

February 2023

Consultation on regulatory reporting for the 2022-23 reporting year

Ofwat

About this document

This consultation sets out proposed changes to the reporting requirements for the annual performance report (APR) for 2022-23 onwards. The reporting requirements for the APR are contained in our regulatory accounting guidelines (RAGs). The RAGs set out the data and information that regulated monopoly companies must report and ensures that data is published consistently across the sector. This promotes transparency and allows all stakeholders to understand and challenge companies.

We are consulting on clarifications and updates to our current requirements as well as on requirements for some new information which we have not previously required to be reported. The amendments cover the data tables and disclosures which companies are required to submit as part of their APRs. These requirements are set out in 'RAG 3 – Guideline for the format and disclosures for the annual performance report' and 'RAG 4 – Guideline for the table definitions in the annual performance report'¹. We are not consulting on changes to any of the other RAGs.

We invite comments from all stakeholders on the proposed changes.

We intend to publish the revised RAGs early in the spring of 2023, once we have considered the responses which we receive to this consultation. The revised RAGs will be effective for the 2022-23 reporting year.

¹ Links to draft, revised versions of these RAGs are provided in appendix A1.

Responding to this consultation

We welcome any comments on this document. **For responses in respect of question 1 please use the template provided in appendix A2.** Please email them to annual.reporting@ofwat.gov.uk or post them to:

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The closing date for this consultation is 3 March 2023.

We intend to publish responses to this consultation on our website at www.ofwat.gov.uk. Subject to the following, by providing a response to this consultation you are deemed to consent to its publication.

If you think that any of the information in your response should not be disclosed (for example, because you consider it to be commercially sensitive), an automatic or generalised confidentiality disclaimer will not, of itself, be regarded as sufficient. You should identify specific information and explain in each case why it should not be disclosed, which we will consider when deciding what information to publish. At a minimum, we would expect to publish the name of all organisations that provide a written response, even where there are legitimate reasons why the contents of those written responses remain confidential.

In relation to personal data, you have the right to object to our publication of the personal information that you disclose to us in submitting your response (for example, your name or contact details). If you do not want us to publish specific personal information that would enable you to be identified, our [privacy policy](#) explains the basis on which you can object to its processing and provides further information on how we process personal data.

In addition to our ability to disclose information pursuant to the Water Industry Act 1991, information provided in response to this consultation, including personal data, may be published or disclosed in accordance with legislation on access to information – primarily the Freedom of Information Act 2000 (FoIA), the Environmental Information Regulations 2004 (EIR) and applicable data protection laws.

Please be aware that, under the FoIA and the EIR, there are statutory Codes of Practice which deal, among other things, with obligations of confidence. If we receive a request for disclosure of information which you have asked us not to disclose, we will take full account of your explanation, but we cannot give an assurance that we can maintain confidentiality in all circumstances.

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1. Introduction

- 1.1 The publication of information about how the companies are performing helps us – and stakeholders such as customer groups and environmental groups – to hold companies to account now and longer-term.
- 1.2 We require each company to publish an APR and we set out specific mandatory requirements for the form and content of the information within it in the RAGs. The RAGs will change from time to time to reflect developments in the sector.
- 1.3 We expect all monopoly companies to decide how best to report their performance each year. But we also expect them to publish some information in a common form. This is to allow customers and other stakeholders to compare the performance of individual companies to the rest of the sector. The largest companies also publish some comparative information on the Discover Water² website. Providing comparable information helps us, customers and other stakeholders challenge companies on performance and future targets.
- 1.4 We expect companies to be transparent about their performance in their APRs and explain clearly, and in a balanced way, what is driving performance, and the steps they are taking to improve. This should cover all aspects of performance, including financial and operational performance.
- 1.5 This consultation seeks stakeholders' views on proposed changes to RAG 3 and RAG 4 only.

Timeline

Date	
3 February	Ofwat publishes consultation on regulatory reporting for the 2022-23 reporting year
3 March	Regulatory reporting for the 2022-23 reporting year consultation closes
Early spring 2023	OFWAT publishes final RAGs for 2022-23
15 July	Deadline for companies to publish APRs for 2022-23

² <https://www.discoverwater.co.uk/>

2. Consultation questions

Question 1	What are your views on the proposed changes to the APR tables listed in appendix A3 and set out in full in RAG 4? ³
Question 2	Is reporting the average time of low pressure feasible for the 2022-23?
Question 3	What resource is required to report this information initially and on an ongoing basis?
Question 4	Do you think that reporting both <ul style="list-style-type: none"> • the number of properties below the minimum standard of pressure; and • the average time of low pressure provides useful information?
Question 5	Do you have any comments on our approach to continue to align the GHG reporting requirements to the latest version of the Carbon Accounting Workbook?
Question 6	Do you have any comments on our reporting guidance for GHG intensity ratios?
Question 7	Do you have any comments on the proposal to expand the scope of mandatory reporting for operational GHG emissions?
Question 8	Do you have any comments on the introduction of our mandatory framework for the reporting of embedded emissions?
Question 9	Do you have any comments on distinguishing between construction and maintenance activities for the reporting of capital project emissions?
Question 10	What are the key challenges that need to be considered and addressed in introducing a rating system designed to facilitate increased standardisation and continual improvement in the reporting of embedded emissions?
Question 11	Are there any particular frameworks or approaches our traffic light system should consider in determining differing levels of progress and what expected progress should look like?
Question 12	Do you have any comments on requesting a SWOT analysis that covers both operational and embedded emissions?
Question 13	Do you have any comments on our proposed changes to disclosures in the Statement on dividend policy and explanation of dividends paid set out in RAG 3?
Question 14	Do you have any comments on our proposed changes to disclosures in the Statement on executive pay and performance set out in RAG 3?

³ Appendix A2 provides a template to respond to this question.

3. Our proposals for 2022-23

- 3.1 The changes we are proposing to the RAGs for 2022-23 fall into three categories:
- updates, corrections and clarifications to existing reporting requirements for the data tables which companies are required to submit as part of their APRs;
 - requirements for new information to be provided in the APR data tables; and
 - updates to the disclosures which companies are required to make as part of statements provided in their APRs.
- 3.2 The updates, corrections and clarifications we are proposing to line definitions for the APR tables address issues which companies have brought to our attention or we have identified internally. They also update guidance to reflect the latest position in a specific area. The proposed changes are listed in in appendix A3 and are set out in full in the draft, revised version of RAG 4, being published alongside this consultation.
- 3.3 We are proposing new requirements to collect additional information within some of our existing APR tables and are also proposing two new tables. Sections 4 to 13 summarise the new information we are asking for and the reasons for this. We have set out in appendix A3 each instance where we are proposing new requirements and they are set out in full in the draft, revised version of RAG 4.
- 3.4 We are also proposing to update the requirements relating to the disclosures which companies must provide as part the Statement on dividend policy and explanation of dividends paid and the Statement on executive pay and performance. The reasons for the proposed changes are set out in sections 14 and 15. The proposed changes are set out in full in the draft, revised version of RAG 3, being published alongside this consultation.

