



Key Changes to Reporting Requirements for 2026

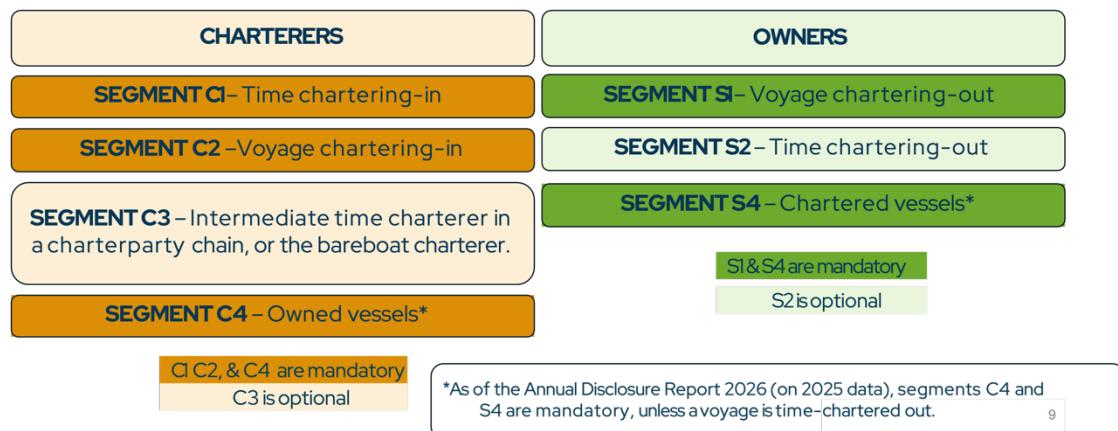
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This document summarises the main changes to reporting for the Sea Cargo Charter Annual Disclosure Report 2026. It is intended to support signatories and/or their service providers to getting a quick overview of what to look out for in the updated key resources. This does not replace a review of the [key resources](#), which are:

- *The [Technical Guidance 5.2](#)*
- *The [Data Collection Templates](#) (Version 4.3, found on the [resources page](#))*
- *The [Signatory Reporting Template](#) (Version 4)*

1. Changes to the Technical Guidance (Version 5.2)

- **Updated Approach to Biofuel Blend Emission Factors:**
 - Default biofuel blend emission factors have been removed from the emission factor table in Appendix 4.
 - Instead, signatories are now guided to calculate biofuel blend emission factors using newly introduced blend equations, provided in the new Appendix 6.
- **Reporting Segments:**
 - Segments C4 and S4 are mandatory for reporting as of 2026, unless a voyage is time-chartered out.



- **Clarifications to Accountability, Data Collection, and Verification (Chapter 3):**

Update to clarify roles and responsibilities across the reporting process:



- The information flow has been streamlined to clearly separate 3rd party data collection and calculation from verification, with a designated “verification” step added as step 4 in the information flow in chapter 3.
- Clarification on what the verification requirements are for a third party if it was already involved at an earlier stage in the reporting process.

Direction for signatories and service providers:

- ➔ Signatories/service providers may engage third parties at the data collection stage.
- ➔ It is permitted to use the same verifier as the signatory is using for other steps in the reporting process, provided the Sea Cargo Charter Indicative Verification Guidelines are followed.
- ➔ Where signatories/service providers do not have specific information about the emission factor of the biofuel they are using, they are free to calculate emission factors for their biofuel blend using the equations provided in Appendix 6, if they have enough information to do so. If the percentage of the blend is not known, signatories are to use the well-to-wake factor of the conventional fuel (i.e. LFO, HFO, MDO/MGO) that is blended with the biofuel.
- ➔ Signatories/service providers must report under segments C4 and S4 as relevant, unless a voyage is time-chartered out.

2. Revised Data Collection Templates (DCT) (Versions 4.3):

- Expanded Inclusion of biofuel blend emission factor equations.
- Text of “Combination Carriers” adjusted in dropdown list.
- Extra validation linked to the dropdown lists.
- Updated the text of the Introduction tag to reflect changes where relevant.
- Added an extra validation check to prevent a value being calculated if incomplete data is provided and hence the risk of inaccurate values being passed on through the system
- Corrections to the way dates are validated.
- Added clarification to the introduction on reporting a general cargo vessel conducting a bulk voyage as “Bulk Carrier”.
- Automated completion of date and time of first laden leg to match end of ballast leg.

Direction for signatories and service providers:

- ➔ Where signatories/service providers do not have specific information about the biofuel's emission factor, they may calculate the emission factors for their biofuel blend by completing the biofuel blend section (rows 86-92 of the DCT) before choosing a fuel type. If the blend percentage is not known, the well-to-wake factor of the conventional fuel (i.e., LFO, HFO, MDO/MGO) blended with the biofuel should be used.
- ➔ Signatories/service providers should report the vessel type as “Bulk Carrier” for voyages where a General Cargo vessel has conducted a bulk voyage.

3. Reporting template (Version 4):

- Additional fields for signatories to input previously calculated climate alignment scores from the previous reporting year, to allow 2026 results to be presented alongside 2025 scores on the reporting page (Cells C-F row 43).
- Reflecting the decision at the Annual Meeting 2023 to make segments C4 and S4 mandatory for reporting as of 2026, Cells E52 and E55 were changed from "Optional" to "Mandatory from the 2026 report, unless a voyage is time-chartered out.
- The reporting template is now protected so that only designated input cells can be edited, to help reduce the risk of errors.
- The validation checks throughout the reporting template are now automatically applied via calculation, rather than manual input.

Direction for signatories and service providers:

- ➔ Signatories are to use the updated reporting template for their data submission in April 2026.
- ➔ Signatories should input previously calculated climate alignment scores from the previous reporting year, to allow 2026 results to be presented alongside 2025 scores on the reporting page, if possible. A field for this has been added to the reporting template.