2026 Northern Ireland environmental BENCHMARKING survey

GUIDANCE NOTES



BUSINESS IN THE COMMUNITY

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2026 NORTHERN IRELAND ENVIRONMENTAL BENCHMARKING SURVEY | GUIDANCE NOTES

Changes to the Survey questions in 2026.

To ensure we are driving forward the business and environment agenda, Business in the Community reviews the NI Environmental Benchmarking Survey questions every year, and has introduced several updates for 2026. These include the addition of a new unscored question on **Nature Positive Actions** within the Nature & Biodiversity section, as well as a new **Biodiversity** option within the Environmental Performance & Improvement table. Several multiple choice questions have also been expanded to provide a clearer distinction between different levels of organisational activity. The Survey is completed entirely online via LimeSurvey and all responses should be submitted via this platform. Only the Bring a Business and Senior Manager sign off sheet should be submitted via email.

A glossary explaining key terms used in the Survey can be accessed here.

SECTION 1: CORPORATE STRATEGY

1. Strategic Decision Making

Incorporating environmental issues into decision-making helps organisations mitigate a wide range of financial and non-financial risks. When organisations publicly commit to environmental sustainability but fail to reflect this in their decision-making processes, they risk facing criticism and reputational damage.

Guidance

To respond positively, your organisation must have a procedure or policy in place (or supporting documentation) showing that environmental considerations are integrated into decision-making. This may include formal due-diligence processes, environmental or climate-related risk assessments, life-cycle assessments, social impact assessments, or other documented approaches.

Operational decisions are classified as those that concern your day-to-day ability to run the organisation effectively.

Long-term, strategic decisions are classified as those that focus on a time frame of more than three years and/or have the potential to significantly impact your organisation's success.

Where applicable, organisations selecting the final option (training for strategic/financial decisionmakers) should ensure that training relates specifically to environmental or climate related issues.

Examples of supporting evidence

- Risk evaluation headings highlighting the key issues identified.
- Board meeting agenda.
- Certification to BS 8900/Sustainability Standard.
- Sustainability Strategy (or Business Strategy including sustainability considerations)

2. Leadership

2a. Leadership Responsibilities

Creating change within businesses requires clear commitment and direction from senior management. Without visible leadership from the top, environmental responsibility can fail to become a strategic priority and may be addressed inconsistently across the organisation.

Guidance

Organisations will have different board structures; however, environmental management is most effective when a senior employee has been formally allocated responsibility and is accountable for performance. Assigning responsibility at a higher-level signals organisational commitment and supports more consistent implementation of environmental policies, plans, and targets.

2b. Board-Level Discussion

Regular, formal review and discussion of environmental issues at a senior or board level is a key means of ensuring that top-level staff are aware of, engaged in, and accountable for environmental issues and performance.

Examples of supporting evidence

- Board agenda and/or minutes.
- Scope of responsibility for board member/senior non-executive board member.
- Description of the process for reporting issues to the board and list of recent reporting dates.
- Job description of board members, indicating roles and responsibilities.

2c. Public Reporting

By reporting publicly on environmental performance, an organisation is holding itself accountable for its environmental impacts. Public disclosure demonstrates responsibility, transparency, and a commitment to continuous improvement. Publishing environmental information can also strengthen stakeholder engagement and improve how the organisation is perceived.

Guidance

Public environmental reporting can be carried out as part of a wider *Annual Report* or as a more specific *Sustainability Report*. Robust reporting of environmental issues should include clear, quantifiable targets and transparent measurement of progress against them. Data recorded should be reported honestly; if current trends suggest the targets will not be met, the report should state what changes will be made in order to achieve the targets.

Using recognised frameworks (such as TCFD, SECR, GRI or IFRS S2), shows the organisation is serious about reporting accurate, trustworthy, and consistent environmental information.

Examples of supporting evidence

- A public environmental sustainability report or annual report with an environmental section

3. Stakeholder engagement

3a. Employee Engagement

Engaging employees on environmental issues delivers a wide range of business and environmental benefits, such as:

- **Support for meeting environmental targets**: Employees changing their day-to-day behaviours at work can help achieve sustainability goals, such as reducing energy use, waste and other impacts.
- **Improved morale**: Employees feel more motivated and satisfied when working for an environmentally responsible company.
- **Attracting and retaining talent**: A commitment to sustainability helps attract environmentally conscious workers and retains top talent.
- **Environmental ambassadors**: Employees can become advocates for the company's environmental efforts, enhancing its reputation and impact.