Question 1	What are your views on the proposed changes to the APR tables listed in appendix A3 and set out in full in RAG 4? ⁴
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⁴ Appendix A2 provides a template to respond to this question.

4. Swaps and pensions disclosures

4.1 Our December 2021 discussion paper on financial resilience⁵ called for more transparent disclosures related to swaps and pensions. Many companies supported our proposals to increase transparency of reporting in their responses. We therefore engaged with all companies setting out the changes we considered need to be made and sought company input. The updated guidance and tables reflect that engagement which helped us make the guidance clearer. The changes made are:

- Table 4B – Analysis of debt: one new column, column 30, has been added;
- Table 4I – Financial derivatives: has been extended by adding four sub-tables which split out the data in sub-categories that have recently been defined. This helps us isolate the magnitude of more risky swaps and when those risks are likely to crystallise;
- Table 4V – Mark-to-market of financial derivatives analysed based on payment dates, is a new table; and
- Table 4W – Defined benefit pension scheme – additional information, is also a new table.

4.2 For both swaps and pensions, our aim is to increase transparency on the size, nature and timing of liabilities while minimising the extra reporting burden on companies.

⁵ Ofwat, [Financial resilience in the water sector: a discussion paper](#), December 2021

5. Enhancement costs

- 5.1 In table 4L we have provided additional lines relating to the enhancement expenditure associated with the replacement/upgrade of existing meters with smarter technology. This will provide greater clarity, associating the enhancement expenditure with the technology change that has been implemented for both residential and business customers, e.g. basic meter to AMI meter.
- 5.2 In table 4M additional lines have been added to separate costs out for green (nature-based) storage solutions at sewage treatment works and in the wastewater network. This is to align costs with the drivers associated with Water Industry National Environment Programme (WINEP) and Drainage and Wastewater Management Plans (DWMPs) and to bring the tables in line with PR24 business plan data tables.

6. Expenditure on non-price control diversions

- 6.1 We previously introduced table 4P to collect the costs of non-price control diversions under the assumption that this expenditure would be wholly opex in nature. Some companies have since raised with us that not all non-price control diversion costs are treated as opex and to ask where any costs treated as capex should be reported. Therefore, we have amended this table to include separate lines for opex and capex.

7. Low pressure

- 7.1 All companies report information on the number of properties with pressure below the minimum standard in the year on the Discover Water website⁶. This information is published towards the end of each calendar year, which is after companies submit APRs in July. This means we are not able to analyse all information related to operational resilience at the same time. In our draft methodology we proposed that low pressure would not be a common performance commitment at PR24. Instead, we stated that we would consider other ways that we would collect this information.⁷ Stakeholders generally agreed with our general approach and we did not receive any substantive responses on low pressure.
- 7.2 We therefore propose to collect information on low pressure in the APR in table 6C. This will provide us with information in a timely way that is subject to assurance. In response to our 'PR24 and beyond: Performance commitments for future price reviews' consultation⁸, Affinity Water considered that the current measure companies reported on Discover Water could be improved by measuring the average time that properties experience low pressure as opposed to the number of properties. Affinity Water considers that it is a more comprehensive measure of what customers experience across the year. We agree that the consequence for each customer is likely to be somewhat related to the time of low pressure and so better reflected by average time. However, the current measure on low pressure is established and has been reported since privatisation, which means it provides a useful baseline of information. We therefore propose that companies should report both measures. Even though we are most of the way through the 2022-23 reporting year it may still be possible for companies to report the new measure as the work in identifying the properties affected will have already been recorded as part of producing the current measure. As part of this consultation, we would welcome companies' estimates about how much resource would be needed to report this extra measure.

⁶ <https://www.discoverwater.co.uk/water-pressure>

⁷ Ofwat, [Creating tomorrow, together: consulting on our methodology for PR24 Appendix 6 – Performance commitments](#), July 2022, p.75.

⁸ Ofwat, [PR24 and beyond: Performance commitments for future price reviews](#), November 2021

Question 2	Is reporting the average time of low pressure feasible for the 2022-23 APR?
Question 3	What resource is required to report this information initially and on an ongoing basis?
Question 4	Do you think that reporting both <ul style="list-style-type: none">• the number of properties below the minimum standard of pressure; and• the average time of low pressure provides useful information?

8. Treated water distribution

- 8.1 In IN22/02: Cost assessment data requests⁹, we asked companies to provide additional water balance and leakage data.
- 8.2 The water balance data request included data lines to help inform development of PR24 performance commitments (PCs) relating to reduction in demand. The collection of this data aligns with Defra's proposed long-term statutory environmental targets and both the UK and Welsh governments' strategic policy statements for Ofwat. The UK government's strategic policy statement specifically expects us to account for any relevant statutory targets when assessing water efficiency measures in water companies' business plans, and monitoring water company performance.
- 8.3 The leakage data related to the costs and benefits of maintaining and reducing leakage levels to inform our approach to assessing company proposals in water resource management plans and PR24 business plans. Companies were generally supportive of collecting additional granular data to support a more detailed review of leakage requirements at PR24. The Competition and Markets Authority also supported further leakage data collection in the PR19 redeterminations. This data will allow us to assess the efficient costs of leakage management and to understand the effectiveness of leakage management strategies adopted by companies. This data can be used by companies to explain why they have adopted their preferred leakage management approach.
- 8.4 Following a review of the data provided in August 2022 and the publication of our PR24 final methodology, we have decided to include the water balance data and the data relating to the components of overall leakage in the APR. We have selected this subset of data for inclusion in the APR because we consider reporting of this data on an annual basis will be beneficial for all stakeholders. It will provide stakeholders with greater clarity regarding how overall demand for water in England and Wales is divided between individual demand components.
- 8.5 We have included the remaining leakage data requested in IN22/02 within our business plan tables for PR24. We will review the appropriate frequency for collection of this data following PR24.
- 8.6 We have added extra lines to table 6B to capture those items from the data request that are not already included in the APR.
- 8.7 In table 6D we have provided additional lines relating to the replacement/upgrade of existing meters with smarter technology. This will provide greater clarity regarding the technology change that has been implemented for both residential and business

⁹ Ofwat, [IN22/02: Cost assessment data requests](#), April 2022

customers, e.g. basic meter to AMI meter. This is in terms of the numbers of replacements/upgrades undertaken and the benefits in reducing consumption delivered.

