

GRI 305: Emissions · Topic Standard · Cross-sectoral
Disclosure GRI 305-7

Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions

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
Estimation basis	Record why an estimate was needed and the method used to derive the figure when no default figure was available.	Reporting / data owner	The estimate basis is not documented, so the figure cannot be traced back to the source method used in the reporting file.	Working papers showing the estimate method, inputs used, and the reason a default figure could not be applied.
Emission categories	List the types of air emissions that are treated as significant for the reporting period.	Environment / EHS	The category list is not aligned to the emissions inventory, so a significant pollutant type is left out or grouped under the wrong heading.	Emissions inventory, environmental register, or permit records showing which emission types were flagged as significant.
Significant emissions	Capture the actual significant air emission figures for the period, by the relevant emission type.	Environment / EHS	The reported totals do not reconcile to the monitoring or calculation source, so a site total or pollutant total is misstated.	Monitoring results, calculation sheets, or site reports that reconcile to the reported emission totals.
Emission factor source	State where the emission factors came from, including the source document or database used.	Environment / EHS / Sustainability reporting	The factor source does not match the one used in the calculation file, so the reported emissions cannot be traced to the same factor set.	Reference list, calculation workbook, or methodology note naming the factor source used in the calculations.
Calculation method	Describe the standards, methods, assumptions, and any tools used to calculate the figures.	Environment / EHS / Sustainability reporting	The calculation method is not the one applied in the workbook, so the reported figure is based on a different assumption set or tool version.	Method statement, calculation protocol, assumptions log, and tool output or model file used for the calculation.

How to prepare

- 1 Set the reporting boundary first:** confirm which operations, sites, or activities are in scope for the air-emissions disclosure, so the rest of the work is built on the same perimeter.
- 2 Agree the emissions list and the categories you will report,** using a clear internal definition of what counts as significant so the team applies the same test throughout.
- 3 Gather the underlying support for each figure,** including the source of any emission factors and the records that show where those factors came from.
- 4 Prepare the reported content itself:** compile the emissions figures or, where the disclosure is narrative, the written explanation needed for each required item.
- 5 If you had to estimate because no default figure was available,** record the method used to build the estimate and note any assumptions, standards, or calculation tools applied.
- 6 Check the draft against the official source before sign-off,** and make sure any exclusions, changes in approach, or estimation basis are clearly documented and traceable.

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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