly linking reductions to lower spend rather than improved supplier performance.

As the Welsh Public Sector moves towards 2030, there is a clear need to transition towards more supplier-specific (tier 2) and product or service-specific (tier 3) emissions data. However, feedback has highlighted that higher-tier reporting is resource-intensive and that many organisations lack the capacity and capability to collect and process supplier data consistently.

In response, the Welsh Government Energy Service (WGES) has developed a standardised supplier data collection template to support this transition. The template is designed to improve the quality and consistency of supplier emissions data and reduce duplication and administrative burden for both suppliers and reporting organisations.

Table 1 – Current Welsh Public Sector Net Zero reporting guidelines and tiers for supply chain emissions

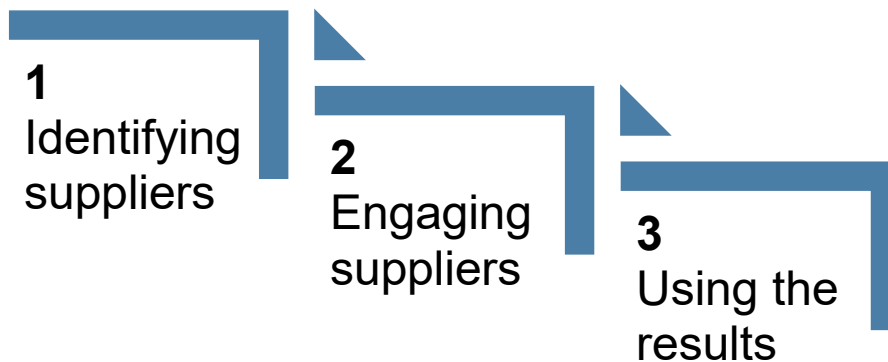
Methodology	Data requirements	Reporting accuracy	Decarbonisation visualisation
Tier 1	Spend (£) by the organisation per SIC Category. Public SIC category emissions factor produced annually by Defra ¹ .	Low	Decarbonisation can be seen as the national industry decarbonises
Tier 2	Emissions (tCO ₂ e) of supplier. Associated SIC category and spend (£) of that supplier.	Medium	Decarbonisation can be seen as a supplier decarbonises

¹ Defra, [UK and England's carbon footprint to 2022 - GOV.UK](https://www.gov.uk/government/statistics/uk-and-england-carbon-footprint-to-2022). November 2025

Tier 3	Emissions (tCO ₂ e) of individual goods and services. Associated SIC category and spend (£) of that good or service.	High	Decarbonisation can be seen based on low carbon product or service purchasing decisions
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The process of using the data collection template is split into three distinct phases, which this guidance document is based around.

Below: three stages associated with the supplier data collection template



2. Identifying suppliers

Organisations are encouraged to engage with up to 10 suppliers as part of the 2026 data collection process. However, the scale and scope of supplier outreach is at the discretion of the reporting organisation and should reflect available internal resources and capacity.

Where resource is constrained, it is recommended that organisations prioritise engagement with a smaller number of high-emitting or strategically significant suppliers to maximise emissions coverage and reporting value.

We have outlined a suggested approach to identifying suppliers:

1. Estimate supplier-level emissions using spend-based proxies

Use spend-based emission factors to convert supplier expenditure (£) into estimated emissions (tCO₂e) at a supplier level. Where the supplier base is not fully categorised by

SIC codes, this exercise can be limited to the top 50 suppliers by spend rather than applied across the entire supply chain. This ensures proportionality while still capturing the majority of emissions exposure.