9. Water resources – asset and volumes data and raw water transport, raw water storage and water treatment data

- 9.1 We have added a line to table 5A to request the number of completed WINEP/NEP investigations and additional lines to table 6A to request data relating to peak week production capacity. In both cases this is to provide us with additional cost driver data in these areas. This will help inform our work on PR24.

10. Wastewater network+ Energy consumption and other scheme delivery data

10.1 Table 7E has been updated to include a new block for additional cost driver data relating to the delivery of wastewater schemes associated with DWMPs and WINEP. It also includes cost driver data lines that were requested through the separate enhancement data request in August 2022. These additional lines bring the table in line with PR24 business plan data tables and will allow us to better understand the type and number of specific solutions that are being delivered and driving the costs to address wastewater performance improvement requirements. Three lines from table 4E – population equivalent (formerly 4E.23-25) – have been moved into this new block in 7E as they form part of the wider scheme delivery picture for wastewater.

11. Wastewater network+ WINEP phosphorus removal scheme costs and cost drivers

- 11.1 We have developed Table 7F in response to the issues companies had in completing the table in 2022 and further insights companies provided in table commentary. We have refined the guidance to assist all companies in completing the table consistently.
- 11.2 We have extended the columns to capture cost drivers to include schemes where flow is transferred to an alternative works rather than treated. There are additional columns to provide clarity where permit levels can be accommodated through operational measures only and where catchment-based solutions, e.g. nutrient balancing, are being delivered.

12. Innovation competition

- 12.1 Table 9A remains largely unchanged from the previous year. We are, however, consulting on a handful of minor changes.
- 12.2 Firstly, we have included a new line to capture information relating to the new inflation top-up mechanism we introduced in January 2023. This is titled ‘Income from customers as part of the inflation top-up mechanism’ and requires water companies to declare the amounts awarded through the inflation top-up mechanism each year. This mechanism is targeted at Water Breakthrough Challenge 1 projects only at this stage. For the reporting year 2022-23 this is likely to yield nil returns due to the timing of when top-up amounts will be received by water companies – most likely spring 2023. We have decided to include it in the 2022-23 APR to establish this new requirement early and seek any feedback on how we have presented it.
- 12.3 As a result of this change we have also added a new column (column 2) to capture the total amount of inflation top-up funding received during the lifecycle of the project.
- 12.4 Secondly, we have shifted the line ‘Administration charge for innovation partner’ from the very bottom of the Table 9A page to the centre of the page to give it more prominence.
- 12.5 Finally, to ensure that individual innovation projects are listed by name, we have added ‘<please insert project name>’ to the relevant section. This is in response to a number of APRs in the previous year which did not identify which projects they provided information on. This will be increasingly important as we complete more competition rounds and have increasing numbers of projects which are live at any one time.

13. Greenhouse gas emissions reporting

- 13.1 We require the sector to make continued progress and improvements to the reporting of the greenhouse gas (GHG) emissions, both operational and embedded, associated with their regulated activities. Standardised, transparent and accessible data on both operational and embedded GHG emissions will allow for greater scrutiny by both Ofwat and other stakeholders.
- 13.2 With respect to the annual reporting of operational emissions, we expect companies to use the latest version of the Carbon Accounting Workbook (CAW) that is in effect at the time the company submits its annual performance report.
- 13.3 As detailed in our final methodology for PR24, we propose extending our mandatory reporting requirements for operational emissions to cover GHG emissions linked to the use of chemicals and waste generated in operations, as well as expanding the breadth of reporting on fuel and energy-related activities.¹⁰ We view this expansion of reporting requirements as being essential to ensuring companies are effectively positioned to deliver UK government and Welsh Government's net zero emission targets.
- 13.4 Our proposed reporting requirements for 2022-23 also clarify how we expect companies to arrive at their GHG emissions intensity ratios.
- 13.5 Our 2021-22 regulatory reporting consultation responses document requested that companies voluntarily provide separate 'Strengths', 'Weakness', 'Opportunities', 'Threats' (SWOT) based commentaries for operational and embedded emissions.¹¹ As detailed in that document, we anticipated making this SWOT based commentary requirement mandatory for operational emissions, and now propose to do so. However, we now also propose to make it a mandatory requirement with respect to embedded emissions, for 2022-23 onwards.
- 13.6 Our 2021-22 regulatory reporting consultation responses document also introduced a voluntary reporting framework for embedded emissions. We now intend to make this reporting framework mandatory.
- 13.7 To encourage progress towards more standardised and consistent reporting of embedded emissions, we signalled in our 2021-22 regulatory reporting consultation responses document that we may benchmark companies.¹² We are now proposing the adoption of a traffic light system to drive continual improvement with a view to achieving standardised reporting by PR29.

¹⁰ Ofwat, [Appendix 7 Performance commitments](#), December 2022, p.43-51.

¹¹ Ofwat, [Consultation on regulatory reporting for 2021-22 - Responses document](#), October 2021, pp.6-8.

¹² Ofwat, [Consultation on regulatory reporting for 2021-22 - Responses document](#), pp.12-14.

13.8 In our PR24 final methodology, we indicated that at the same time as this consultation we would consult on a small number of issues related to the definition of the PR24 GHG emissions PCs.¹³ This consultation, 'PR24 operational greenhouse gas emissions performance commitments definitions', will be published shortly. Stakeholder responses to it will inform the drafting of the GHG emissions PC definitions.

Operational greenhouse gas emissions

Alignment with the Carbon Accounting Workbook

13.9 For 2022-23 APRs, we continue to expect companies to report using the latest version of the CAW that is in effect at the time they submit their annual performance reports.

13.10 In relation to GHG intensity ratio values, we retain the focus on both water and wastewater. In our PR24 final methodology, we indicated reporting guidance could be made more precise. To ensure greater comparability between companies, we propose to use volume measures to calculate intensity ratios based on net GHG emissions using a location-based approach. We propose companies calculate two intensity ratios:

- Emissions per Ml of treated water: [net GHG emissions (location-based) in kgCO₂e] / [(distribution input) x number of days in the year]
- Emissions per Ml of sewage treated: [net GHG emissions (location-based) in kgCO₂e] / [(volume of wastewater received at treatment site)]

Expanding our core reporting requirements

13.11 Stakeholder responses to our draft PR24 methodology indicated companies could potentially report on a wider set of emissions sources than they have done to date. As stated in our PR24 final methodology, we propose expanding our reporting requirements.¹⁴ Therefore, by further drawing upon the CAW, we propose expanding our reporting requirements for operational GHG emissions to linked to the use of chemicals, waste generated in operations and fuel and energy-related activities.

