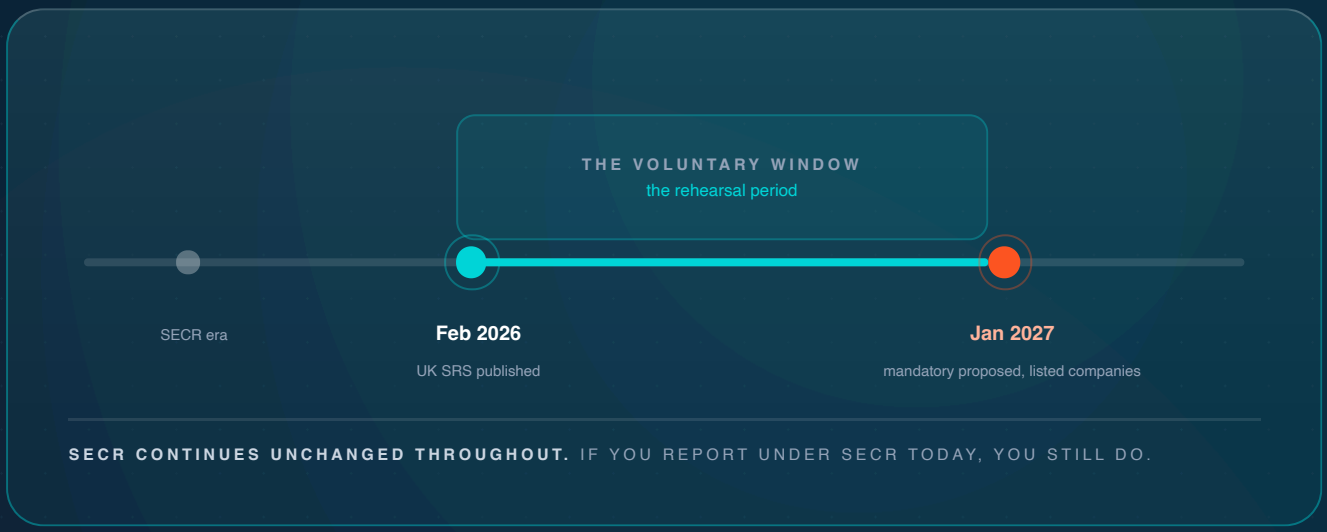
UK SRS Readiness Checklist

The UK published its Sustainability Reporting Standards in February 2026, and the FCA has proposed mandatory climate disclosures for listed companies from January 2027. Whether the rules reach you directly or through your customers, this is the work to have done before they do.



SECR CONTINUES UNCHANGED THROUGHOUT. IF YOU REPORT UNDER SECR TODAY, YOU STILL DO.

01 Know your position

Which wave reaches you, and when.

- [ ] **Confirm your route in.** UK-listed companies face the FCA's proposed mandatory S2 disclosures from January 2027. Everyone else is reached through customers and tenders.
- [ ] **Map your listed and regulated customers.** Their Scope 3 reporting becomes your data request, usually with a deadline.
- [ ] **Re-check SECR separately.** The 2025 company size threshold changes did not move SECR. The test is still two of: £36m turnover, £18m balance sheet, 250 employees.
- [ ] **Diary the decision points.** The FCA aims to finalise its rules in autumn 2026, ahead of the January 2027 start.

02 Scope 1 & 2 foundations

S2 reporting starts from the basics. Fix these first.

- [ ] **Metered energy flows in continuously.** Electricity and gas from the meter, not reconstructed from a year of bills.
- [ ] **Fuel and fleet are captured at source.** Fuel cards and vehicle telematics feeding live data, no mileage spreadsheets.
- [ ] **Every figure has an audit trail.** A number you cannot trace to a source will not survive assurance.
- [ ] **An intensity ratio is chosen and tracked.** Per £m of turnover or per employee, applied consistently year on year.

03 Scope 3 preparation

The slowest data to stand up, so start before you are asked.

- [ ] **Identify your biggest Scope 3 categories.** Business travel, commuting, transport and waste are the usual starting five.
- [ ] **Start capturing travel and commuting now.** These live in no single system and take the longest to assemble by hand.
- [ ] **Ask key suppliers what they can provide.** Log the gaps honestly as estimates rather than leaving them blank.
- [ ] **Draft your comply-or-explain position.** The FCA proposes Scope 3 on that basis at first. Build the explanation while you build the data.

04 Governance & reporting

S1 and S2 ask how the business runs this, not just the numbers.

- [ ] **Name a board-level owner** for sustainability disclosure, with climate risk on the agenda at a set cadence.
- [ ] **Decide where the disclosure will live** alongside your accounts, and who signs it off.
- [ ] **Run one voluntary rehearsal.** Produce an S2-aligned climate disclosure during the window, while nothing is at stake.
- [ ] **Keep SECR running cleanly.** It continues in parallel and shares the same underlying data.

What good looks like by autumn 2026

Three outcomes, in order. Businesses that treat the voluntary period as a rehearsal walk into the mandatory one calm.

1. **Scope 1 and 2 flow without anyone chasing them.** Meters, fuel and fleet land as live data with an audit trail.
2. **Your Scope 3 starting five are being captured**, with honest estimates where suppliers cannot yet provide actuals.
3. **One rehearsal disclosure exists**, reviewed by the board owner, ready to become the real thing.

Sources

UK SRS S1 & S2
gov.uk · UK Sustainability Reporting Standards, February 2026

FCA CP26/5
fca.org.uk · Aligning listed issuers' sustainability disclosures with international standards, January 2026

SECR guidance
gov.uk · Environmental reporting guidelines

Positions correct as at July 2026. The January 2027 date is proposed, subject to the FCA's final policy statement.

Dashe captures Scope 1, 2 and 3 continuously from the systems you already run: meters, fuel cards, telematics, bookkeeping and the travel your systems cannot see. The rehearsal becomes an export.

dashe.ai/book-a-demo