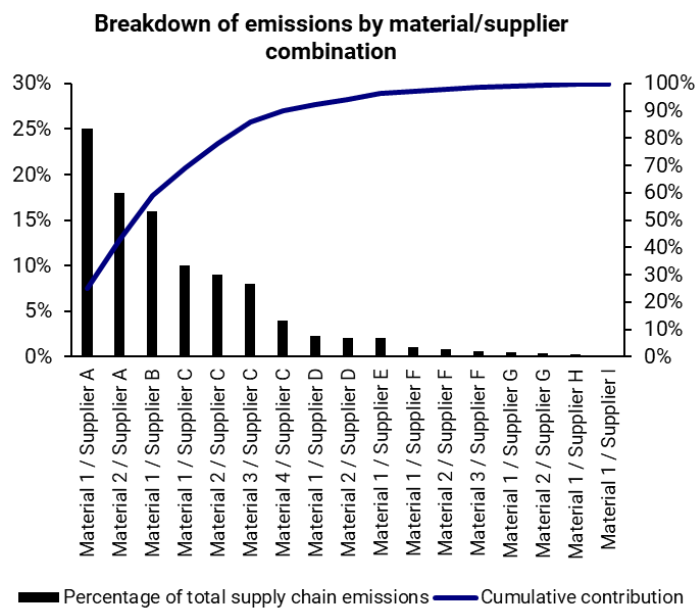
Best-practice: before applying spend-based emission factors, organisations should:

- Clean and standardise supplier names.
- Exclude non-supplier spend (e.g. salaries etc.).
- Sense-check unusually high or low spend allocations.

2. Rank suppliers by estimated emissions contribution

Sort suppliers from highest to lowest based on estimated emissions. It is common for a relatively small proportion of suppliers (often around 20%) to account for a significant share of total supply-chain emissions. This ranking provides an evidence-based starting point for prioritisation.

Below: indicative output from supplier ranking



3. Develop a shortlist of suppliers to engage

Using the emissions ranking, develop a shortlist of suppliers for outreach. Where internal resource is constrained, further prioritisation can be informed by the following considerations:

- **Strategic importance and longevity:** Is the supplier expected to remain a key or long-term partner? Engagement with strategic suppliers is more likely to deliver sustained value and stronger collaboration.
- **Ability to influence:** Does your organisation represent a significant share of the supplier's revenue, or is there an established commercial or relationship leverage that could support engagement?
- **Sustainability maturity:** Suppliers with more developed sustainability practices are typically better positioned to provide emissions data and engage constructively. A high-level qualitative assessment (for example, reviewing public sustainability disclosures or supplier websites) can help inform this judgement.

4. Coordinate internally ahead of external engagement

The Net Zero reporting lead should engage relevant internal teams to identify existing relationship holders and assigning supplier engagement responsibility.

The assigned individuals should identify key supplier-side contacts, and preferred channels of engagement for shortlisted suppliers. Collaboration between colleagues will ensure the engagement aligns with broader supplier relationship management and improve response rates.

3. Engaging suppliers

It is recommended that supplier engagement is undertaken collaboratively, involving your organisation's reporting lead and, where applicable, the relevant contract manager and/or relationship manager. Internal circumstances should determine the most effective approach; however, the aim should be to limit the transnationality of the interaction and focus on relationship building. On boarding calls, answering questions and taking down feedback can help to foster the relationship.

Initial engagement with suppliers is expected to take place primarily via email, focusing on the collection of emissions data. Over time, this engagement is intended to evolve from a data request into a more collaborative, reduction-focused dialogue.

3.1. Email template

The following template email is intended to support outreach to your supplier base. Organisations are encouraged to personalise the message (for example, by tailoring the strategic context or deadlines).

Change the text in the table below to automatically update the email.

Description	Text
Supplier organisation name	[Supplier org name]
Your organisation name	[Your org name]
% of emissions from your supply chain	[%]

Subject: Request for emissions information (April 2025 – March 2026)

I'm writing to request any available emissions information for [Supplier org] relating to goods and services provided to [Your org name] during the period April 2025 – March 2026.

Supply chain emissions account for approximately [%] of [Your org name]'s total reported emissions. As we work towards the Welsh Public Sector's collective 2030 Net Zero ambition, improving the quality and consistency of supplier data is essential. As one of our strategic suppliers, your input will play an important role in helping us increase the accuracy and granularity of our reporting.

To support this, can you please complete and return the attached data collection template by 31 August 2026? We recognise that levels of data availability will vary. Please provide whatever information is currently available to you, and we welcome partial completion where appropriate.

The template has been developed in collaboration with the Welsh Government Energy Service (WGES) and includes guidance throughout. In addition, WGES is hosting supplier drop-in sessions to support completion of the template. These take place at 10:00am on the last Wednesday of each month: 29 April, 27 May, 24 June, 29 July, 26 August. Please let me know if you would like me to forward an invitation.