Use of chemicals

13.12 We propose companies start reporting on emissions associated with the production of chemicals used in their water and wastewater treatment processes from 2022-23.

¹³ Ofwat, [Appendix 7 Performance commitments](#), p.43-51.

¹⁴ Ofwat, [Appendix 7 Performance commitments](#), p.43-51.

13.13 Long-term targets and regulatory requirements on the reduction of phosphorous from treated wastewater are predicted to lead to an increase in the use of chemicals and by association an increase in GHG emissions. Consistent reporting on emissions from the production of chemicals will help ensure companies are incentivised to adopt practices that reduce GHG emissions.

13.14 We will align our reporting requirements with the CAW, which currently allows for these emissions to be estimated based on volumes of chemicals purchased by companies.

Waste generated in operations¹⁵

13.15 As the bioresources market grows, we propose companies start reporting on emissions from the treatment and disposal of waste, focused on bioresources, generated in their operations.

13.16 We expect companies to already be reporting on some emissions related to bioresources. This includes emissions associated with: the burning of fossil fuels associated with the treatment and transportation of bioresources by vehicles owned or leased by the company (scope 1); energy purchased to carry out bioresources activities (scope 2); and the transmission and distribution of purchased electricity (scope 3).

13.17 However, in the final methodology for PR24, we acknowledged that companies are not fully, or consistently, reporting on the GHG emissions that stem from the movement and treatment of bioresources by third parties. Companies claiming emissions reductions from renewable energy generated from their exported sludge without properly tracking the associated emissions risk undermining claimed emissions reductions.

13.18 In the final methodology, we stated our expectations for better accounting of GHG emissions from the treatment of their waste by third parties. When trading sludge, we propose that companies account for the scope 3 emissions generated by the transportation and treatment of sludge when exporting it to a third party.

13.19 We also propose that companies start reporting on emissions from the disposal of sludge to land, where that land is owned by the company (scope 1) or by third parties (scope 3). We also expect reporting to capture emissions that arise from transfer, treatment and disposal of sludge by third parties.

Fuel and energy-related activities

13.20 Companies currently report on limited aspects of energy usage linked to their supply chains, namely transmission and distribution, as part of their scope 3 emissions. For 2022-23, we propose expanding reporting to include upstream emissions linked to the

¹⁵ Waste generated in operations is defined by the Greenhouse Gas Protocol as a scope 3 upstream category. Greenhouse Gas Protocol, [Corporate Value Chain \(Scope 3\) Accounting and Reporting Standard](#), 2011, page 44.

extraction and production of fuels used in the generation of purchased electricity and heat.

Question 5	Do you have any comments on our approach to continue to align GHG reporting requirements to the latest version of the Carbon Accounting Workbook?
Question 6	Do you have any comments on our reporting guidance for GHG intensity ratios?
Question 7	Do you have any comments on the proposal to expand the scope of mandatory reporting for operational GHG emissions?

Embedded emissions framework

13.21 For 2022–23, we propose that all companies mandatorily report on their embedded emissions, as initially outlined in our 2021–22 regulatory reporting consultation responses document¹⁶. Our approach is focused on creating a standardised reporting framework. In particular, we expect companies to:

- calculate and report on the total quantity of GHG emissions, in tCO₂e, up to the point it is commissioned (i.e., cradle-to-gate), for all capital projects undertaken in the reporting year;¹⁷
- breakdown reporting on GHG emissions from capital projects by construction and maintenance activities, with companies breaking down construction activities in relation to base and enhancement spend;
- provide more in-depth reporting, i.e., cradle-to-build, where possible;¹⁸ and
- provide information on purchased good and services in tCO₂e.

13.22 We recognise that it may be difficult to distinguish between the GHG emissions linked to construction and maintenance, with certain activities encompassing both. Therefore, we welcome feedback on how the GHG emissions linked to these activities could be distinguished, or whether we should not make such a distinction at this stage in the evolution of our reporting approach for embedded emissions.

13.23 Our aim is to ensure companies are consistently reporting on embedded emissions by 2027–28 (or earlier) to be able to be understood as part of PR29, and as a result we will keep our reporting framework under regular review.

13.24 As signalled in our 2021–22 regulatory reporting consultation responses document, we want to be clear on what we expect reporting practices and progress on embedded emissions to look like.¹⁹ Therefore, we propose complementing our GHG embedded

¹⁶ Ofwat, [Consultation on regulatory reporting for 2021-22 – Responses document](#), pp.12–14.

¹⁷ UKWIR, [Calculating Whole Life/Totex Carbon](#), 2022.

‘Cradle-to-gate’: GHG emissions associated with manufacture of materials and products and transport to the site.

¹⁸ UKWIR, [Calculating Whole Life/Totex Carbon](#), 2022.

‘Cradle-to-build’: cradle-to-gate emissions plus those from construction of assets and the off-site disposal of any waste.

¹⁹ Ofwat, [Consultation on regulatory reporting for 2021-22 – Responses document](#), pp.12–14.

emissions reporting framework with a traffic light style system to drive continual improvement, and in doing so, make clear our expectations for progress and where we expect companies' reporting to be by PR29.

13.25 Using this rating system, companies' reporting practices will be categorised as green, amber or red depending on certain core criteria. It is envisaged that our traffic light system will evolve overtime to ensure it provides sufficient and continual challenge, which is essential to aiding the emergence of standardised and consistent reporting on embedded emissions by PR29.