Guidance

Environmental responsibilities should be embedded across all relevant business functions, with active involvement from line management. Typical areas of the business that may have environmental responsibilities include:

- **Purchasing** - Embedding environmental considerations into procurement and supplier selection.
- **Facilities management** - Managing utilities and implementing resource-efficiency initiatives.
- **Communications** - Leading internal and external environmental communications.
- **Human resources** - Embedding environmental topics into staff training and development.
- **Information technology** - Ensuring environmentally conscious equipment specifications.
- **Transport** - Reducing fleet-related impacts, including fuel use and emissions.
- **Finance** - Collecting environmental data and incorporating sustainability into investment criteria.
- **Marketing and sales** - Communicating environmental commitments and product sustainability.
- **Research and development** - Innovating sustainable product development.
- **Audit/Compliance** - Reviewing environmental management systems, data, and performance.

These examples are provided for guidance only. Organisations may engage employees in many different ways depending on their structure and operations.

Examples of supporting evidence

- Job descriptions including key environmental responsibilities.
- Summary of training courses and awareness-raising initiatives taken, including attendee lists.
- Examples of internal communication channels established.
- Copy of employee surveys, including environmental issues.
- Agenda and date of last 'consultation meeting'.
- Example of employee environmental stewardship within the organisation.

3b. Customer Engagement

Guidance

This question is about how your organisation communicates environmental or sustainability issues to customers in an engaging way, telling a

clear and authentic story about what your organisation is doing, and encouraging more sustainable customer behaviour, such as recycling product packaging or providing detailed information on materials used. Your customer engagement may also involve providing tailored advice to customers on how they can reduce the environmental impacts associated with using your products or services. More advanced respondents may also be working directly with customers to reduce impacts, for example by recovering used or end-of-life materials.

Examples of supporting evidence

- Results of risk and opportunity assessments.
- Summaries of approaches used to engage with customers.
- Examples of sustainable marketing materials, engagement programmes, and sustainable innovation.
- Sales figures for sustainable products/services.
- Key performance indicators highlighting impact of sustainable products/services to the business (eg enhanced brand image or improved customer retention) or materials recovery initiatives (eg Kg of used product recovered from customers for recycling/reuse)

3c. Supplier Engagement

Small and medium-sized enterprises (SMEs) continue to play a critical role in the economy. Across the UK, SMEs account for 99.9% of all businesses, employ around 60% of the private-sector workforce, and contribute approximately half of total turnover (around 51%).*

**Department for Business & Trade, Business Population Estimates for the UK and Regions 2025. (Oct 2025)*

However, many SMEs struggle to adopt green policies due to limited resources, which remains one of the biggest barriers they face in achieving sustainability. By engaging smaller suppliers, larger businesses can extend the impact of their environmental activities into these key businesses.

Guidance

An organisation may have a specific Procurement Policy that addresses environmental impacts, or it may incorporate environmental supply-chain management and procurement within its Environmental Policy.

For guidance on sustainable procurement, you can refer to WRAP's recommendations here.

Examples of supporting evidence

- Environmental supply chain policies
- Procurement Policy (including environmental criteria).
- Criteria for prioritisation of suppliers.
- Supplier audit schedule.
- List of suppliers engaged with on sustainability issues and how you engaged.

3d. Regulator Engagement

Guidance

This question examines the extent to which an organisation communicates with regulatory bodies responsible for ensuring compliance with environmental regulations, such as inspection, permitting, and enforcement authorities.

Depending on the nature of your business, these may include the Northern Ireland Environment Agency (NIEA), government departments, and local councils.

While responding to requests from regulatory bodies is a basic requirement (and often mandatory), for example when providing

information for compliance checks or statutory queries. Proactively seeking advice or guidance from regulators to help ensure compliance demonstrates a positive and responsible approach.

Going further by engaging in dialogue with regulators, such as contributing to consultations, participating in best-practice discussions, or consulting regulators when developing new strategies to reduce environmental impacts, reflects a commitment to responsible business practice and to going beyond compliance standards.

