



Barbara Strozzilaan 336

1083 HN Amsterdam

The Netherlands

[gssbsecretariat@globalreporting.org](mailto:gssbsecretariat@globalreporting.org)

## Item 07 – Mock-up of a GRI Topic Standard

### For GSSB information

<b>Date</b>	27 May 2021
<b>Meeting</b>	10 June 2021
<b>Project</b>	GRI Universal Standards Project
<b>Description</b>	<p>The review of the GRI Universal Standards has implications for the GRI Topic Standards which need to be aligned with the revised Universal Standards. This document presents a mock-up of a GRI Topic Standard (<i>GRI 305: Emissions 2016</i>) as an example to demonstrate the type of changes that need to be made to all existing Topic Standards following the update to the Universal Standards.</p> <p>The changes are mainly in the introduction, glossary, and bibliography sections. The disclosures will change in exceptional cases only, when they refer to a concept that is no longer included in the revised Universal Standards (e.g., Topic Boundary).</p> <p>The changes are highlighted in comment boxes within the document.</p>

This document has been prepared by the GRI Standards Division and is made available to observers at meetings of the Global Sustainability Standards Board (GSSB). It does not represent an official position of the GSSB. Board positions are set out in the GRI Sustainability Reporting Standards. The GSSB is the independent standard setting body of GRI. For more information visit [www.globalreporting.org](http://www.globalreporting.org).

# 1 **GRI 305: Emissions 2016**

This document does not represent an official position of the GSSB

2 **EFFECTIVE DATE: 1 JULY 2018**

3 **TOPIC STANDARD**

**Commented [SD1]:** The effective date and 'Topic Standard' have been added to the cover page.

# GRI 305: Emissions 2016

## TOPIC STANDARD

### Effective date

This Standard is effective for reports or other materials published on or after 1 July 2018. Earlier adoption is encouraged.

### Responsibility

This Standard is issued by the [Global Sustainability Standards Board \(GSSB\)](#). Any feedback on the GRI Standards can be submitted to [???@globalreporting.org](mailto:???@globalreporting.org) for the consideration of the GSSB.

### Legal liability

This document, designed to promote sustainability reporting, has been developed by the Global Sustainability Standards Board (GSSB) through a unique multi-stakeholder consultative process involving representatives from organizations and report information users from around the world. While the GRI Board of Directors and GSSB encourage use of the GRI Sustainability Reporting Standards (GRI Standards) and related Interpretations by all organizations, the preparation and publication of reports based fully or partially on the GRI Standards and related Interpretations are the full responsibility of those producing them. Neither the GRI Board of Directors, GSSB nor Stichting Global Reporting Initiative (GRI) can assume responsibility for any consequences or damages resulting directly or indirectly from the use of the GRI Standards and related Interpretations in the preparation of reports, or the use of reports based on the GRI Standards and related Interpretations.

### Copyright and trademark notice

This document is copyright-protected by Stichting Global Reporting Initiative (GRI). The reproduction and distribution of this document for information and/or use in preparing a sustainability report is permitted without prior permission from GRI. However, neither this document nor any extract from it may be reproduced, stored, translated, or transferred in any form or by any means (electronic, mechanical, photocopied, recorded, or otherwise) for any other purpose without prior written permission from GRI.

Global Reporting Initiative, GRI and logo, GSSB and logo, and GRI Sustainability Reporting Standards (GRI Standards) are trademarks of Stichting Global Reporting Initiative.

© 2021 GRI. All rights reserved.

ISBN: XXX-XX-XXXX-XXX-X

Commented [SD2]: This inside cover has been added.

# Contents

34

35 **Introduction** ..... **5**

36 **1. Topic management disclosures** ..... **9**

37 **2. Topic disclosures**..... **10**

38     Disclosure 305-1 Direct (Scope 1) GHG emissions ..... 10

39     Disclosure 305-2 Energy indirect (Scope 2) GHG emissions..... 13

40     Disclosure 305-3 Other indirect (Scope 3) GHG emissions ..... 15

41     Disclosure 305-4 GHG emissions intensity ..... 18

42     Disclosure 305-5 Reduction of GHG emissions ..... 20

43     Disclosure 305-6 Emissions of ozone-depleting substances (ODS) ..... 22

44     Disclosure 305-7 Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and other significant air emissions

45     ..... 24

46 **Glossary** ..... **26**

47 **Bibliography** ..... **28**

**Commented [SD3]:** The following changes have been made to the contents page:

1) The table 'About this Standard' has been removed. Its content is now included in other sections of the Standard:

'Responsibility' and 'Effective date': The information is included on the inside cover.

