

GRI 302: Energy - Topic Standard - Cross-sectoral
Disclosure GRI 302-2

Energy consumption outside of the organization

Framework: GRI Standards

Type: Narrative disclosure

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
External energy use	Capture the energy used beyond the organisation's own sites or direct control, with a clear description of what is included and how it is measured or estimated.	Sustainability / Energy management	Off-site energy is mixed with on-site consumption, or a third-party source is omitted so the figure does not reconcile to the underlying energy records.	Utility invoices, supplier statements, metering records, transport or logistics data, and any working papers showing how off-site energy use was compiled.
Calculation basis	Record the methods, assumptions, and tools used to turn the underlying activity data into the reported figure, including any rules applied in the calculation.	Sustainability reporting / Data analytics	A different calculation method is used than the one documented, or assumptions are changed without updating the reported result.	Method notes, calculation spreadsheets, model outputs, internal guidance, and approval records for the approach used.
Conversion factor source	State where the conversion factors came from, including the issuing body, dataset, version, and date or period used.	Sustainability reporting / Data management	The factor source is not traceable, or an outdated factor set is used so the converted result does not match the approved reference source.	Published factor tables, database extracts, supplier documentation, or internal reference lists showing the exact source used.

How to prepare

- 1 Set the reporting boundary first:** decide which energy use beyond your own sites and operations will be included, and make that scope clear before you start collecting data.
- 2** Agree the definition of what will count in the figure or narrative, so the team uses the same interpretation when identifying relevant off-site energy use.
- 3** Gather the supporting records for the selected scope, including the underlying source data and any working papers used to build the disclosure.
- 4** Compile the reported figure or written explanation from the evidence, using the same approach consistently across the period covered.
- 5** Record any exclusions, changes in approach, or judgement calls, and explain why they were made so the disclosure can be understood in context.
- 6** Check the final draft against the official source material to confirm the scope, calculation approach, and conversion-factor source are all reflected accurately.

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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