SECTION 2: ENVIRONMENTAL MANAGEMENT

4. Environmental Management System

An Environmental Management System (EMS) is the part of the overall management system that includes the organisational structure, responsibilities, practices, procedures, processes and resources dedicated to implementing environmental policy (source: EMAS). As a minimum, your EMS should be compliant with a recognised international standard for environmental management, such as ISO14001, EMAS or BS8555.

External certification does not need to take place annually but should be periodic and should provide confidence that the internal audit process is robust, independent, and objective.

See **NetRegs** guideline on implementing an Environmental Management System click here.

Why is this important?
An EMS helps organisations enhance their environmental performance and integrate environmental considerations into key business practices. It also improves information management systems, enabling a better understanding and control of operational impacts while increasing efficiency.

Key benefits include greater compliance with environmental regulations, enhanced risk management, reduced liability costs, competitive advantage, increased employee engagement, and an improved public reputation.

Please Note: If you selected that you have an externally certified EMS, you will NOT be required to answer any further questions within the Environmental Management Section and will move automatically to the next section.

Examples of supporting evidence

- Certification on Environmental Management System, if applicable.

5. Policy

An environmental policy is a clear statement of an organisation's commitment to environmental performance, outlining its objectives and targets. It should detail how environmental matters are

managed and identify those responsible for implementation.

Why is this important?
Policies reflect an organisations commitment to environmental responsibility and provide the framework for managing key environmental issues. They also help communicate the organisation's vision and principles to both internal and external stakeholders and form the foundation to set environmental targets and objectives.

Guidance
An environmental policy should link to the organisations values and corporate responsibility principles, address all relevant environmental activities, and support effective control of key environmental issues and risks.

Examples of supporting evidence

- Copy of environmental policy.
- Details of web address for environmental policy.

6. Issues

Identifying an organisation's key environmental impacts is the essential first step in managing them effectively.

Guidance
The environmental issues important to your organisation will depend on the nature of your activities, your significant impacts, and the geographic location of your operations and markets. Business in the Community suggests that you consider both the local and global environmental impacts of your business activities when determining these key issues.

Organisations are not scored based on the list of key environmental issues they identify, but rather on how those issues have been identified. If the issues were evaluated as part of an ad-hoc review carried out for the purpose of completing the Survey, the score will be lower than if issues have been evaluated as part of a regular, formal, and structured review process integrated into an organisation's strategic decision-making, risk-management, or management system review process.

When we ask if issues are 'reviewed through a cross functional review process' this can include engagement or feedback with staff and customers or other relevant stakeholders.

Example of supporting evidence

- Brief description of how the key environmental issues were identified for its business, eg aspects and impacts review.
- Environmental audit plan
- Example of environmental audits conducted.

7. Register

Legal compliance is a fundamental part of any business. It is imperative that all organisations are aware of the environmental legislation that is relevant to them and ensure they are legally compliant. A starting point is to develop a 'register of environmental legislation' - a document listing legislation relevant to your business and kept up to date through a regular review process.

8. Legislation

A business should have a formalised system for reviewing and updating this register as new legislation is introduced. For more information on Northern Ireland environmental legislation, **click here** for NetRegs guidance.

9. Objectives

Environmental objectives are the overall goals arising from the environmental policy that an organisation sets itself and that are quantifiable (Source: BS EN ISO 14001/EMAS).

Why is this important?

Objectives and targets help an organisation to translate policies into focused action—in this case, to reduce negative environmental impacts. Internally, objectives and targets help to prioritise workloads and review progress. Externally, they demonstrate commitment to continual improvement and transparency.

Guidance

Objectives should be documented, reviewed, and updated (at least annually) to be considered 'regular'. The objectives should reflect the areas of significant environmental impact. Organisations use different methods to assess significance, but the process might include the following:

- A formal environmental impact review/assessment.
- Compiling a register of relevant legislation.
- Compiling a register of aspects and impacts.
- Assessing liability/cost.
- Identifying significant indirect impacts, eg, product impacts, the results of lending decisions, etc.
- Considering reputational risk, eg, media interest.
- Assessing supply-chain pressure.
- Ensuring objectives clearly link to the organisation's most material environmental impacts as identified through regular review processes.

Examples of supporting evidence

- Summary of environmental objectives.
- Description of the process by which the organisation has identified the key environmental issues for its business (eg brainstorming or a structured risk assessment process for the whole or part of the business).
- An Aspects Register and an Impacts Review for the business.
- Documentation on how the organisation has assessed its significant impacts.

