

GRI 302: Energy - Topic Standard - Cross-sectoral

Disclosure GRI 302-1

Energy consumption within the organization

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
Non-renewable fuel use	Record the total amount of fuel used inside the organisation that comes from non-renewable sources, for the reporting period and in the stated unit.	Energy / Facilities	Fuel from non-renewable sources is mixed with renewable fuel, or the total does not reconcile to site fuel records.	Fuel purchase records, meter logs, site energy summaries, and the consolidation workbook used to total non-renewable fuel use.
Non-renewable fuel types	List the fuel types used inside the organisation that come from non-renewable sources, using the same fuel categories applied in the underlying energy records.	Energy / Facilities	Fuel categories are not aligned to the source system, so a fuel type is renamed, merged, or omitted.	Fuel invoices, supplier statements, site energy registers, and the category mapping used for reporting.
Renewable fuel use	Record the total amount of fuel used inside the organisation that comes from renewable sources, for the reporting period and in the stated unit.	Energy / Facilities	Renewable fuel is counted in the wrong bucket, or the total does not reconcile to site fuel records.	Fuel purchase records, meter logs, site energy summaries, and the consolidation workbook used to total renewable fuel use.
Renewable fuel types	List the fuel types used inside the organisation that come from renewable sources, using the same fuel categories applied in the underlying energy records.	Energy / Facilities	Fuel categories are not aligned to the source system, so a renewable fuel type is renamed, merged, or omitted.	Fuel invoices, supplier statements, site energy registers, and the category mapping used for reporting.
Electricity used	Record the total electricity consumed by the organisation during the reporting period, including all in-scope sites and operations.	Energy / Facilities	Period-end and average figures are mixed, or one site's electricity use is left out of the total.	Utility bills, meter data, energy management reports, and the consolidation schedule for electricity use.
Heating used	Record the total heating consumed by the organisation during the reporting period, including all in-scope sites and operations.	Energy / Facilities	Heating from one source is omitted, or the total does not reconcile to the heating ledger or meter file.	Heat meter readings, utility statements, district heating invoices, and the consolidation schedule for heating use.
Cooling used	Record the total cooling consumed by the organisation during the reporting period, including all in-scope sites and operations.	Energy / Facilities	Cooling consumption is captured from the wrong period, or a site's cooling data is missed from consolidation.	Cooling meter readings, utility statements, chilled-water invoices, and the consolidation schedule for cooling use.
Steam used	Record the total steam consumed by the organisation during the reporting period, including all in-scope sites and operations.	Energy / Facilities	Steam use is taken from a partial site list, or the total does not reconcile to the steam meter or invoice source.	Steam meter readings, utility statements, supplier invoices, and the consolidation schedule for steam use.
Electricity sold	Record the total electricity sold by the organisation during the reporting period, using the same commercial and metering records that track sales.	Energy / Trading	Electricity sold is netted against purchases, or export sales are missed from the trading system.	Sales invoices, export meter data, trading reports, and the sales reconciliation workbook.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Heating sold	Record the total heating sold by the organisation during the reporting period, using the same commercial and metering records that track sales.	Energy / Trading	Heating sold is recorded from the wrong period, or the total does not reconcile to the heat sales ledger.	Sales invoices, heat network meter data, trading reports, and the sales reconciliation workbook.
Cooling sold	Record the total cooling sold by the organisation during the reporting period, using the same commercial and metering records that track sales.	Energy / Trading	Cooling sold is omitted from the sales file, or the total does not reconcile to the cooling sales ledger.	Sales invoices, cooling network meter data, trading reports, and the sales reconciliation workbook.
Steam sold	Record the total steam sold by the organisation during the reporting period, using the same commercial and metering records that track sales.	Energy / Trading	Steam sold is counted as internal use, or the total does not reconcile to the steam sales ledger.	Sales invoices, steam meter data, trading reports, and the sales reconciliation workbook.
Total energy use	Calculate the organisation's total energy consumed in the reporting period by combining the in-scope fuel and purchased energy figures on a consistent basis.	Energy / Sustainability Reporting	The total is built from figures on different bases, so component sums do not reconcile to the reported organisation-wide total.	The energy consolidation workbook, source fuel and utility records, and the calculation check that rolls all components into the total.
Calculation method	Describe the rules, assumptions, and tools used to turn source energy data into the reported figures, including any estimation or conversion approach.	Energy / Sustainability Reporting	The method changes between sites or periods, so the reported figures are not calculated on the same basis.	Methodology note, calculation workbook, internal reporting policy, and any documented assumptions or estimation rules.
Conversion factor source	State where the conversion factors came from that were used in the energy calculations, including the named source or reference set.	Energy / Sustainability Reporting	The factor source is not documented, so the calculation cannot be traced back to the reference set used.	Methodology note, factor library, spreadsheet references, and any supplier or published source files used for the factors.

How to prepare

- 1 Set the reporting boundary first.** Decide which operations, sites, and activities sit inside the organisation for this disclosure, then keep that boundary consistent when you gather all fuel and energy figures.
- 2 Define what you will count in each line item.** Separate non-renewable and renewable fuel, and distinguish electricity, heating, cooling, steam, and any energy sold so each figure maps to the right data point.
- 3 Collect source records for every required figure.** Use meter reads, invoices, supplier statements, and internal logs to support the totals for fuel consumed, energy consumed, and energy sold, and keep the underlying evidence together.
- 4 Compile the disclosure outputs in the required form.** Provide the total amounts for each energy stream, name the fuel types used in both non-renewable and renewable categories, and include the overall energy total for the organisation.
- 5 Record the method behind the numbers.** Note the standards, assumptions, calculation tools, and any conversion factors used, and explain where those factors came from so the figures can be traced and checked.
- 6 Explain any exclusions or changes, then compare everything with the official source before finalising.** Make sure the boundary, labels, totals, and method notes are internally consistent and that nothing required by the source has been left out.

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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