If you have any questions or would like to discuss the request in more detail, please don't hesitate to get in touch.

4. Using the results

Additional guidance

A training session was delivered on 14 April 2026, including a demonstration of the supply chain data collection tool and guidance on how to integrate the outputs into your organisation's main Net Zero return. The recording and supporting materials are available on the shared Net Zero Teams site at:

Energy Service – Net Zero Reporting > 5. Training > 2026 > WGES_NZR_Training_Supply-chain-data-collection-form(140426)

Once the supplier has completed the form, a summary of the results will be displayed in the **'Export to Net Zero reporting'** tab.

The 'data summary' section of this sheet provides:

- An indication of the proportion of supplier spend covered by product-specific (Tier 3) emissions data; and
- A recommendation from the data assessment on whether a supplier-specific emission factor (Tier 2) is suitable.

The data assessment is based on the supplier's responses regarding the type and quality of emissions data provided. These questions are used to evaluate whether it is appropriate to derive a supplier-specific emission factor. Where the information provided is insufficient, the tool will default to a spend-based (Tier 1) methodology.

An override option is available, allowing users to proceed with a Tier 2 approach regardless of the assessment outcome. This should be used with caution and if the override is used a comment to explain reasoning should be included.

Before exporting the results from the 'results export' section, Public Bodies must select the relevant SIC category for the supplier. This information is used to calculate the Tier 1 emissions figure, which is subsequently deducted within the main spreadsheet to avoid double counting.

All outputs in this tab are generated using calculations contained within the 'Data assessment' and 'Calculation' tabs. These tabs are protected to prevent accidental changes

to formulas but can be viewed to understand the assessment logic and calculation approach.

4.1. Integrating the results into your organisational return

To transfer the results:

- Copy the table contents in 'results export' **excluding the headings** (cells **E29:J32**);
- Paste the values into the '**Supply chain (supplier forms)**' tab of the main data collection spreadsheet;
- Use **Paste Values** (not formulas); and
- Paste into **column F**, aligning the values with the adjacent numbered cells.

N.B. You should include total spend amounts in the 'Supply Chain - Tier 1' table of the main spreadsheet; the spreadsheet will automatically make the necessary adjustment.

4.2. Sharing the results with other Welsh Public Sector organisations

A central tracker is available to support the sharing of supplier-specific emissions factors across the Welsh Public Sector. Where a supplier has already been engaged by another Welsh Public Sector organisation, you may choose to use the supplier-specific emissions factor derived from that response, even if you have not contacted the supplier directly. This approach can help reduce duplicate data requests and minimise the reporting burden placed on suppliers.

It is recognised, however, that in some circumstances multiple requests to the same supplier may still be appropriate. Engagement from several public sector buyers can reinforce the importance of emissions data and support improvements in supplier reporting capability and data quality over time.

Suppliers are asked to confirm whether they consent to sharing their supplier-specific emissions factor when completing the data collection template. Any sharing of supplier data should be undertaken in line with the consent provided, either through the template or otherwise.

Where consent has been provided, supplier data can be transferred to the central tracker as follows:

- Copy the table contents in 'shared data export' **excluding the headings** (cells **E55:K55**);
- Paste the values into the **central tracker** tab, saved on the Net Zero Reporting Teams site;
- Use **Paste Values** (not formulas); and
- Paste into the next available row in **column E**

To apply a supplier-specific emissions factor within your own return:

- Multiply the supplier-specific emissions factor by your organisation's associated spend with that supplier; and
- Record the resulting emissions figure, along with the associated spend and supplier SIC code, in the '**Supply chain – tier 2**' table within the '**Supply chain**' tab of the main Net Zero Reporting spreadsheet.
- Do **not** make any adjustment to the 'Supply Chain - Tier 1' table of the main spreadsheet; the spreadsheet will automatically make the necessary adjustment.

5. Frequently Asked Questions

This FAQ doc will be updated as additional questions are received.

