

GRI 302: Energy - Topic Standard - Cross-sectoral

Disclosure GRI 302-4

Reduction of energy consumption

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
Measurement basis	State whether the reduction figure comes from direct meter readings, an estimate, or a modelled result.	Energy / Sustainability	The reported basis does not match the source calculation, for example a modelled figure is presented as measured.	Energy report, meter data, model output, or calculation note showing the basis used.
Estimation method	Describe the approach used when the reduction is estimated or modelled, including the main method applied.	Energy / Sustainability	The method is not documented, so the estimate cannot be traced back to the calculation approach used.	Method note, calculation workbook, or model documentation used to derive the estimate.
Energy savings amount	Capture the total reduction in energy use achieved from conservation and efficiency actions, in the reporting unit used by the source calculation.	Energy / Sustainability	The amount does not reconcile to the project savings file or source calculation, or gross and net savings are mixed.	Savings calculation, project tracking file, or verified energy performance report.
Energy types covered	List which energy forms are included in the reduction figure, such as electricity, gas, heat, or other fuels.	Energy / Sustainability	The energy categories are not aligned with the calculation, so one fuel or energy stream is omitted or double-counted.	Calculation workbook or reporting schedule showing the energy categories included.
Calculation basis	Explain the reference point used to work out the reduction, such as the baseline, comparison period, or other starting point.	Energy / Sustainability	The basis is inconsistent with the source calculation, for example a project baseline and a current-period comparison are mixed.	Baseline document, comparison methodology, or project calculation note.
Basis rationale	Set out why that reference point was chosen for the reduction calculation and why it is appropriate for the project.	Energy / Sustainability	The chosen basis is not justified, so the figure is built on a reference point that does not fit the project design.	Methodology memo, approval note, or project justification explaining the selected basis.
Calculation methods	Name the standards, working methods, assumptions, and tools used to calculate the reduction figure.	Energy / Sustainability	The calculation uses assumptions or tools that do not match the documented method, so the reported figure cannot be reproduced.	Calculation workbook, methodology document, tool output, or internal standard used for the estimate.

How to prepare

- 1 Set the reporting boundary first:** decide which sites, operations, and energy-saving actions belong in the disclosure, and keep that scope consistent with the source records you will use.
- 2 Define the counting rules in plain terms:** specify which energy types are included, and state whether the reported reduction comes from direct meter readings, an estimate, or a modelled result.
- 3 Gather the support files behind each figure:** pull together utility data, project logs, engineering notes, calculation sheets, and any other records that show how the reduction was derived.
- 4 Build the disclosure content from those records:** report the reduction amount, identify the energy types covered, and explain the calculation basis, the reason that basis was chosen, and the standards, assumptions, or tools used.
- 5 Record any limits or changes to the approach:** note exclusions, revisions to the method, or shifts in data source so readers can see what was left out and why the approach may differ from earlier periods.

- 6 Check the draft against the official source before sign-off:** confirm every required item is present, the wording matches the evidence, and the method description is clear enough for an external reviewer to follow.

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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