

GRI 305: Emissions - Topic Standard - Cross-sectoral

Disclosure GRI 305-4

GHG emissions intensity

Framework: GRI Standards

Type: Quantitative metrics

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
Intensity ratio value	Record the calculated greenhouse gas emissions intensity figure for the reporting entity, using the chosen business metric as the basis for the ratio.	Sustainability reporting / Finance	The figure is taken from a different calculation basis, so it does not reconcile to the underlying intensity model or source workbook.	Calculation workbook or reporting schedule showing the final ratio and the inputs used to derive it.
Intensity ratio unit	State the measurement unit attached to the emissions intensity figure so the reported number is interpreted correctly.	Sustainability reporting / Data governance	The unit is entered inconsistently with the calculation output, so the datapoint is a definition mismatch rather than the intended unit.	Reporting template, calculation note, or data dictionary showing the unit used for the ratio output.
Intensity denominator metric	Capture the organisation-specific activity or scale measure used as the denominator in the emissions intensity calculation.	Sustainability reporting / Finance	The denominator is pulled from the wrong business metric or period, so it does not match the metric used in the calculation model.	Methodology note, KPI definition, or source system extract showing the denominator metric selected for the ratio.
Included emissions types	List the categories of emissions that are counted in the intensity calculation, using the same category set as the calculation method.	Sustainability reporting / Environmental data	The emissions categories are not aligned to the calculation method, so a category set is omitted or added by mistake.	Calculation methodology, emissions inventory mapping, or reporting schedule showing which emissions categories are included.
Included gases list	Identify which greenhouse gases are included when the intensity figure is calculated, using the same gas list as the source calculation.	Sustainability reporting / Environmental data	The gas list does not match the calculation source, so one or more gases are left out or counted under the wrong set.	Inventory methodology, emissions factor file, or calculation workbook showing the gases included in the ratio.

How to prepare

- 1 Set the reporting boundary first:** decide which parts of the business are in scope for this intensity measure, so the calculation is built on one clear organisational perimeter.
- 2** Choose the activity yardstick you will divide by, and record it in business terms that fit your organisation; this is the denominator used to express the intensity figure.
- 3 Define the emissions content of the calculation before you start compiling numbers:** state which emission categories are included, and which gases are counted in the total.
- 4 Gather the supporting records for both sides of the ratio:** the emissions data, the chosen activity measure, and the working papers that show how each figure was derived.
- 5** Assemble the disclosure in the required format, including the intensity number itself, its unit, the denominator description, and the lists of included emission types and gases.
- 6** Note any exclusions, scope changes, or judgement calls made in the calculation, then check the final disclosure against the official source to confirm the wording, scope, and figures still align.

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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