

Key Changes to Reporting Requirements for reporting in 2025

April 2025

This document is a summary of the main changes to reporting for the Sea Cargo Charter Annual Disclosure Report 2025. It's produced by the Secretariat with input from the Technical Committee and is meant as support for signatories and/or their service providers to get a quick overview of what to look out for in the updated key resources. This does not replace a review of the key resources, which are:

- *The Technical Guidance 5.1*
- *The Data Collection Templates (Version 4.1, found on the resources page)*
- *The Reporting Template (Version 3)*

1. Updated emission factors, Baselines and Decarbonisation Trajectories:

- **Emission Factor Update (2025):** Emission factors were updated to align with the latest IMO emission factors and filled with other sources where guidance from the IMO was missing. The updated list of emission factors can be found in Table 8 of the Technical Guidance.
- **Continuous Baselines Update:** New baselines were developed based on the updated set of emission factors. This results in ~6.2% less stringent baselines compared to the ones used in the 2024 Annual Disclosure Report.
- **Revised Decarbonisation Trajectories:** Updated to align with the new emission factors and continuous baselines. This means that the coefficients for each vessel type were updated in the Technical Guidance and the climate alignment calculator tool. There are found in tables 6 & 7 in the Technical Guidance.
- **Combination Carriers Added:** New baseline and trajectory introduced for combination carriers to reflect their unique operational profile.

Direction for signatories and service providers:

- ➔ Signatories/service providers are to use the updated trajectory coefficients in tables 6 & 7 in the Technical Guidance to calculate climate alignment.
- ➔ Signatories/service providers are to use the updated emission factors in table 8 in the Technical Guidance to calculate climate alignment.

2. Revised Data Collection Templates (DCT) (Versions 4.2):

- Expanded the list of fuels to match the full list contained in Appendix 4 of the Technical Guidance.
- Introduced a second level of fuel classification to enable the choice between default and detailed list of fuels.
- Changed primary referencing of ports to be UN LOCODE rather than name to give greater specificity.
- Introduced an extra input tab to allow access to port stay emissions. While port stay emissions are already included in the calculation of the overall climate alignment score, this extra tab is voluntary to use as signatories asked for a greater level of granularity.
- Changed so that fuel types are only entered once, in the ballast leg section. This then feeds through to the laden legs and the optional port calculations in order to minimize data entry and inconsistent labelling

Direction for signatories and service providers:

- ➔ Signatories/service providers can now choose all fuels from the list of fuels in table 8 in the Technical Guidance.
- ➔ Signatories/service providers can still provide their own emission factors in column D if it is certified under a reputable scheme, such as RSB, REDcert, ISCC).
- ➔ Signatories/service providers can now voluntarily also fill in the port stay emission calculator tab if they want more granularity on the emissions in port.

3. Reporting template (Version 3):

- Row for combination carriers was added (row 39)
- Signatories capable of recalculating their 2024 climate alignment scores (based on 2023 data) using the revised trajectories should include these recalculated scores alongside their 2025 scores (based on 2024 data) in the 2025 Annual Disclosure Report. Row 34 was added to include the recalculated scores.
- Segments for shipowners were added (row 51-53)
- Reporting percentage was moved to the public disclosure part (row 63-69)
- Information on preferred vs. allowed pathway was moved to public disclosure part (row 71-73)

Direction for signatories and service providers:

- ➔ Signatories are to use the updated reporting template for their data submission in April 2025.
- ➔ Signatories should recalculate their 2024 climate alignment scores (based on 2023 data) using the revised trajectories, if possible. A field for this has been added to the reporting template.

4. Updated Climate Alignment Calculation Tool:

- The updated emission factors and trajectories were incorporated into the climate alignment tool (provided via email to signatories).