

**GRI 302: Energy - Topic Standard - Cross-sectoral**

Disclosure GRI 302-3

# Energy intensity

**Framework:** GRI Standards

**Type:** Quantitative metrics

**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
Energy intensity ratio	The calculated energy intensity figure for the organisation, using the chosen denominator and the energy inputs included in the calculation.	Sustainability reporting / Finance	The reported ratio does not reconcile to the underlying energy and activity data, or the numerator and denominator are taken from different periods.	Calculation workbook or reporting schedule showing the formula, inputs, and final ratio; source data from energy records and the denominator source.
Ratio unit	The unit used to express the energy intensity figure, so the ratio is presented in the same measurement basis used in the calculation.	Sustainability reporting / Finance	The unit is entered as a percentage when the calculation is actually in a different basis, creating a definition mismatch between the metric and its presentation.	Reporting template, calculation note, or disclosure draft showing the unit field and the final published presentation.
Intensity denominator	The organisation-specific activity measure used as the denominator in the energy intensity calculation, with the exact basis and period used.	Finance / Operations	The denominator is taken from a different source or period than the energy data, so the ratio mixes incompatible bases.	Methodology note and source schedule for the chosen activity measure, such as operational output, revenue, floor area, or another internal basis.
Energy sources included	The categories of energy that are counted in the intensity calculation, with the inclusion boundary used for the reported figure.	Energy management / Sustainability reporting	A source of energy is left out or added in error, so the numerator does not match the stated inclusion boundary.	Calculation methodology, energy ledger, or utility summary showing which energy categories were included in the numerator.
Energy sources included detail	The specific energy categories included in the calculation, recorded consistently with the organisation's chosen energy boundary and source data.	Energy management / Sustainability reporting	The included energy categories are coded differently in the source system than in the disclosure, so the calculation boundary does not align with the underlying records.	Supporting schedule that maps each included energy category to the underlying bills, meters, or procurement records.

## How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business are in scope for the energy intensity figure, and make that boundary clear in your working papers.
- Choose the business measure used as the divisor, then define it in plain terms so the calculation basis is unambiguous and can be repeated consistently.
- Agree which energy sources are counted in the calculation, and record the inclusion rule so the same energy types are used throughout the period.
- Gather the underlying records that support the calculation, including the source data for energy and the business measure used to build the ratio.
- Prepare the reported figure and the accompanying explanation, making sure the number, the unit, the divisor, and the energy types all match the evidence.
- Note any exclusions, estimation choices, or changes from prior periods, then check the final disclosure against the official source to confirm nothing material has been missed or misstated.

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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.

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