'Scope': The information is included in the introduction ('Using this Standard' section).

'Normative references': The part that refers to other Standards has been removed, and the reference to the glossary is included in the introduction ('Using this Standard' section).

2) The box with the note on how to navigate the Standard has been removed for individual Topic Standards. Such information will be included in the consolidated pdf, as that is a long document.

## Introduction

48

49 *GRI 305: Emissions 2016* contains disclosures for organizations to report information about their  
50 emissions-related impacts, and how they manage these impacts.

51 The Standard is structured as follows:

- 52 • [Section 1](#) contains requirements, which provide information about how the organization  
53 manages its emissions-related impacts.
- 54 • [Section 2](#) contains seven disclosures, which provide information about the organization's  
55 emissions-related impacts.
- 56 • The [Glossary](#) contains defined terms with a specific meaning when used in the GRI  
57 Standards.
- 58 • The [Bibliography](#) lists authoritative intergovernmental instruments and additional references  
59 used in developing this Standard.

60 The rest of the Introduction section provides a background on the topic, an overview of the system of  
61 GRI Standards and further information on using this Standard.

## Background on the topic

62

63 *GRI 305: Emissions 2016* addresses emissions into air, which are the discharge of substances from a  
64 source into the atmosphere. Types of emissions include: greenhouse gas (GHG), ozone-depleting  
65 substances (ODS), and nitrogen oxides (NO<sub>x</sub>) and sulfur oxides (SO<sub>x</sub>), among other significant air  
66 emissions.

### GHG emissions

68 GHG emissions are a major contributor to climate change and are governed by the United Nations  
69 (UN) 'Framework Convention on Climate Change' and the subsequent UN 'Kyoto Protocol'.

70 This Standard covers the following GHGs:

- 71 • Carbon dioxide (CO<sub>2</sub>)
- 72 • Methane (CH<sub>4</sub>)
- 73 • Nitrous oxide (N<sub>2</sub>O)
- 74 • Hydrofluorocarbons (HFCs)
- 75 • Perfluorocarbons (PFCs)
- 76 • Sulphur hexafluoride (SF<sub>6</sub>)
- 77 • Nitrogen trifluoride (NF<sub>3</sub>)

78 Some GHGs, including methane, are also air pollutants that have significant adverse impacts on  
79 ecosystems, air quality, agriculture, and human and animal health.

80 As a result, different national and international regulations and incentive systems, such as emissions  
81 trading, aim to control the volume and reward the reduction of GHG emissions.

82 The reporting requirements for GHG emissions in this Standard are based on the requirements of the  
83 'GHG Protocol Corporate Accounting and Reporting Standard' ('GHG Protocol Corporate Standard')  
84 and the 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard' ('GHG  
85 Protocol Corporate Value Chain Standard'). These two standards are part of the GHG Protocol  
86 developed by the World Resources Institute (WRI) and the World Business Council on Sustainable  
87 Development (WBCSD).

**Commented [SD4]:** The introduction has been aligned with the introduction in the revised Universal Standards.

**Commented [SD5]:** This section has been aligned with the revised Universal Standards, but has been customized to this Topic Standard.

**Commented [SD6]:** This section comes from section D. Background context in *GRI 305: Emissions 2016* (on page 4).

The following paragraph from section D. Background context has been removed:

'In the context of the GRI Standards, the environmental dimension of sustainability concerns an organization's impacts on living and non-living natural systems, including land, air, water and ecosystems.'

This paragraph has been removed, because the Topic Standards will no longer be categorized in economic, environmental, and social series.

