

GRI 305: Emissions - Topic Standard - Cross-sectoral

Disclosure GRI 305-2

Energy indirect (Scope 2) GHG emissions

Framework: GRI Standards

Type: Metrics + narrative

Regime: Voluntary

Effective: 2018-07-01

ESRS: ESRS E1 Climate Change

Datapoints & assurance

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Location-based Scope 2 total	The total greenhouse gas emissions from purchased energy reported using the location-based method, in tonnes of CO2e, for the reporting period.	Sustainability / ESG reporting	The figure does not reconcile to the energy emissions workbook, or market-based and location-based totals are mixed up.	Energy and carbon inventory, utility data, emissions calculation workbook, and the final disclosure pack.
Market-based Scope 2 applicability	Whether the organisation can report a market-based energy indirect emissions figure for the period, based on the data available.	Sustainability / ESG reporting	The yes/no answer is set without checking whether the market-based data source actually exists for the period.	Carbon accounting policy, supplier contract evidence, renewable electricity instruments register, and the reporting checklist.
Market-based Scope 2 total	The total greenhouse gas emissions from purchased energy reported using the market-based method, in tonnes of CO2e, for the reporting period.	Sustainability / ESG reporting	The figure does not reconcile to the market-based calculation file, or it is confused with the location-based total.	Energy and carbon inventory, supplier-specific electricity evidence, emissions calculation workbook, and the final disclosure pack.
Gases included	Which greenhouse gases were included in the calculation, if that information is available.	Sustainability / ESG reporting	The gas list is copied from a template but does not match the gases actually used in the calculation tool.	Calculation methodology note, emissions inventory workbook, and any factor or tool documentation showing the gas set used.
Base year start date	The first date of the base year period used for comparison and recalculation purposes.	Sustainability / ESG reporting	The start date is taken from the reporting year instead of the baseline period, so the base year window is wrong.	Emissions baseline policy, baseline approval paper, and the original base year calculation file.
Base year end date	The last date of the base year period used for comparison and recalculation purposes.	Sustainability / ESG reporting	The end date is entered as the current reporting period end rather than the actual base year cut-off.	Emissions baseline policy, baseline approval paper, and the original base year calculation file.
Base year reason	A short explanation of why that base year was selected as the reference point.	Sustainability / ESG reporting	The explanation does not match the documented baseline decision, or it omits the event that drove the selection.	Baseline methodology note, board or management approval, and any transition or acquisition papers supporting the choice.
Base year emissions	The emissions total for the chosen base year, in tonnes of CO2e, on the same basis used for the current reporting.	Sustainability / ESG reporting	The number is pulled from a later restatement or a different boundary, so it does not match the approved base year figure.	Archived baseline calculation, prior-year disclosure, and the controlled version of the baseline workbook.
Recalculation context	The explanation of any major emissions change that led to the base year being recalculated.	Sustainability / ESG reporting	The trigger event is missing or described at the wrong level, so the recalculation reason cannot be traced to the source change.	Recalculation memo, acquisition or disposal papers, methodology change log, and the revised baseline workbook.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Emission factor source	Where the emission factors used in the calculation came from.	Sustainability / ESG reporting	The factor source does not match the version actually used in the workbook, or a local factor is reported as a published one.	Factor library, calculation workbook references, supplier or government source files, and version control records.
GWP source	The warming potential values used in the calculation, or the source document they were taken from.	Sustainability / ESG reporting	The warming potential reference is missing or points to a different source version than the one used in the calculation.	Calculation methodology note, factor library, and the source reference for the warming potential values.
Emissions consolidation basis	The basis used to combine emissions across the group, showing which entities or operations are included in the total.	Finance / Group reporting	The consolidation basis does not match the group boundary used in the emissions workbook, so entities are included or excluded incorrectly.	Group reporting boundary paper, consolidation policy, legal entity list, and the emissions consolidation workbook.
Calculation method details	The standards, methods, assumptions, and any calculation tools used to produce the emissions figure.	Sustainability / ESG reporting	The method note is generic and does not match the actual tool settings or assumptions used in the calculation.	Methodology document, assumptions log, tool output, and version-controlled calculation files.

How to prepare

- 1 Set the reporting boundary first:** decide which operations and energy purchases sit inside the calculation, and make the consolidation method explicit so the figures are built on one consistent basis.
- 2 Define what you will count in the two Scope 2 views.** Prepare the location-based total, then check whether a market-based total applies and, if it does, calculate and record that figure separately.
- 3 Gather the supporting records for the calculation inputs.** Keep the emission-factor source, the global warming potential values used or where they came from, and the standards, methods, assumptions, and tools behind the numbers.
- 4 Compile the output in the required formats.** Report the emissions total for the base year, include the base-year start and end dates, and state the gases used in the calculation where that information is available.
- 5 Explain the base-year choice and any later restatements.** Note why that year was selected, and describe the circumstances behind any major emissions change that led you to recalculate the base-year figure.
- 6 Check the draft against the source records before sign-off.** Confirm the numbers, dates, and narrative all align with the underlying evidence and that nothing material has been omitted or mis-stated.

This LRA assistance tool is designed for educational and internal data-collection purposes. It is not an official interpretation of the GRI Standards, IFRS Sustainability Disclosure Standards or EU CSRD/ESRS requirements. When applying these frameworks in professional practice, users should consult and double-check the official standards, guidance and applicable regulatory sources.

For users who may require additional expert guidance or consultancy support on sustainability reporting, the application of reporting standards, data collection processes or disclosure preparation, the London Reporting Academy team would be pleased to assist. Please contact us at hello@reporting.academy or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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