10. Targets

Environmental management targets are specific performance requirements derived from environmental management objectives. Targets should ideally follow the SMART principle: they should be Specific, Measurable, Attainable, Relevant and have a Time scale and be reviewed regularly to ensure continued relevance and progress.

(Source: BS EN ISO 14001/EMAS/EPE Executive Briefing)

Examples of supporting evidence

- GHG Reduction Plan

SECTION 3: ENVIRONMENTAL PERFORMANCE AND IMPROVEMENT

11. Climate Emergency

This section focuses on how your organisation is addressing climate change-related issues, including reducing greenhouse gas emissions (GHG) and planning for and adapting to the impacts of climate change.

11a. Measuring and Reporting

Measuring and monitoring impact enables an organisation to evaluate its performance over time, identify and address problem areas and opportunities, improve performance and ensure compliance with legal requirements.

Reporting on performance can help an organisation engage its stakeholders more effectively and improve their perception of the organisation. It shows responsibility and commitment to transparency and improvement.

An organisation's greenhouse gas emissions are commonly split into three categories or 'scopes'. This has become the expected way for organisations to describe their 'carbon footprint'.

These scopes are:

- Scope 1 means any emissions that your organisation emits directly through the combustion of fossil fuel. For example, the natural gas that is used to fuel heating systems or petrol used in company cars.
- Scope 2 means any emissions that are emitted by another organisation on your behalf. Key examples of these are electricity and steam purchased.

Information on how to calculate GHG emissions for your organisation is published and updated annually by the UK Government and can be found by clicking here.

This includes conversion factors for GHG reporting to help organisations convert their activities, such as electricity use, fuel consumption, car mileage or waste generated into the equivalent GHG emissions (in terms of carbon dioxide equivalents, CO_{2e}). The conversion factors are updated annually, at the end of May each year.

'Publicly reporting' means reporting your progress on public platforms, such as the company's website, social media, etc.

'Aligned GHG reporting with reputable external initiatives' refers to whether your organisation's GHG emissions reporting adheres to recognised external standards or initiatives such as the Climate Action Pledge, SBTi, Race to Zero or IFRS S2, following guidelines set by respected organisations or programmes.

11b. Scope and boundaries

The scope of information measures how much your organisation is integrating this aspect of corporate responsibility through your business activities.

This question asks about the extent to which your organisation understands its carbon footprint and the relevant data that is collected in relation to scope 3 emissions. This includes identifying which categories are relevant to your operations and where data gaps may exist.

For more information on scope 3 emissions click here.

11c. Data quality

The quality of the information collected indicates its reliability, determining how much emphasis management should place on the data gathered.

'Verifiable data collection' is defined as any data collection process that has an audit trail.

'Verified data' is any data that has been independently verified by a third party. Independent verification may include a formal review by the company internal audit department or by external verifiers.

Example of supporting evidence

- Summary of verification statement (either internal statement, or provided by independent third party).
- Audit trail, including a breakdown of the reported GHG emission figures.

11d. Taking Action

It is important to develop and manage additional environmental projects that aim to drive continual improvement in performance.

This section is an opportunity to gain marks for environmental improvement projects beyond the scope of the questions covered in the rest of the Survey.

11e. Renewable Energy

Increased use of renewable energy is a key element in reducing GHG emissions and tackling climate change. Whilst recognising the limits in the market at present, Business in the Community believes that organisations can spur the growth of the market by bolstering supply and demand sides of the equation.

'Renewable energy' is defined as energy generated from wind, solar, wave and tidal, geothermal, biomass and hydroelectric sources. This is in line with the UK government's definition.

For the purpose of this question in the Survey, we are referring to renewable energy solely as the source of an organisation's electricity supply.

'Assets owned by our organisation' is renewable energy capacity that is directly owned, generated on-site, and used for consumption within the organisation. This is produced via infrastructure such as on-site solar panels or wind turbines (as listed above).

'Assets owned by a third party with direct purchase agreements in place' refers to a direct one-to-one arrangement to use renewable energy from a specified generation source (ie a wind or solar farm). This includes power purchase agreements (PPA) that are long term contracts between two parties, one which generates electricity (the seller) and one which is looking to purchase electricity (the buyer) from a specific site.

