

**GRI 305: Emissions - Topic Standard - Cross-sectoral**

Disclosure GRI 305-5

# Reduction of 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
Reduction emissions amount	The quantified emissions cut achieved directly by the reduction actions, stated in tCO2e and tied to the reporting period.	Sustainability / carbon accounting	Does not reconcile to the emissions inventory or project savings model, or mixes gross reductions with unrelated changes.	Project calculations, emissions inventory comparison, initiative tracking sheets, and sign-off from the sustainability or carbon accounting team.
Offset-related reductions	Any reduction figure that comes from offsetting activity, clearly separated from operational cuts and described in plain terms.	Sustainability / carbon accounting	Offsets are blended into operational reductions, so the figure does not reconcile to the offset register or retirement evidence.	Offset retirement records, carbon credit documentation, and the working paper showing how offset effects were treated.
Included gases list	The specific greenhouse gases counted in the calculation, using the same gas set throughout the working papers and disclosure.	Sustainability / carbon accounting	Gas coverage is not aligned with the calculation model, so the disclosed list does not match the gases actually used in the inventory.	Calculation methodology, emissions factor library, and the inventory scope note listing the gases included.
Base year start date	The first day of the chosen reference year used for comparison against later reductions.	Sustainability / carbon accounting	The start date is taken from the wrong reference period, so it does not match the approved baseline year.	Baseline methodology, board or management approval paper, and the dated source record for the selected reference period.
Base year end date	The final day of the chosen reference year used for comparison against later reductions.	Sustainability / carbon accounting	The end date is off by one period or taken from a different year, so the baseline window does not reconcile to the approved reference period.	Baseline methodology, approval paper, and the dated source record for the selected reference period.
Reference baseline	The benchmark emissions level or reference point used to measure change over time, stated consistently with the rest of the disclosure.	Sustainability / carbon accounting	The baseline figure is pulled from a different calculation basis, so it does not reconcile to the approved reference point.	Baseline calculation file, prior-year inventory, and approval record for the selected reference point.
Baseline choice reason	The explanation for why this reference year or benchmark was selected, including the practical basis for that choice.	Sustainability / carbon accounting	The stated reason does not match the approved selection rationale, creating a definition/category mismatch between the chosen baseline and the explanation.	Baseline selection memo, governance approval, and any supporting analysis used to justify the choice.
Reduction emissions types	Which kinds of emissions are covered by the reported reductions, with the scope described clearly and consistently.	Sustainability / carbon accounting	A emissions category is left out or added by mistake, so the reported types do not match the scope used in the calculation.	Reduction methodology, inventory boundary note, and the working paper showing which emissions categories were included.

Datapoint	What to capture	Owner	Risk an assurer probes	Evidence to check
Calculation methods used	The methods, assumptions and tools used to work out the reduction figure, including any models or software relied on.	Sustainability / carbon accounting	The disclosed method does not match the calculation workbook or tool version actually used, so the figure cannot be traced back to the source method.	Method statement, calculation workbook, assumptions log, and tool output or version record.

## How to prepare

- 1 Set the reporting boundary first.** Decide which emissions cuts you will count, and make sure the scope matches the reduction activity you are describing.
- 2 Define the measurement basis in plain terms.** State which greenhouse gases are included, and be clear about the types of emissions for which you are claiming reductions.
- 3 Gather the supporting records for the reduction figure.** Keep the evidence that shows the emissions fall was achieved through specific reduction actions, and separate that from any effect linked to offsets.
- 4 Compile the numbers and the explanatory details together.** Report the reduction amount in tCO<sub>2</sub>e, then add the base-year start and end dates, the baseline used, and why that reference point was chosen.
- 5 Record the method trail.** Note the standards, assumptions, calculation approach, and any tools used so the figure can be traced and repeated.
- 6 Check the final disclosure against the source material.** Confirm nothing has been left out, and explain any exclusions or changes in approach clearly before sign-off.

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](mailto:hello@reporting.academy) or submit an enquiry through the contact form: <https://reporting.academy/en/contacts/>

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