Question	Response
How is this tool different from the Business Wales emissions calculator?	<p>Business Wales provides support for Welsh-based SMEs to calculate their organisational carbon footprint and develop a Carbon Reduction Plan. This support is intended to inform organisation-wide action, and the outputs can also be used to meet specific procurement requirements (e.g., WPPN 006). The support can be accessed on an as-needed basis by suppliers.</p> <p>The Net Zero Reporting template standardises the collection and analysis of supplier emissions data for individual procurements. One way it does this is by apportioning an organisation's total emissions using contract value and organisational revenue.</p> <p>The two templates perform different functions and are complementary: where an organisation has used Business Wales support, the resulting organisational carbon footprint can be used as an input to the Net Zero Reporting spreadsheet.</p> <p>The Business Wales calculator is not designed to generate procurement-specific emissions data. While it could technically be used in this way, doing so would place an unreasonable burden on suppliers (i.e., they would have to complete the calculator multiple times for each commission and collect data at a contract-level). In addition, its usefulness</p>

	<p>for contract-level reporting is expected to diminish as emissions reporting migrates to a dedicated digital solution.</p>
<p>Has the template already been tested?</p>	<p>The template was tested through a pilot phase in 2025, involving seven Welsh Public Bodies. As part of the pilot, a test data-collection exercise was undertaken with suppliers across a range of sectors and sizes. Feedback from both participating public bodies and suppliers was used to refine and improve the template.</p>
<p>Is the template appropriate for SMEs?</p>	<p>Yes. The template has been designed to be appropriate for organisations of all sizes, including SMEs. Importantly, emissions reporting maturity does not necessarily correlate with organisation size; in many cases, smaller organisations demonstrate robust carbon reporting practices, sometimes exceeding those of much larger suppliers.</p> <p>The template allows for proportionate and partial completion, recognising that data availability and capability will vary. Suppliers are encouraged to provide the information they have available, without the expectation that all sections must be completed.</p> <p>Where Welsh-based SMEs require additional support, they should be signposted to Business Wales, which offers tailored advice and guidance on sustainability and carbon reporting.</p>
<p>Is the form going to become mandatory in the future?</p>	<p>There are currently no plans for the Net Zero Reporting scheme, including this template, to become mandatory. The scheme remains a voluntary programme, designed to support and enable consistent emissions reporting across the Welsh Public Sector. Its primary purpose is to provide</p>

	<p>practical tools and guidance to improve data quality over time, rather than to introduce new compliance requirements.</p>
<p>Can we direct suppliers towards the netzeroreporting@energyservice.wales inbox?</p>	<p>No. Due to the potential resource requirement, the netzeroreporting@energyservice.wales inbox is not able to respond to individual supplier queries and should not be shared with suppliers. Instead, suppliers should be directed to the WGES supplier drop-in sessions, which are specifically designed to provide support on completing the template and responding to common questions.</p>
<p>What if we want to carry on using our own tools?</p>	<p>The template has been designed to support a consistent and comparable approach to supplier emissions data collection across the Welsh Public Sector. However, organisations are not required to replace existing processes where these are already well established.</p> <p>If you have developed internal tools or processes that deliver the same or similar outcomes, these may continue to be used. The key objective is to improve the quality and usability of supply-chain emissions data, rather than to prescribe a single mandatory tool.</p>
<p>Why hasn't a threshold been set, for example aligned with WPPN 006?</p>	<p>During the pilot, concerns were raised that thresholds risk excluding smaller WPS organisations from reporting requirements, while placing higher-resource demands on higher-spend organisations, many of which also expressed doubts about their capacity and confidence in using the reporting template.</p> <p>Setting a blanket threshold based on supplier numbers (such as reporting emissions for the top 20 suppliers per organisation) could also create imbalance; what may be straightforward for a larger organisation could pose significant challenges for smaller ones. It also risks overlooking significant</p>