'Purchased from energy supplier' relates to buying electricity from an energy supplier that is distinct from the "standard" offering. Often called 'green tariffs' these must be supported by energy attribute certificates or other contractual evidence.

For more information on grants available through Invest NI to support energy efficiency for businesses, click here.

11f. Climate Risk

'Climate risk' refers to risks resulting from the effects of climate change. These risks fall into two categories: physical risks, such as extreme weather patterns and rising global temperatures, and transitional risks, such as potential legal and policy changes.

This question asks whether companies have identified and quantified the risks climate change poses to their business. These risks may include operational disruptions, challenges in sourcing products and services, or increased costs due to new regulatory requirements.

On this basis, a risk-mitigation plan can be developed and implemented to limit the potential impact of significant business risks. This plan should be approved at senior levels within the organisation.

Guidance and tools are available from Business in the Community and Climate NI to support organisations beginning to assess climate-related risks. Click here.

Example of supporting evidence

- Climate Risk register / Evidence of Climate-Related Risks on the Organisation's Risk Register

11g. Carbon Offsetting

An 'offset' is a reduction in emissions of carbon dioxide or other greenhouse gases made to compensate for emissions made elsewhere, according to the World Resources Institute (WRI).

The types of offset projects that are implemented are diverse. They range from forestry sequestration projects (in which 'credits' are gained for the GHG removed from the atmosphere when trees grow) to energy efficiency and renewable energy projects (which prevent GHG emissions into the atmosphere).

This question seeks to find out whether organisations in Northern Ireland are using carbon offsets as part of their approach to GHG reduction.
Offsets should be used to address residual emissions only, after all feasible reductions have been pursued.

11h. Community Engagement

This question asks about your organisation's engagement with the local community in relation to environmental activities.

Guidance
Examples include financial support for renewable energy projects, training and awareness initiatives, and investment in green infrastructure (such as green walls, green roofs, sustainable urban drainage, and trees) and blue infrastructure (such as ponds and lakes) to enhance climate resilience and support carbon sequestration in local communities.

All activities should align with the business' nature stewardship strategy and core business model.

Engagement should be meaningful and ideally sustained, contributing to long-term community resilience.

12. Resource Efficiency & Circular Economy

This section asks about how your organisation is transitioning to a more circular economy, by minimising the use of resources, re-using these resources where possible, and diverting any waste from landfill.

12a. Measuring and reporting

Measuring and monitoring impact enables an organisation to evaluate its performance over time, identify and address problem areas and opportunities, improve performance and ensure compliance with legal requirements.

Reporting on performance can help an organisation engage its stakeholders more effectively and improve their perception of the organisation. It shows responsibility and commitment to transparency and improvement.

12b. Scope and boundaries

The scope of information measures how effectively your organisation is integrating this

aspect of corporate responsibility into its business activities.

If your organisation has main operation sites and smaller satellite operations, and the KPIs and active travel planning apply only to the main sites, this should be reflected by the percentage of total employees working at those sites.

If different operational areas collect data to different levels of completeness, this should also be reflected in the percentage coverage reported.

12c. Data quality

The quality of the information collated provides an indication of its reliability and hence how much importance management should place on the data gathered.

Guidance

Information on resource use, waste, water, commuting and business travel can be collected through staff questionnaires or site audits.

- 'Verifiable data collection' is defined as any data collection process that has an audit trail.
- 'Verified data' is any data that has been independently verified by a third party. Independent verification may include a formal review by the organisation's internal audit department or by external verifiers.

Example of supporting evidence

- Summary of verification statement (either internal statement or provided by independent third party).

12d. Taking Action

It is important to develop and manage additional projects that aim to drive continual improvement in resource use, the circular economy, or across your additional impact area.

This section is an opportunity to gain marks for such projects beyond the scope of the questions covered in the rest of the Survey.

12e. Recycling

Many businesses have targets for zero waste to landfill and have successfully increased recycling and reduced waste.

This question asks for a breakdown of the percentage of your organisation's waste which is recycled.

An additional unscored part of this question asks you to provide some feedback on whether you separate your recyclable waste, and also any challenges currently preventing your organisation from increasing its recycling rate.

A useful resource for estimating your business waste can be found here.

Example of supporting evidence

- Waste Management/Reduction Policy.