Category	Envisaged embedded emissions reporting requirements
Green	<ul style="list-style-type: none"> • Provision of embedded emissions data as it relates to capital projects (cradle-to-gate and cradle-to-build) • Complete and detailed SWOT analysis as it relates to embedded emissions • Clear engagement with and use of recognised standards, frameworks, or approaches for managing and reporting on embedded emissions • Clear evidence of external verification and accreditation • Evidence of clear stakeholder engagement and education on its GHG emissions management and reporting approach
Amber	<ul style="list-style-type: none"> • Provision of embedded emissions data as it relates to capital projects (cradle-to-gate) • Complete and detailed SWOT analysis as it relates to embedded emissions • Engagement with recognised standards, frameworks or approaches for managing and reporting on embedded emissions • Clear evidence of external verification and accreditation
Red	<ul style="list-style-type: none"> • Provision of embedded emissions data as it relates to capital projects (cradle-to-gate) • SWOT analysis incomplete as it relates to embedded emissions • Little to no engagement with recognised standards, frameworks or approaches for managing and reporting on embedded emissions

Question 8	Do you have any comments on the introduction of our mandatory framework for the reporting of embedded emissions?
Question 9	Do you have any comments on distinguishing between construction and maintenance activities for the reporting of capital project emissions?
Question 10	What are the key challenges that need to be considered and addressed in introducing a rating system designed to facilitate increased standardisation and continual improvement in the reporting of embedded emissions?
Question 11	Are there are any particular frameworks, or approaches, our traffic light system should consider in determining differing levels of progress and what expected progress should look like?

SWOT analysis

13.26 In our 2021-22 regulatory reporting consultation responses document, we requested that companies voluntarily provide separate SWOT based commentaries for operational

and embedded emissions.²⁰ As detailed in that document, we anticipated making this requirement mandatory for operational emissions.

13.27 We now propose to do so. However, we now also propose to make this a mandatory requirement with respect to embedded emissions for 2022-23 onwards. We request this analysis-based narrative to be based on both accounting and reporting processes as well as carbon performance and impact. This approach is aimed at encouraging the sharing of best practices and at increasing stakeholder understanding of companies' actions on GHG emissions.

Question 12

Do you have any comments on requesting a SWOT analysis that covers both operational and embedded emissions?

²⁰ Ofwat, [Consultation on regulatory reporting for 2021-22 - Responses document](#), pp.6-8.

14. Statement on dividend policy and explanation of dividends paid

14.1 Our guidance on dividend disclosures set out in RAG 3 has been expanded to include additional detail on the requirement for companies to demonstrate how dividends paid take account of the interests of customers to meet our expectations. These expectations were set out at PR19²¹. The further guidance reflects our feedback on dividend disclosures set out in our recent Monitoring Financial Resilience report²², which concluded that some companies still need to be clearer about how decisions on dividends declared or paid take account of delivery for customers and the environment.

Question 13	Do you have any comments on our proposed changes to disclosures in the Statement on dividend policy and explanation of dividends paid set out in RAG 3?
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²¹ Ofwat, [PR19 final determinations: Aligning risk and return technical appendix](#), December 2019, pp. 113-120

²² Ofwat, [Monitoring Financial Resilience report 2021-22](#), December 2022

15. Statement on executive pay and performance

15.1 We have amended the requirements contained in RAG 3 on the disclosures to be provided as part of the statement on executive pay and performance. Firstly, we have made changes to improve the clarity of what companies need to provide, including removing some repetition. Secondly, we have added a requirement for companies to explain how any performance related executive pay award is justified in the context of company performance overall. We have done this to bring the requirements in line with our expectation, most recently set out in our Chief Executive's letter to remuneration committee chairs of 6 December²³, that companies should much better account for overall performance in making decisions on performance-related elements of executive pay.

Question 14	Do you have any comments on our proposed changes to disclosures in the Statement on executive pay and performance set out in RAG 3?
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²³ Ofwat, [Letter to Chairs of Remuneration Committees regarding performance related executive pay](#), December 2022

A1 Proposed regulatory accounting guidelines

The draft, revised RAGs for the reporting year 2022-23 are linked below.

[RAG 3.14 – Guideline for the format and disclosures for the annual performance report](#)

[RAG 4.11 – Guideline for the table definitions in the annual performance report](#)

An updated version of APR tables templates which companies use to submit their APR data tables, reflecting our proposed changes to those tables is linked below.

[2022-23 annual performance report tables \(excluding tables 3A-3I\), Excel template](#)

For the avoidance of doubt, we are not proposing any changes to:

- RAG 1.09 – Principles and guidelines for regulatory reporting under the ‘new UK GAAP’ regime;
- RAG 2.09 – Guideline for classification of costs across the price controls; or
- Appendices 1-4 of RAG 4;
- RAG 5.07 – Guideline for transfer pricing in the water and sewerage sectors

A2 Template for responses to question 1

Table	Line	Issue

A3 Proposed changes to APR tables

Table	Issue	Description of change	Table changes?	Line definition changes?
1A	No changes	n/a	N	N
1B	No changes	n/a	N	N
1C	No changes	n/a	N	N
1D	Clarification	1D.10 – line definition updated for clarity	N	Y
1E	Clarification; updates	1E.1 – line definition updated to clarify that any other borrowings includes bank overdrafts 1E.11 – line definition updated and change from input cell to formula to automatically calculate number 1E.12 – line definition updated and change from input cell to formula to automatically calculate number	Y	Y
1F	Clarification; correction; update	1F.1 – line definition updated to provide an alternative method to calculate the required input 1F.4 – line definition updated to set out approach in the event of a positive value being calculated 1F.5 – line definition updated for clarity	N	Y
2A	No changes	n/a	N	N
2B	Clarification; correction; update	2B.12 – line definition updated for clarity 2B.14 – line definition updated to correct reference to 2A.3 corrected to 2A.5 2B.19 – line definition updated for clarity	N	N
2C	No changes	n/a	N	N
2D	No changes	n/a	N	N
2E	No changes	n/a	N	N
2F	No changes	n/a	N	N
2G	No changes	n/a	N	N
2H	No changes	n/a	N	N
2I	No changes	n/a	N	N
2J	No changes	n/a	N	N
2K	No changes	n/a	N	N
2L	No changes	n/a	N	N
2M	No changes	n/a	N	N
2N	No changes	n/a	N	N
2O	No changes	n/a	N	N
3A	No changes	n/a	N	N
3B	No changes	n/a	N	N
3C	No changes	n/a	N	N
3D	No changes	n/a	N	N
3E	No changes	n/a	N	N