88 The GHG Protocol has established a classification of GHG emissions called 'Scope': Scope 1, Scope  
89 2 and Scope 3. The GHG emissions standard published by the International Organization for  
90 Standardization (ISO), 'ISO 14064', represents these classifications of Scope with the following terms:

- 91 • Direct GHG emissions = Scope 1
- 92 • Energy indirect GHG emissions = Scope 2
- 93 • Other indirect GHG emissions = Scope 3

94 In this Standard, these terms are combined in the following way, as defined in the [Glossary section](#):

- 95 • [Direct \(Scope 1\) GHG emissions](#)
- 96 • [Energy indirect \(Scope 2\) GHG emissions](#)
- 97 • [Other indirect \(Scope 3\) GHG emissions](#)

#### 98 **Ozone-depleting substances (ODS)**

99 The ozone layer filters out most of the sun's biologically harmful ultraviolet (UV-B) radiation. Observed  
100 and projected ozone depletion due to ODS generates worldwide concern. The UN Environment  
101 Programme (UNEP) 'Montreal Protocol on Substances that Deplete the Ozone Layer' ('Montreal  
102 Protocol') regulates the phase-out of ODS internationally.

#### 103 **Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and other significant air emissions**

104 Pollutants such as NO<sub>x</sub> and SO<sub>x</sub> have adverse effects on climate, ecosystems, air quality, habitats,  
105 agriculture, and human and animal health. Deterioration of air quality, acidification, forest degradation  
106 and public health concerns have led to local and international regulations to control emissions of  
107 these pollutants.

108 Reductions in the emission of regulated pollutants lead to improved health conditions for workers and  
109 local communities and can enhance relations with affected stakeholders. In regions with emission  
110 caps, the volume of emissions also has direct cost implications.

111 Other significant air emissions include, for example, persistent organic pollutants or particulate matter,  
112 as well as air emissions that are regulated under international conventions and/or national laws or  
113 regulations, including those listed on an organization's environmental permits.

### 114 **System of GRI Standards**

115 This Standard is part of the GRI Sustainability Reporting Standards (GRI Standards). The GRI  
116 Standards enable an organization to report information about its most significant [impacts](#) on the  
117 economy, environment, and people, including impacts on their [human rights](#), and how it manages  
118 these impacts.

119 The GRI Standards are structured as a system of interrelated standards that are organized into three  
120 series: GRI Universal Standards, GRI Sector Standards, and GRI Topic Standards (see [Figure 1](#) in  
121 this Standard).

#### 122 **Universal Standards: GRI 1, GRI 2 and GRI 3**

123 [GRI 1: Foundation 2021](#) specifies the requirements that the organization must comply with to report in  
124 accordance with the GRI Standards. The organization begins using the GRI Standards by consulting  
125 [GRI 1](#).

126 [GRI 2: General Disclosures 2021](#) contains disclosures that the organization uses to provide  
127 information about its reporting practices and other organizational details, such as its activities,  
128 governance, and policies.

129 [GRI 3: Material Topics 2021](#) provides guidance on how to determine [material topics](#). It also contains  
130 disclosures that the organization uses to report information about its process of determining material  
131 topics, its list of material topics, and how it manages each topic.