12f. Circular Economy

This question explores concepts such as life-cycle analysis, product life cycle, design for the environment, and the circular economy. It assesses the organisation's commitment to the circular economy, covering all stages from design and manufacturing to post-factory use and final disposal.

Companies that provide products must consider the environmental impact of these products throughout their entire life cycle – from how they are designed, the manufacturing process, what they are used for and how, right through to how they are disposed of, reused or recycled. It might mean that some products are discontinued, an alternative found, or that they are significantly altered to reduce their environmental impact.

Service-based organisations, including Health Trusts and Local Councils, should assess the life cycle of the products they purchase and use.

It is important for an organisation to consider the economic value of its waste as it can help reduce costs and generate new revenue streams. Some ways this can be achieved are by reducing waste, recycling or reusing materials, selling waste products, or using waste-to-energy solutions.

Organisations should also consider opportunities for industrial symbiosis, remanufacturing, and designing processes to minimise material consumption where feasible.

13. Nature and Biodiversity

Biodiversity, or biological diversity, encompasses the variety of life on earth. This includes all of the plants, animals, fungi and microorganisms that are present on earth. It's essentially a measure of the variability of these organisms, and that variability can be measured at different levels.

Essentially, it affects virtually all of the natural day-to-day processes we take for granted.

From the food we eat, to the air we breathe; from the water we drink, to protection from floods and droughts, biodiversity has a role to play.

Biodiversity conservation is an area of work that is still unfamiliar to many businesses, this question asks how your organisation is engaging with biodiversity.

13a. Strategic Planning & Objectives

It's crucial to develop Nature and Biodiversity policies within your business strategy. This safeguards against environmental risks, enhances reputation, fosters innovation and cost savings, and preserves ecosystem services. Aligning with ethical values and regulations also secures a sustainable future for both your business and the planet.

Guidance

As you address this question, consider the ways your organisation has included nature and biodiversity in your strategic planning and objectives.

For example:

- Assessing current impacts.
- Setting clear objectives.
- Integrating these considerations into existing policies – eventually leading to developing a separate Nature and Biodiversity Policy.
- Allocating a budget or resources to support delivery.
- Providing staff training and awareness.
- Collaborating with stakeholders.

It is important to implement regular monitoring and review sessions to ensure ongoing effectiveness. This allows for updating of strategies and policies to remain aligned with evolving needs and goals.

Example of supporting evidence

- Nature & Biodiversity Policy.

13b. Activities and Engagements

Identifying and mitigating your organisations impact on Nature and Biodiversity is important to uphold environmental responsibility, maintain stakeholder trust, comply with regulations, and ensure long-term viability. Addressing impacts across the value chain fosters sustainability, enhances brand reputation, and aligns with evolving consumer preferences for eco-conscious practices.

Guidance
As you address this question, consider what actions your organisation has taken towards Nature and Biodiversity internally and across your value chain. For example:

- Conducting audits
- Implementing eco-friendly policies
- Using sustainable resources
- Educating employees
- Engaging consumers: Raising awareness about biodiversity and encouraging responsible consumption habits.
- Supporting conservation initiatives: Investing in or collaborating with organisations dedicated to preserving Nature and Biodiversity.
- Restoring or enhancing habitats on or near operational sites
- Reducing harm to species and ecosystems through operational changes

13c. Measuring and Reporting

Measuring and monitoring Nature and Biodiversity enables an organisation to carry out sustainable decision-making, manage risks, promote innovation and ensure regulatory compliance and support long-term viability.

Reporting on performance can help an organisation to engage its stakeholders more effectively and improve their perception of the organisation. It shows responsibility and commitment to transparency and improvement.

Guidance
This question is referring to any measured progress against key performance indicators related to species conservation, habitat restoration, and ecosystem health and whether this information is collected consistently across sites or programmes.

14. Additional Impact

This impact area **must be completely different** to the core impact areas already covered; we are asking for additional information on the environmental area that you have chosen on this question. Addressing Energy/CO2 emissions, transport, waste generated/disposed and waste re-used/recycled, water or biodiversity initiatives will not be accepted, and no points will be awarded. **Business in the Community will not accept duplicated answers,** and you will automatically lose the marks for this question if you input duplicated answers.
In choosing an impact area to report on, organisations should focus on the most significant impact to their sector. Please select the relevant additional impact area from the dropdown list, providing further detail about the specific indicator you're measuring, and the units you are using, see examples in the table below.