	<p>suppliers to the sector as a whole – for example, the 30th largest supplier to a large organisation may be larger than the top supplier to a smaller reporting organisation.</p> <p>For now, the approach is to allow organisations to determine for themselves, based on their own understanding of their capacity and capability, how many suppliers they engage to complete the data collection template.</p>
<p>Can sector-specific templates be developed?</p>	<p>This has been identified for future development.</p>
<p>How can we prevent duplicate data requests to suppliers?</p>	<p>Given the spreadsheet-based nature of the current process, there are limited mechanisms to fully prevent suppliers receiving the template from multiple Welsh Public Bodies. Where this occurs, it is typically because the supplier is large or strategically significant and supplies goods or services to several organisations.</p> <p>While some information submitted may be consistent across requests (for example, organisation-wide emissions data), product- or service-specific information will vary by contract and therefore remain relevant to each individual reporting organisation. In addition, multiple requests can reinforce the message that emissions data is important to multiple buyers, helping to signal demand and support future emissions reporting/reduction efforts.</p> <p>Organisations are encouraged to be mindful of supplier burden, but some overlap in requests is an expected and, in some cases, constructive feature of the current approach.</p>

Can you please create a central database of supplier emissions data for us to access?

We are currently exploring the suitability of digitising elements of the programme, including supplier data collection and management. However, developing or procuring a central software platform is a complex undertaking and this is not expected to be a quick fix.

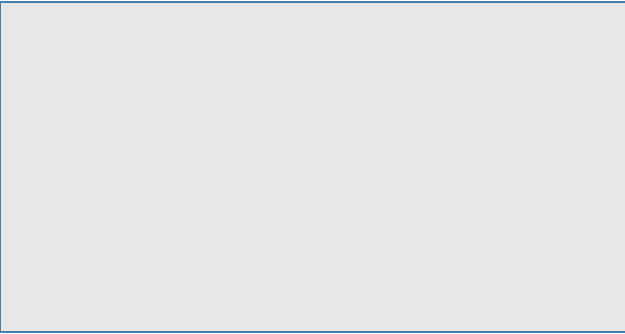
In the interim, a workaround solution is being implemented while longer-term options are assessed, involving a central tracker hosted within the programme Teams channel.

Further updates will be shared as this work progresses.

If we purchase from other Welsh Public Bodies, should we send them the form?

In principle, there is nothing preventing one Welsh Public Sector organisation from sending the supplier data collection form to another public body where goods and/or services are procured between the two. However, this approach should be considered carefully, for the following reasons:

- Public bodies are diverse organisations, often delivering a wide range of services. As a result, a single supplier specific emissions factor is unlikely to be representative of the specific goods or services being purchased. In many cases, the resulting data quality is not expected to be materially better than a spend based Tier 1 approach.
- Capacity and resourcing constraints are a common challenge across the Welsh Public Sector. Issuing supplier forms between public bodies may create additional administrative burden for limited analytical benefit, which the programme is seeking to avoid.
- Where the spend relates to services that are further subcontracted or outsourced, it is generally more appropriate for the purchasing public bodies to take a collaborative approach to engaging the third party



supplier directly. This is likely to result in more accurate emissions data and support consistency of reporting for all parties involved.

As a result, while sending the form to another Welsh Public Body is not prohibited, it is not generally recommended as standard practice and should be considered only where it is proportionate and clearly adds value to reporting outcomes.



Gwasanaeth Ynni Energy Service

The Welsh Government Energy Service (“**WGES**”) is funded by the Welsh Government with the aim of developing energy efficiency and renewable energy projects that contribute to public sector decarbonisation and national energy targets. The WGES is delivered by the Carbon Trust, Energy Saving Trust and Local Partnerships (the “**Delivery Partners**”). This report (the “**Report**”) has been produced by the Delivery Partners and, whilst the views expressed in it are given in good faith based on information available at the date of this Report:- (i) these views do not necessarily reflect the views of the Welsh Government, which accepts no liability for any statement or opinion expressed in the Report; (ii) the Report is intended to provide general guidance only, rather than financial, legal or technical advice for the purposes of any particular project or other matter, and no-one in receipt of the Report should place any reliance on it in substitution for obtaining their own advice from an appropriate third party advisor; and (iii) any person in receipt of this Report should therefore obtain their own financial, legal, technical and/or other relevant professional advice insofar as they require specific guidance on what action (if any) to take, or refrain from taking, in respect of any project, initiative, proposal, involvement with any partnership or other matter to which information contained in the Report may be relevant; and (iv) the Delivery Partners accept no liability in respect of the Report, or for any statement in the Report and/or any error or omission relating to the Report.