

GRI 305: Emissions - Topic Standard - Cross-sectoral

Disclosure GRI 305-3

Other indirect (Scope 3) 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
Scope 3 total	The total amount of other indirect greenhouse gas emissions for the reporting period, expressed in tCO ₂ e, using the organisation's chosen Scope 3 boundary and calculation basis.	Sustainability / ESG reporting	Does not reconcile to the Scope 3 inventory total because a different boundary, period, or unit basis was used.	GHG inventory workbook, emissions calculation file, activity data extracts, and the final reported total that ties back to the source calculations.
Included gases	Which greenhouse gases were included in the calculation, if that information is available, so the reader can see the gas set behind the total.	Sustainability / ESG reporting	Gas list does not match the calculation model, so the reported total is based on a different gas set than the supporting file.	Calculation methodology note, emissions model settings, or inventory documentation listing the gases included.
Biogenic CO ₂ total	The amount of carbon dioxide from biological sources included separately as biogenic CO ₂ , reported in tCO ₂ e for the period.	Sustainability / ESG reporting	Biogenic CO ₂ is mixed into the fossil emissions total or reported on a different basis than the inventory calculation.	GHG inventory schedule, emissions factor workbook, and source activity data showing the biogenic CO ₂ calculation.
Scope 3 coverage	The Scope 3 categories and business activities that were included in the calculation, described in plain business terms so the coverage is clear.	Sustainability / ESG reporting	Coverage does not match the calculation file because a category or activity was left out, or the category names were mapped differently.	Scope 3 boundary memo, category mapping, and calculation workbook showing which categories and activities were included.
Base year start	The first date of the chosen baseline year used for comparison and recalculation purposes.	Sustainability / ESG reporting	Start date is taken from the reporting year or a partial period instead of the actual baseline year start.	Baseline policy, emissions baseline schedule, or reporting methodology note showing the base-year period start.
Base year end	The last date of the chosen baseline year used for comparison and recalculation purposes.	Sustainability / ESG reporting	End date does not match the baseline period in the source record, so the base year is a different period than the emissions figure.	Baseline policy, emissions baseline schedule, or reporting methodology note showing the base-year period end.
Base year reason	A short explanation of why that baseline year was selected, including the business or reporting logic used to set it.	Sustainability / ESG reporting	The reason given does not match the documented baseline choice, so the year appears arbitrary or unsupported.	Baseline selection memo, emissions target documentation, or methodology paper explaining the chosen year.
Base year emissions	The emissions amount for the selected baseline year, in tCO ₂ e, on the same basis used for the current-year comparison.	Sustainability / ESG reporting	Base year emissions are taken from a different boundary or unit basis than the current-year figure, so the comparison is not like-for-like.	Historical GHG inventory, baseline calculation workbook, and the final baseline total used in target tracking.
Recalculation context	A description of the material change in emissions that led to the baseline being recalculated, including what changed and why the baseline was updated.	Sustainability / ESG reporting	The trigger is described without the actual change event, or the recalculation period is wrong, so the baseline adjustment cannot be traced.	Recalculation memo, change log, acquisition/divestment note, or methodology update showing the trigger and impact.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Factor source	Where the emissions factors came from, such as the named database, publication, or internal source used in the calculation.	Sustainability / ESG reporting	Factor source does not match the calculation file, so the reported emissions are based on a different factor set than the one documented.	Calculation workbook references, factor library, and source documents or links for the emission factors used.
GWP basis	The warming potential values used to convert gases into CO ₂ e, or a clear reference to where those values came from.	Sustainability / ESG reporting	GWP values are taken from a different source or version than the calculation model, so the CO ₂ e conversion basis is inconsistent.	Methodology note, conversion table, or source reference showing the GWP values applied in the calculation.
Calculation method	The standards, assumptions, methods, and tools used to produce the emissions figure, stated clearly enough for someone to understand how the number was built.	Sustainability / ESG reporting	Method, assumptions, or tool version does not match the source calculation, so the reported number cannot be reproduced from the evidence.	Methodology document, calculation workbook, tool output, and any assumptions log used in preparing the figure.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business, value chain activities, and emissions sources are in scope for this Scope 3 figure, so the calculation covers the intended indirect emissions only.
- 2 Fix the calculation basis before you start compiling numbers:** note which greenhouse gases are included, identify any biogenic carbon dioxide separately, and list the Scope 3 categories and activities that feed into the total.
- 3 Build the base-year record alongside the current-year data:** capture the base-year start and end dates, explain why that year was selected, and keep the base-year emissions figure ready for comparison.
- 4 Gather the technical support for the calculation:** retain the emission-factor sources, the warming-potential values or their source, and the standards, methods, assumptions, and tools used to produce the result.
- 5 Prepare the narrative for changes and adjustments:** explain any major shifts in emissions that led to a base-year recalculation, and record the context behind those changes so the reported figures can be understood.
- 6 Before finalising, check the disclosure against the official source and your working papers:** confirm the total is in tCO₂e, the supporting text matches the evidence, and nothing material has been omitted or misstated.

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/>

© 2026 London Reporting Academy. For educational and non-commercial use only. Not an official standard or interpretation.