Category	Examples
Pollution/environmental incidents	Number of complaints, spills, etc.
Pollutant usage	Volume of harmful chemicals/oils/solvents used, or volume re-used or replaced with an environmentally friendly alternative
Pollutant discharge/emissions	Concentration or volume of CBOD/VOC/Nox released into the environment, refrigerant gas emissions
Environmental awards or recognition	Number of green flag awards, externally recognised environmental scores (eg Considerate Constructors Scheme (CCS) score, BREEAM score, etc.)
Environmental training or engagement	Number of employee volunteering hours on environmental projects, Sessions held in schools, etc
Material usage	Weight of product packaging, paper consumed, materials used
Remedial Works	Actions taken to address environmental damage or restore impacted areas.
Other	Any additional relevant environmental metrics or initiatives.

14a. Measuring and reporting

Please refer to the guidance in Section 12a.

Ensure that the measurement approach and reporting frequency align with the specific indicator selected for this additional impact area.

14b. Scope and boundaries

Please refer to the guidance in Section 12b.

Clarify whether the selected impact applies to all sites or only specific operations, and reflect this in the percentage coverage reported.

14c. Data quality

Please refer to the guidance in Section 12c.

Data quality expectations remain the same, information should be as verifiable and consistent as possible, with an audit trail where feasible.

14d. Taking Action

Please refer to the guidance in Section 12d, as well as the below information.

Actions should directly relate to improving performance in the chosen additional impact area and should demonstrate clear, measurable progress. Examples may include introducing new control measures, reducing pollutant use or implementing initiatives that mitigate previously identified impacts.

15. Environmental performance and improvement

Measuring improvement indicates how your organisation is addressing this issue across the business. While activities may occur informally, without a central reporting mechanism, the organisation cannot effectively demonstrate overall progress.

Performance improvements should be linked to your specified KPI(s) for this impact area and the scope of information measured and reported. If you have stated that you measure and report on your energy impact for more than 75% of your business, any performance improvements mentioned should also reflect this scope.

Examples of supporting evidence

- Record sheet showing environmental issues being recorded.
- Internal reports showing all environmental data.
- Reference to where information is publicly available.

By measuring participants based on baseline year to current year, we are lessening the impact of a bad year, recognising the overall performance improvement an organisation has made.

Normalised Figures

In order to best reflect performance, we ask participants to normalise data wherever possible.

For example:

- Turnover/sales (£)
- Profit (£)
- Employees (headcount)
- Employees (FTE/hours worked)
- Quantity of production (eg, tonnage produced, customers, etc.)
- Number of sites/buildings
- Any other relevant operational metric that reflects activity levels

Reporting Period (Year) column

Each reporting period must last 12 months, which can be a calendar year, financial year, or another defined period. Your performance will be assessed based on data from your current or most recent year compared to your base year data.

Ensure the same reporting periods are used consistently across all impact areas wherever possible.

Total Greenhouse Gas (GHG) emissions column

This column is for the total overall GHG emissions used across your organisation including electricity, gas, oil, transport and supply chain emissions (where this information is available) etc.

Individual types of energy use will need to be converted into tCO2e so that they can be combined. The Survey Scoring Methodology will reward a **decrease** in the energy used compared with the base year. Providing normalised data will help avoid discrepancies based on changing scales of production.

Scope 3 data should be included where measured, consistent with responses in Section 11.

Waste Generated column

This column is to show the total amount of waste generated by your organisation. This includes **both** waste sent to landfill and waste diverted from landfill. This data should be expressed as a normalised figure where possible. The Survey

Scoring Methodology will reward a **decrease** in the annual waste generated. Providing normalised data will help avoid discrepancies based on changing scales of production.

Waste figures should be converted to tonnes wherever possible to ensure consistency and comparability across participants.

Water Usage column
This column should contain data on water consumption. All water usage data should be converted into cubic metres (m^3) as the standard reporting unit. Where appropriate, organisations may also provide normalised figures (e.g., m^3 per unit produced, per employee, or per site) to reflect changes in operational scale or activity levels.

The Survey Scoring Methodology will reward a **decrease** in the water used. Normalised data, where provided, will help avoid discrepancies caused by variations in operational size or production levels.