**Commented [SD7]:** This section is the same as in the revised Universal Standards.

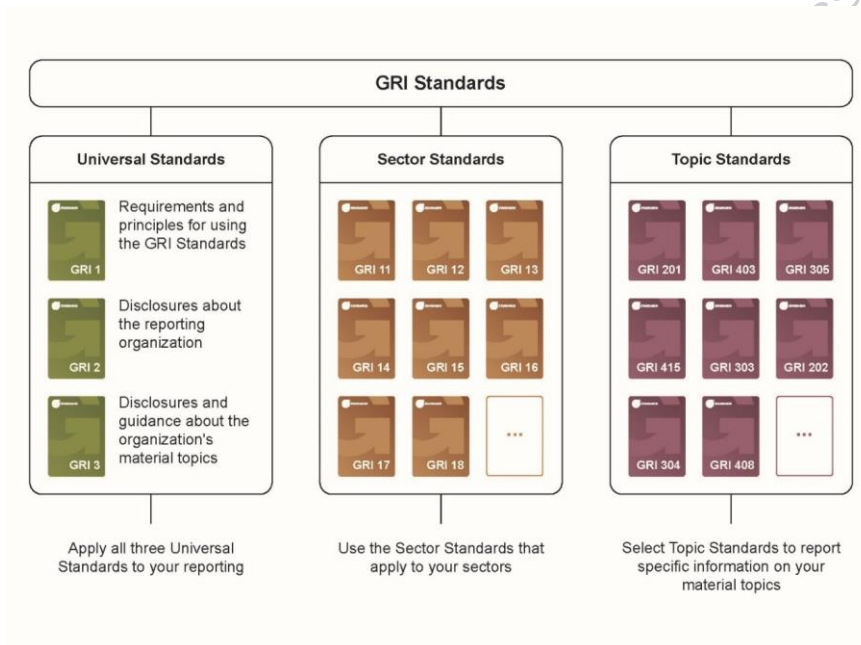
132 **Sector Standards**

133 The Sector Standards provide information for organizations about their likely material topics. The  
134 organization uses the Sector Standards that apply to its sectors when determining its material topics  
135 and when determining what to report for each material topic.

136 **Topic Standards**

137 The Topic Standards contain disclosures that the organization uses to report information about its  
138 impacts in relation to particular topics. The organization uses the Topic Standards according to the list  
139 of material topics it has determined using *GRI 3*.

140 **Figure 1. GRI Standards: Universal, Sector and Topic Standards**



141 **Using this Standard**

142 This Standard can be used by any organization – regardless of size, type, sector, geographic location,  
143 or reporting experience – to report information about its emissions-related **impacts**.

144 An organization reporting in accordance with the GRI Standards is required to report the following  
145 disclosures if it has determined emissions as a **material topic**:

- 146 • [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this Standard);
- 147 • [Clause 1.2](#) in this Standard. The organization is required to report clause 1.2 only if it is  
148 relevant to its impacts in relation to emissions;
- 149 • The disclosures from this Topic Standard that are relevant to the organization's impacts in  
150 relation to emissions (Disclosures 305-1 to 305-7).

151 See [Requirements 4 and 5 in GRI 1: Foundation 2021](#).

152 Reasons for omission are permitted for these requirements and disclosures.  
153 If the organization cannot comply with a disclosure or with a requirement in a disclosure (e.g.,  
154 because the required information is confidential or subject to legal prohibitions), the organization is  
155 required to specify the disclosure or the requirement it cannot comply with, and provide a reason for  
156 omission together with an explanation in the GRI content index. See [Requirement 6 in GRI 1:  
157 Foundation 2021](#) for more information on reasons for omission.

158 If the organization cannot report the required information about an item specified in a disclosure  
159 because the item (e.g., committee, policy, practice, process) does not exist, it can comply with the  
160 requirement by reporting this to be the case. The organization can explain the reasons for not having  
161 this item, or describe any plans to develop it. The disclosure does not require the organization to  
162 implement the item (e.g., developing a policy), but to report that the item does not exist.

163 If the organization intends to publish a standalone sustainability report, it does not need to repeat  
164 information that it has already reported publicly elsewhere, such as on web pages or in its annual  
165 report. In such a case, the organization can report a required disclosure by providing a reference in  
166 the GRI content index as to where this information can be found (e.g., by providing a link to the web  
167 page or citing the page in the annual report where the information has been published).

#### 168 **Requirements, guidance and defined terms**

169 The following apply throughout this Standard:

170 Requirements are presented in **bold font** and indicated by the word 'shall'. An organization must  
171 comply with requirements to report in accordance with the GRI Standards.

172 Requirements may be accompanied by guidance.

173 Guidance includes background information, explanations, and examples to help the organization  
174 better understand the requirements. The organization is not required to comply with guidance.

175 The Standards may also include recommendations. These are cases where a particular course of  
176 action is encouraged but not required.

177 The word 'should' indicates a recommendation, and the word 'can' indicates a possibility or option.

178 Defined terms are underlined in the text of the GRI Standards and linked to their definitions in the  
179 [Glossary](#). The organization is required to apply the definitions in the Glossary.

**Commented [SD8]:** This section has been aligned with the revised Universal Standards, but has been customized to this Topic Standard.

**Commented [SD9]:** This section is the same as in the revised Universal Standards.



# 1. Topic management disclosures

An organization reporting in accordance with the GRI Standards is required to report how it manages each of its material topics.

An organization that has determined emissions to be a material topic is required to report how it manages the topic using [Disclosure 3-3 in GRI 3: Material Topics 2021](#) (see clause 1.1 in this section). The organization is also required to report information about how it manages its emissions-related impacts using clause 1.2 in this section, if it is relevant to its specific impacts.