3F	Clarifications; correction	3F.4 (column 5) – line definition updated to clarify that input should be rounded to one decimal place 3F.5 (column 10) – line definition updated to correct reference to 6B.9 to 6B.35 3F.5 (column 12) – line definition updated to clarify that input should be rounded to one decimal place 3F.6 (column 12) – line definition updated to clarify that input should be rounded to one decimal place	N	Y
3G	No changes	n/a	N	N
3H	No changes	n/a	N	N
3I	No changes	n/a	N	N
4A	No changes	n/a	N	N
4B	Update; new requirement	Column 19 – line definition updated to change reference to LIBOR to SONIA Column 30 – new requirement to identify swap category	Y	Y
4C	Correction	4C.2 – line definition for 'Non-section 185 diversions' updated to correct reference to 4P.3 to 4P.4	N	Y
4D	Corrections; clarifications	4D.2 – line definition updated to correct reference to 4L.82 to 4L.88 4D.3 – line definition updated to correct reference to 4P.4 to 4P.8 4D.4 – line definition updated for clarity 4D.6 – line definition updated to correct reference to 2A.3 to 2A.5 and reference to 2B.11 to 2B.14 4D.9 – line definition updated to correct reference to 4L.81 to 4L.87 4D.10 – line definition updated to correct reference to 4N.11 to 4N.6 plus 4P.4 4D.11 – line definition updated for clarity	N	Y
4E	Corrections; clarifications	4E.2 – line definition updated to correct reference to 4M.80 to 4M.87 4E.3 – line definition updated to correct reference to 4P.4 to 4P.8 4E.4 – line definition updated for clarity 4E.6 – reference to 2A.3 corrected to 2A.5; reference to 2B.11 corrected to 2B.14 4E.9 – line definition updated to correct reference to 4M.79 to 4M.86 4E.10 – line definition updated to correct reference to 4N.11 corrected to 4N.6 plus 4P.4 4E.11 – line definition updated for clarity	N	Y
4F	No changes	n/a	N	N
4G	No changes	n/a	N	N
4H	Clarification	4H.16 – line title and definition updated to clarify input required	Y	Y
4I	Updates; new requirement	4I.1 – line definition updated to change reference to LIBOR to SONIA 4I.2 – line definition updated to change reference to LIBOR to SONIA 4I.3 – line definition updated to change reference to LIBOR to SONIA	Y	Y

		<p>4I.4 – line definition updated to change reference to LIBOR to SONIA</p> <p>4I.5 – line definition updated to change reference to LIBOR to SONIA</p> <p>4I.6 – line definition updated to change reference to LIBOR to SONIA</p> <p>4I.7 – line definition updated to change reference to LIBOR to SONIA</p> <p>4I.29-4I.140 – new requirement to breakdown financial derivatives by category</p>		
4J	No changes	n/a	N	N
4K	No changes	n/a	N	N
4L	Corrections; updates; new requirements	<p>4L.20-22 – line definition updated to correct reference to 6C.22 to 6F</p> <p>4L.23-25 – line definition updated to correct reference to 6C.23 to 6F</p> <p>4L.26-28 – line definition updated to correct references to 6D.16 to 6D.22</p> <p>4L.48-50 – line title and definition amended to update references to smart meters to read AMR meters</p> <p>4L.51-53 – new requirement for Replacement of existing basic meters with AMR or AMI meters for residential customers expenditure</p> <p>4L.54-56 – new requirement for Replacement of existing AMR meters with AMI meters for residential customers expenditure</p> <p>4L.57-59 – new requirement for Replacement of existing basic meters with AMR or AMI meters for business customers expenditure</p> <p>4L.60-62 – new requirement for Replacement of existing AMR meters with AMI meters for business customers expenditure</p> <p>4L.70-72 – new requirement for Addressing raw water deterioration (grey solutions) expenditure</p> <p>4L.73-75 – new requirement for Addressing raw water deterioration (green solutions) expenditure</p> <p>4L.76-78 – line title and definition updated to reflect that these are now total lines</p> <p>4L.85-87 – new requirement for Conditioning water to reduce plumbosolvency expenditure</p> <p>4L.88-90 – new requirement for Lead communication pipes replaced or relined for water quality expenditure</p> <p>4L.91-93 – new requirement for Other lead reduction related activity expenditure</p> <p>4L.94-96 – new requirement for Meeting lead standards (total) expenditure</p>	Y	Y
4M	Clarification; new requirements; updates	<p>4M.13-15 – line definition updated for clarity</p> <p>4M.16-18 – new requirement for Schemes to provide additional effective storage at sewage treatment works through green infrastructure expenditure</p> <p>4M.19-21 – new requirement for Storage in the network (at CSOs etc) to reduce spill frequency (grey infrastructure, green infrastructure and total - capex) expenditure</p>	Y	Y

		4M.22-24 – new requirement for Effective storage in the network (at CSOs etc) to reduce spill frequency (grey infrastructure, green infrastructure and total - opex) expenditure 4M.25 – line title and definition updated to reflect that this is now a total line 4M.38-40 – line definition updated to reflect changed line references in table 4M.47 – line definition updated to reflect changed line references in table 4M.71-43 – line definition updated to reflect changed line references in table 4M.79 – line definition updated to reflect changed line references in table 4M.80 – line definition updated to reflect changed line references in table 4M.81 – line definition updated to reflect changed line references in table		
4N	No changes	n/a	N	N
4O	Clarifications	4O.6 – line definition updated to remove reference to 4E.10 4O.12 – line definition updated to remove reference to 4E.3	Y	Y
4P	New requirements; updates	4P.1 – new requirement for Capex associated with NSWRA diversions 4P.2 – new requirement for Capex associated with other non-price control diversions 4P.3 – new requirement for Other developer services non-price control capex 4P.4 – new requirement for Developer services non-price control capex 4P.5 – new requirement for Opex associated with NSWRA diversions 4P.6 – new requirement for Opex associated with other non-price control diversions 4P.7 – new requirement for Other developer services non-price control opex 4P.8 – new requirement for Developer services non-price control opex 4P.9 – line definition updated to reflect that this is now a total line 4P.10 – line definition updated to reflect that this is now a total line 4P.11 – line definition updated to reflect that this is now a total line 4P.12 – line definition updated to reflect changed line references in table	Y	Y
4Q	Update; clarification	4Q.1 – line definition updated to widen it to include connections to water mains as well as sewers 4Q.12 – line definition updated for clarity		Y
4R	Correction	4R.31 – line definition updated to correct reference to 6D.17 to 6D.24 4R.32 – line definition updated to correct reference to 6D.18 to 6D.25		Y
4S	No changes	n/a	N	N