Additional Impact column
This column should contain data on your selected Additional Impact Area. The impact area described in this column must align with the option you selected in Question 14, or it may relate to a biodiversity initiative, which is permitted for this question even though it is not available as a selectable option in Question 14.

It is important when answering this question to consider whether your data indicates a positive or negative environmental trend from the baseline year to the current year.

Please note that a positive environmental trend does not necessarily equate to a positive mathematical trend ie an increase in value.

A few examples of this are as follows:

If you select an audit score as your Additional Impact area – achieving 40/50 during the baseline year and 42/50 during the current year – this would be considered a positive environmental trend as an improvement has been achieved. If you scored 38/40 during the current year this would be considered a negative environmental trend as your score has reduced since the baseline year.

If you select, for example, 'No. of miles travelled per annum' as your Additional Impact, this would have the opposite effect – where a decrease in the number of miles travelled compared to the baseline year will be considered a positive environmental trend (even though mathematically it's a reduction in score)

Therefore, it is important to consider when answering this question whether the change in your data has a positive or negative trend in order to be correctly scored.

Percentage of Waste Diverted from Landfill column
In this column we are looking for the percentage of waste which has been diverted from landfill. This refers to any waste materials which have been extracted for a specific next use – this may include internal or external re-use of discarded items, recycling of materials, use of appropriate materials in processes such as anaerobic digestion or composting, or recovery of energy from materials through processes such as gasification or combustion. The data should be expressed as a percentage of the total waste generated.

The Survey Scoring Methodology awards points for achieving a waste diversion rate of 50% or higher, with increasing recognition for higher levels of diversion.

Normalising Data

In order to best reflect performance, participants are encouraged to normalise data wherever possible eg kWh per no of employees, per unit of turnover, or per unit of production.

How to normalise data

Normalising data is optional. An absolute figure expresses a total amount produced or consumed using a single unit of measurement (e.g. 3 tonnes, 100,000 kWh). A normalised figure, however, compares this amount against an additional factor (e.g. tonnes per £1m turnover, kWh per unit of production).

This approach expresses performance in efficiency terms and makes it possible to compare performance over time, even when business activity expands or contracts.

Other useful factors for normalising data include building size, number of employees, or number of products manufactured.

16. Assurance

An assurance management process is a formal system used to provide confidence that information collected for a particular purpose is of an acceptable quality. In the case of environmental issues, such a system helps ensure that a company's information relating to the environment is accurate, relevant, and reliable.

Why is this important?
This is important to ensure accuracy, relevance, and reliability of the information provided within this Survey. The Survey is a self-assessment process, and organisations must ensure that their responses can be justified internally and if there are external enquiries. Normalised data will also helps prevent discrepancies caused by changes in production scales.

17. Demonstrating leadership

Consider encouraging and supporting one of your key suppliers or contractors to take part in the NI Environmental Benchmarking Survey to help them begin or progress their environmental improvement journey.

The **Bring a Business** initiative invites Survey participants to encourage one of their key suppliers or contractors to take part in the NI Environmental Benchmarking Survey, helping to strengthen environmental performance across supply chains and promote environmental leadership. Organisations who 'Bring a Business' will gain extra marks in their own submission.

Please click here to download the Bring a Business invite template.

Important requirements to receive bonus marks:

- You **must** inform Business in the Community of the nominated organisation and provide their contact details using the Bring a Business template. Email the completed template to environment@bitcni.org.uk before **12 June 2026**, allowing sufficient time for the nominated organisation to complete the Survey.
- The nominated organisation **must be a first-time participant** in the NI Environmental Benchmarking Survey.
- The nominated organisation **must complete the Survey** by the deadline: **Thursday 25 June 2026.**
- If BITC is not informed via email using the template, or if the nominated organisation does not complete the Survey, **bonus marks will not be awarded.**

Sign off by a senior manager

When you have completed the Survey, you must print the sign-off sheet and have this completed by your Chief Executive or Managing Director.

This should then be scanned and emailed to environment@bitcni.org.uk mailto:environment@bitcni.org.uk **before the Survey submission deadline date, 25 June 2026.**

Contact us

If you have any queries relating to the Survey, or for further information, please visit www.bitcni.org.uk/niebs or contact environment@bitcni.org.uk.