This section is therefore designed to supplement – and not replace – Disclosure 3-3 in [GRI 3](#).

## Requirements

**1.1** The reporting organization shall report how it manages emissions using [Disclosure 3-3 in GRI 3: Material Topics 2021](#).

**1.2** When reporting on GHG emissions targets, the reporting organization shall explain whether offsets were used to meet the targets, including the type, amount, criteria or scheme of which the offsets are part.

## Guidance

The reporting organization can also:

- explain whether it is subject to any country, regional, or industry-level emissions regulations and policies; and provide examples of these regulations and policies;
- disclose expenditures on treatment of emissions (such as expenditures for filters, agents) and for the purchase and use of emissions certificates.

**Commented [SD10]:** The Standard title and the overview of disclosures has been removed from this page.

**Commented [SD11]:** The title of this section has been updated. The revised Universal Standards no longer include 'management approach disclosures'.

**Original text:**  
Management approach disclosures

**Commented [SD12]:** This section has been updated.

**Original text:**  
Management approach disclosures are a narrative explanation of how an organization manages a material topic, the associated impacts, and stakeholders' reasonable expectations and interests. Any organization that claims its report has been prepared in accordance with the GRI Standards is required to report on its management approach for every material topic, as well as reporting topic-specific disclosures for those topics.

Therefore, this topic-specific Standard is designed to be used together with [GRI 103: Management Approach](#) in order to provide full disclosure of the organization's impacts. [GRI 103](#) specifies how to report on the management approach and what information to provide.

**Commented [SD13]:** This requirement has been updated to align with the revisions to [GRI 3: Material Topics 2021](#).

**Original text:**  
The reporting organization shall report its management approach for emissions using [GRI 103: Management Approach](#).

**Commented [SD14]:** This sentence has been updated. The revised Universal Standards no longer include the concept of 'management approach'.

**Original text:**  
When reporting its management approach for emissions, the reporting organization can also:

## 2. Topic disclosures

### Disclosure 305-1 Direct (Scope 1) GHG emissions

#### Requirements

The reporting organization shall report the following information:

- a. Gross direct (Scope 1) GHG emissions in metric tons of CO<sub>2</sub> equivalent.
- b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.
- c. Biogenic CO<sub>2</sub> emissions in metric tons of CO<sub>2</sub> equivalent.
- d. Base year for the calculation, if applicable, including:
  - i. the rationale for choosing it;
  - ii. emissions in the base year;
  - iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f. Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g. Standards, methodologies, assumptions, and/or calculation tools used.

#### Compilation requirements

- 2.1 When compiling the information specified in Disclosure 305-1, the reporting organization shall:
  - 2.1.1 exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions;
  - 2.1.2 report biogenic emissions of CO<sub>2</sub> from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH<sub>4</sub> and N<sub>2</sub>O), and biogenic emissions of CO<sub>2</sub> that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).

#### Recommendations

- 2.2 When compiling the information specified in Disclosure 305-1, the reporting organization should:
  - 2.2.1 apply emission factors and GWP rates consistently for the data disclosed;
  - 2.2.2 use the GWP rates from the IPCC assessment reports based on a 100-year timeframe;

**Commented [SD15]:** The title of this section has been updated. In the revised Universal Standards, 'Topic-specific Standards' were changed to 'Topic Standards'.

Original text:  
Topic-specific disclosures

**Commented [SD16]:** This has been updated throughout this Standard to align with the revised Universal Standards.

Original text:  
Reporting requirements

**Commented [SD17]:** A heading has been added for the requirements in clauses (e.g., 2.1) to clarify that these are compilation requirements.

**Commented [SD18]:** This has been updated throughout this Standard to align with the revised Universal Standards.

Original text:  
Reporting recommendations

- 234 2.2.3 select a consistent approach for consolidating direct (Scope 1) and energy indirect  
 235 (Scope 2) GHG emissions; choosing from the equity share, financial control, or  
 236 operational control methods outlined in the 'GHG Protocol Corporate Standard';
- 237 2.2.4 if subject to different standards and methodologies, describe the approach to  
 238 selecting them;
- 239 2.2.5 where it aids transparency or comparability over time, provide a breakdown of the  
 240 direct (Scope 1) GHG emissions by:
- 241 2.2.5.1 business unit or facility;
- 242 2.2.5.2 country;
- 243 2.2.5.3 type of source (stationary combustion, process, fugitive);
- 244 2.2.5.4 type of activity.