4T	No changes	n/a	N	N
4U	No changes	n/a	N	N
4V	New table	New table – Mark-to-market of financial derivatives analysed based on payment dates	Y	Y
4W	New table	New table – Defined benefit pension Scheme – additional Information	Y	Y
5A	Clarification; new requirement	5A.18 – line definition updated for clarity 5A.30 – new requirement for Total number of completed investigations (WINEP/NEP), cumulative for AMP	Y	Y
5B	No changes		N	Y
6A	New requirements	6A.28 – new requirement for Peak week production capacity 6A.29 – new requirement for Peak week production capacity having enhancement expenditure for grey solution improvements to address raw water quality deterioration 6A.30 – new requirement for Peak week production capacity having enhancement expenditure for green solutions improvements to address raw water quality deterioration	Y	Y
6B	New requirements	6B.29 – new requirement for Peak seven day rolling average distribution input 6B.30 – new requirement for Peak seven day rolling average distribution input / annual average distribution input 6B.31 – new requirement for Measured household consumption (excluding supply pipe leakage) (company level) 6B.32 – new requirement for Unmeasured household consumption (excluding supply pipe leakage) (company level) 6B.33 – new requirement for Measured non-household consumption (excluding supply pipe leakage) (company level) 6B.34 – new requirement for Unmeasured non-household consumption (excluding supply pipe leakage) (company level) 6B.36 – new requirement for Distribution system operational use (company level) 6B.39 – new requirement for Distribution input (pre-MLE) (company level) 6B.40 – new requirement for Measured household consumption (excluding supply pipe leakage) (region 1) 6B.41 – new requirement for Unmeasured household consumption (excluding supply pipe leakage) (region 1) 6B.42 – new requirement for Measured non-household consumption (excluding supply pipe leakage) (region 1) 6B.43 – new requirement for Unmeasured non-household consumption (excluding supply pipe leakage) (region 1) 6B.44 – new requirement for Total annual leakage (region 1) 6B.45 – new requirement for Distribution system operational use (region 1)	Y	Y

		<p>6B.46 – new requirement for Water taken unbilled (region 1)</p> <p>6B.47 – new requirement for Distribution input (region 1)</p> <p>6B.48 – new requirement for Distribution input (pre-MLE) (region 1)</p> <p>6B.49 – new requirement for Measured household consumption (excluding supply pipe leakage) (region 2)</p> <p>6B.50 – new requirement for Unmeasured household consumption (excluding supply pipe leakage) (region 2)</p> <p>6B.51 – new requirement for Measured non-household consumption (excluding supply pipe leakage) (region 2)</p> <p>6B.52 – new requirement for Unmeasured non-household consumption (excluding supply pipe leakage) (region 2)</p> <p>6B.53 – new requirement for Total annual leakage (region 2)</p> <p>6B.54 – new requirement for Distribution system operational use (region 2)</p> <p>6B.55 – new requirement for Water taken unbilled (region 2)</p> <p>6B.56 – new requirement for Distribution input (region 2)</p> <p>6B.57 – new requirement for Distribution input (pre-MLE) (region 2)</p> <p>6B.58 – new requirement for Leakage upstream of DMA (company level)</p> <p>6B.59 – new requirement for Distribution main losses (company level)</p> <p>6B.64 – new requirement for Customer supply pipe losses – void measured households (company level)</p> <p>6B.65 – new requirement for Customer supply pipe losses – void unmeasured households (company level)</p> <p>6B.66 – new requirement for Customer supply pipe losses – void measured non-households (company level)</p> <p>6B.67 – new requirement for Customer supply pipe losses – void unmeasured non-households (company level)</p> <p>6B.68 – new requirement for Leakage upstream of DMA (region 1)</p> <p>6B.69 – new requirement for Distribution main losses (region 1)</p> <p>6B.70 – new requirement for Customer supply pipe losses – measured households excluding void properties (region 1)</p> <p>6B.71 – new requirement for Customer supply pipe losses – unmeasured households excluding void properties (region 1)</p> <p>6B.72 – new requirement for Customer supply pipe losses – measured non-households excluding void properties (region 1)</p> <p>6B.73 – new requirement for Customer supply pipe losses – unmeasured non-households excluding void properties (region 1)</p> <p>6B.74 – new requirement for Customer supply pipe losses – void measured households (region 1)</p> <p>6B.75 – new requirement for Customer supply pipe losses – void unmeasured households (region 1)</p> <p>6B.76 – new requirement for Customer supply pipe losses – void measured non-households (region 1)</p>		
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		<p>6B.77 – new requirement for Customer supply pipe losses – void unmeasured non-households (region 1)</p> <p>6B.78 – new requirement for Leakage upstream of DMA (region 2)</p> <p>6B.79 – new requirement for Distribution main losses (region 2)</p> <p>6B.80 – new requirement for Customer supply pipe losses – measured households excluding void properties (region 2)</p> <p>6B.81 – new requirement for Customer supply pipe losses – unmeasured households excluding void properties (region 2)</p> <p>6B.82 – new requirement for Customer supply pipe losses – measured non-households excluding void properties (region 2)</p> <p>6B.83 – new requirement for Customer supply pipe losses – unmeasured non-households excluding void properties (region 2)</p> <p>6B.84 – new requirement for Customer supply pipe losses – void measured households (region 2)</p> <p>6B.85 – new requirement for Customer supply pipe losses – void unmeasured households (region 2)</p> <p>6B.86 – new requirement for Customer supply pipe losses – void measured non-households (region 2)</p> <p>6B.87 – new requirement for Customer supply pipe losses – void unmeasured non-households (region 2)</p> <p>Deletion of requirement for Distribution losses</p>		
6C	Updates; new requirements	<p>6C.16 – line title and definition updated to reflect that input now only related to period up to and including 2020</p> <p>6C.17 – new requirement for Total length of potable mains laid or structurally refurbished post-2021</p> <p>6C.21 – line definition updated to include relined pipes</p> <p>6C.25 – new requirement for Properties below reference level at end of year</p> <p>6C.26 – new requirement for Average time properties are below the reference level</p>	Y	Y
6D	New requirements; deletions	<p>6D.11 – new requirement for Replacement of basic meters with smart meters for household customers</p> <p>6D.12 – new requirement for Replacement of AMR meter with AMI meters for household customers</p> <p>6D.13 – new requirement for Replacement of basic meters with smart meters for business customers</p> <p>6D.14 – new requirement for Replacement of AMR meter with AMI meters for business customers</p> <p>6D.17 – new requirement for Replacement of basic meter with smart meters for household customers – supply-demand balance benefit</p> <p>6D.18 – new requirement for Replacement of AMR meter with AMI meter for household customers– supply-demand balance benefit</p> <p>6D.19 – new requirement for Replacement of basic meter with smart meters for business customers – supply-demand balance benefit</p> <p>6D.20 – new requirement for Replacement of AMR meter with AMI meter for business customers– supply-demand balance benefit</p>	Y	Y

