

GRI 302: Energy - Topic Standard - Cross-sectoral
Disclosure GRI 302-5

Reductions in energy requirements of products and services

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
Product energy savings	Record the energy reduction achieved in the reporting period from products and services sold, using the period covered by the report and the same basis used for the calculation.	Product management / Sustainability / Finance	The figure is often pulled from a different period than the report, or the sold-product set does not reconcile to sales records, so the reported reduction is overstated or understated.	Calculation workbook, product/service performance data, sales records, and any engineering or customer-use assumptions used to derive the reduction.
Calculation basis	State the method or reference point used to work out the energy reduction, including what comparison, baseline, or measurement approach underpins the number.	Sustainability / Engineering / Finance	The basis is often mixed up with the result itself, or the calculation method does not match the baseline used in the source model, so the datapoint cannot be reproduced.	Method note, calculation model, baseline definition, and supporting technical papers or internal approvals for the chosen approach.
Basis selection reason	Explain why this calculation basis was chosen instead of other possible approaches, focusing on the practical reason it best fits the reported reduction.	Sustainability / Engineering / Product management	The rationale is often missing or written after the fact, so the chosen basis cannot be linked to a documented decision and may look arbitrary or inconsistent with prior periods.	Internal memo, methodology approval note, project rationale, or governance paper showing why the chosen basis was selected.
Calculation method details	List the standards, methods, assumptions, and any tools used to calculate the energy reduction, including the specific version or model where relevant.	Sustainability / Engineering / Data / Finance	The calculation often uses a tool or assumption set that is not the one documented, or a later model version is used without updating the disclosure, so the reported number does not tie back to the stated method.	Methodology document, assumptions log, tool output, version-controlled model, and any external or internal standard references used in the calculation.

How to prepare

- 1 Set the reporting boundary first:** decide which sold products and services are in scope for the period, and keep that scope consistent with the figures you will report.
- Define the calculation basis you will use to measure the energy reduction, using a clear business rationale for why that basis is the right one for this disclosure.
- Gather the supporting records that show the reduction achieved during the reporting period, together with the working papers or source data behind the calculation.
- Compile the reported result and the explanatory narrative, including the method used, the assumptions applied, and any calculation tools or models relied on.
- Record any exclusions, scope changes, or restatements so a reviewer can see what was left out, what changed, and why the reported figure is still comparable.
- Check the final disclosure back against the official source to confirm the wording, basis, rationale, and method details are all covered and nothing required has been missed.

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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