245 **Guidance**

246 **Guidance for Disclosure 305-1**

247 Direct (Scope 1) GHG emissions include, but are not limited to, the CO<sub>2</sub> emissions from the fuel  
 248 consumption as reported in [Disclosure 302-1](#) of [GRI 302: Energy 2016](#).

249 Direct (Scope 1) GHG emissions can come from the following sources owned or controlled by an  
 250 organization:

- 251 • Generation of electricity, heating, cooling and steam: these emissions result from combustion  
 252 of fuels in stationary sources, such as boilers, furnaces, and turbines – and from other  
 253 combustion processes such as flaring;
- 254 • Physical or chemical processing: most of these emissions result from the manufacturing or  
 255 processing of chemicals and materials, such as cement, steel, aluminum, ammonia, and  
 256 waste processing;
- 257 • Transportation of materials, products, waste, workers, and passengers: these emissions  
 258 result from the combustion of fuels in mobile combustion sources owned or controlled by the  
 259 organization, such as trucks, trains, ships, airplanes, buses, and cars;
- 260 • Fugitive emissions: these are emissions that are not physically controlled but result from  
 261 intentional or unintentional releases of GHGs. These can include equipment leaks from joints,  
 262 seals, packing, and gaskets; methane emissions (e.g., from coal mines) and venting; HFC  
 263 emissions from refrigeration and air conditioning equipment; and methane leakages (e.g.,  
 264 from gas transport).

265 Methodologies used to calculate the direct (Scope 1) GHG emissions can include:

- 266 • direct measurement of energy source consumed (coal, gas) or losses (refills) of cooling  
 267 systems and conversion to GHG (CO<sub>2</sub> equivalents);
- 268 • mass balance calculations;
- 269 • calculations based on site-specific data, such as for fuel composition analysis;
- 270 • calculations based on published criteria, such as emission factors and GWP rates;
- 271 • direct measurements of GHG emissions, such as continuous online analyzers;
- 272 • estimations.

273 If estimations are used due to a lack of default figures, the reporting organization can indicate the  
 274 basis and assumptions on which figures were estimated.

275 For recalculations of prior year emissions, the organization can follow the approach in the 'GHG  
 276 Protocol Corporate Standard'.

**Commented [SD19]:** The publication year has been added.

The publication year will be added to all Standard titles to clarify which version it refers to.

277 The chosen emission factors can originate from mandatory reporting requirements, voluntary  
278 reporting frameworks, or industry groups.

279 Estimates of GWP rates change over time as scientific research develops. GWP rates from the  
280 *Second Assessment Report* of the Intergovernmental Panel on Climate Change (IPCC) are used as  
281 the basis for international negotiations under the 'Kyoto Protocol'. Thus, such rates can be used for  
282 disclosing GHG emissions where it does not conflict with national or regional reporting requirements.  
283 The organization can also use the latest GWP rates from the most recent IPCC assessment report.

284 The organization can combine Disclosure 305-1 with Disclosures 305-2 (energy indirect/Scope 2  
285 GHG emissions) and 305-3 (other indirect/Scope 3 GHG emissions) to disclose total GHG emissions.

286 Further details and guidance are available in the 'GHG Protocol Corporate Standard'. See also  
287 references [1], [2], [12], [13], [14] and [19] in the [Bibliography](#).

**Commented [SD20]:** Throughout the Standard, the format for in-text referencing has been updated, and 'References section' has been replaced by 'Bibliography'.

Original text:

See also references 1, 2, 12, 13, 14 and 19 in the [References section](#).

288 **Disclosure 305-2 Energy indirect (Scope 2) GHG emissions**

289 **Requirements**

290 The reporting organization shall report the following information:

- 291 a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO<sub>2</sub>  
292 equivalent.
- 293 b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons  
294 of CO<sub>2</sub> equivalent.
- 295 c. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>,  
296 NF<sub>3</sub>, or all.
- 297 d. Base year for the calculation, if applicable, including:
- 298 i. the rationale for choosing it;
- 299 ii. emissions in the base year;
- 300 iii. the context for any significant changes in emissions that triggered recalculations  
301 of base year emissions.
- 302 e. Source of the emission factors and the global warming potential (GWP) rates used, or a  
303 reference to the GWP source.
- 304 f. Consolidation approach for emissions; whether equity share, financial control, or  
305 operational control.
- 306 g. Standards, methodologies, assumptions, and/or calculation tools used.