		Deletion of requirement for Residential meters renewed - supply-demand balance benefit Deletion of requirement for Business meters renewed - supply-demand balance benefit		
6F	No changes	n/a	N	N
7A	No changes	n/a	N	N
7B	No changes	n/a	N	N
7C	No changes	n/a	N	N
7D	Deletions	Deletion of requirement for Cumulative shortfall in FFT addressed by WINEP / NEP schemes to increase STW capacity – requirement moved to table 7E Deletion of requirement for Additional storm tank capacity provided at STWs – requirement moved to table 7E Deletion of requirement for Additional volume of network storage at CSOs etc to reduce spill frequency - requirement – requirement moved to table 7E	Y	Y
7E	Clarifications; new requirements	7E.3 – line title and definition updated for clarity 7E.4 – line definition updated for clarity 7E.9 – requirement for Cumulative shortfall in FFT addressed by WINEP / NEP schemes to increase STW capacity – moved from table 7D 7E.10 – new requirement for Number of sites with an increase in sewage treatment works capacity delivered to address a shortfall in FFT 7E.11 – requirement for Additional storm tank capacity provided at STWs (grey infrastructure) – moved from table 7D 7E.12 – new requirement for Additional effective storm storage capacity at sewage treatment work (delivered through green infrastructure) 7E.13 – requirement for Additional volume of network storage at CSOs etc to reduce spill frequency (grey infrastructure) – moved from table 7D 7E.14 – new requirement for Additional effective storage in the network delivered through green infrastructure 7E.15 – new requirement for Total number of sewage treatment works sites where additional storage has been delivered (grey infrastructure) 7E.16 – new requirement for Number of sewage treatment works sites where additional storage has been delivered with pumping (grey infrastructure) 7E.17 – new requirement for Number of sewage treatment works benefitting from green infrastructure replacing the need for storm tank storage 7E.18 – new requirement for Number of sites delivering additional network storage (grey infrastructure) 7E.19 – new requirement for Number of sites delivering additional network storage including pumping (grey infrastructure) 7E.20 – new requirement for Number of sites delivering additional network storage through green infrastructure 7E.21 – new requirement for Surface water separation drainage area removed	Y	Y

		<p>7E.22 – new requirement for Number of schemes delivered to meet tightened or new sanitary consents</p> <p>7E.23 – new requirement for Number of installations requiring civils for flow monitoring at sewage treatment works</p> <p>7E.24 – new requirement for Number of installations requiring civils for event duration monitoring at intermittent discharges</p> <p>7E.25 – new requirement for Number of storm overflows where improvements have been made to reduce harm or reduce spill frequencies</p>		
7F	Clarification	7F.1-7F.X – line title and definition has been updated for clarity. Cost driver column headings have been amended and the number of columns extended.	Y	Y
8A	No changes	n/a	N	N
8B	No changes	n/a	N	N
8C	No changes	n/a	N	N
8D	No changes	n/a	N	N
9A	New requirement; updates	<p>9A.4 – new requirement for Income from customers as part of the inflation top-up mechanism</p> <p>Column 2 – new requirement for Total amount of inflation top-up funding received</p> <p>Column 5 – line definition updated to reflect amended column numbers</p> <p>Column 7 – line definition updated to reflect amended column numbers</p> <p>Column 11 – line definition updated to reflect amended column numbers</p> <p>9A.24 – line definition updated to reflect amended line references in table</p>	Y	Y
10A	No changes	n/a	N	N
10B	No changes	n/a	N	N
10C	No changes	n/a	N	N
10D	No changes	n/a	N	N
10E	No changes	n/a	N	N
11A	Clarification; new requirements; deletion	<p>11A.1 – line title and definition updated for clarification</p> <p>11A.2 – new requirement for Burning of fossil fuels (market-based) emissions</p> <p>11A.5 – new requirement for Emissions for land</p> <p>11A.6 – new requirement for Total scope one emissions (location-based)</p> <p>11A.7 – new requirement for Total scope one emissions (market-based)</p> <p>11A.11 – new requirement for Scope one emissions: GHG other types</p> <p>11A.12 – new requirement for Purchased electricity (location-based) emissions</p> <p>11A.13 – new requirement for Purchased electricity (market-based) emissions</p> <p>11A.17 – new requirement for Total scope two emissions (location-based)</p>	Y	Y

	<p>11A.18 – new requirement for Total scope two emissions (market-based)</p> <p>11A.22 – new requirement for Scope two emissions: GHG other types</p> <p>11A.25 – new requirement for Purchased electricity; extraction, production, transmission and distribution (location-based) emissions</p> <p>11A.26 – new requirement for Purchased electricity; extraction, production, transmission and distribution (market-based) emissions</p> <p>11A.27 – new requirement for Purchased heat; extraction, production, transmission and distribution emissions</p> <p>11A.28 – new requirement for Use of chemicals emissions</p> <p>11A.29 – new requirement for Disposal and treatment of waste emissions</p> <p>11A.30 – new requirement for Total scope three emissions (location-based) emissions</p> <p>11A.31 – new requirement for Total scope three emissions (market-based)</p> <p>11A.35 – new requirement for Scope three emission: GHG other types</p> <p>11A.40 – new requirement for emissions reductions from use of insets</p> <p>11A.46 – new requirement for sewage treatment GHG emissions</p> <p>11A.47 – new requirement for Green tariff electricity offsets purchased</p> <p>11A.48 – new requirement for Capital projects (cradle-to-gate): construction (base expenditure) emissions</p> <p>11A.49 – new requirement for Capital projects (cradle-to-gate): construction (enhancement expenditure) emissions</p> <p>11A.50 – new requirement for Capital projects (cradle-to-gate): maintenance emissions</p> <p>11A.51 – new requirement for Total capital projects (cradle-to-gate) emissions</p> <p>11A.52 – new requirement for Capital projects (cradle-to-build): construction (base expenditure) emissions</p> <p>11A.53 – new requirement for Capital projects (cradle-to-build): construction (enhancement expenditure) emissions</p> <p>11A.54 – new requirement for Capital projects (cradle-to-build): maintenance emissions</p> <p>11A.55 – new requirement for Total capital projects (cradle-to-build) emissions</p> <p>11A.56 – new requirement for Purchased goods and services emissions</p> <p>Deletion of requirement for Purchased electricity; transmission and distribution – location based emissions – replaced by extended requirement in 11A.25</p> <p>Deletion of requirement for Purchased electricity; transmission and distribution – market based emissions – replaced by extended requirement in 11A.26</p> <p>Deletion of requirement for Purchased heat; transmission and distribution emissions – replaced by extended requirement in 11A.27</p>		
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		Deletion of requirement for Net annual emissions – total		
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