307 **Compilation requirements**

- 308 **2.3** When compiling the information specified in Disclosure 305-2, the reporting  
309 organization shall:
- 310 2.3.1 exclude any GHG trades from the calculation of gross energy indirect (Scope 2)  
311 GHG emissions;
- 312 2.3.2 exclude other indirect (Scope 3) GHG emissions that are disclosed as specified  
313 in Disclosure 305-3;
- 314 2.3.3 account and report energy indirect (Scope 2) GHG emissions based on the  
315 location-based method, if it has operations in markets without product or  
316 supplier-specific data;
- 317 2.3.4 account and report energy indirect (Scope 2) GHG emissions based on both the  
318 location-based and market-based methods, if it has any operations in markets  
319 providing product or supplier-specific data in the form of contractual  
320 instruments.

321 **Recommendations**

- 322 **2.4** When compiling the information specified in Disclosure 305-2, the reporting organization  
323 should:
- 324 2.4.1 apply emission factors and GWP rates consistently for the data disclosed;
- 325 2.4.2 use the GWP rates from the IPCC assessment reports based on a 100-year  
326 timeframe;

- 327 2.4.3 select a consistent approach for consolidating direct (Scope 1) and energy indirect  
 328 (Scope 2) GHG emissions, choosing from the equity share, financial control, or  
 329 operational control methods outlined in the 'GHG Protocol Corporate Standard';
- 330 2.4.4 if subject to different standards and methodologies, describe the approach to  
 331 selecting them;
- 332 2.4.5 where it aids transparency or comparability over time, provide a breakdown of the  
 333 energy indirect (Scope 2) GHG emissions by:
- 334 2.4.5.1 business unit or facility;
- 335 2.4.5.2 country;
- 336 2.4.5.3 type of source (electricity, heating, cooling, and steam);
- 337 2.4.5.4 type of activity.

338 **Guidance**

339 **Guidance for Disclosure 305-2**

340 Energy indirect (Scope 2) GHG emissions include, but are not limited to, the CO<sub>2</sub> emissions from the  
 341 generation of purchased or acquired electricity, heating, cooling, and steam consumed by an  
 342 organization – disclosed as specified in [Disclosure 302-1](#) of *GRI 302: Energy 2016*. For many  
 343 organizations, the energy indirect (Scope 2) GHG emissions that result from the generation of  
 344 purchased electricity can be much greater than their direct (Scope 1) GHG emissions.

345 The 'GHG Protocol Scope 2 Guidance' requires organizations to provide two distinct Scope 2 values:  
 346 a location-based and a market-based value. A location-based method reflects the average GHG  
 347 emissions intensity of grids on which energy consumption occurs, using mostly grid-average emission  
 348 factor data. A market-based method reflects emissions from electricity that an organization has  
 349 purposefully chosen (or its lack of choice). It derives emission factors from contractual instruments,  
 350 which include any type of contract between two parties for the sale and purchase of energy bundled  
 351 with attributes about the energy generation, or for unbundled attribute claims.

352 The market-based method calculation also includes the use of a residual mix, if the organization does  
 353 not have specified emissions-intensity from its contractual instruments. This helps prevent double  
 354 counting between consumers' market-based method figures. If a residual mix is unavailable, the  
 355 organization can disclose this and use grid-average emission factors as a proxy (which can mean that  
 356 the location-based and market-based are the same number until information on the residual mix is  
 357 available).

358 The reporting organization can apply the Quality Criteria in the 'GHG Protocol Scope 2 Guidance' so  
 359 that contractual instruments convey GHG emission rate claims and to prevent double counting. See  
 360 reference [18] in the [Bibliography](#).

361 For recalculations of prior year emissions, the organization can follow the approach in the 'GHG  
 362 Protocol Corporate Standard'.

363 The chosen emission factors can originate from mandatory reporting requirements, voluntary  
 364 reporting frameworks, or industry groups.

365 Estimates of GWP rates change over time as scientific research develops. GWP rates from the  
 366 *Second Assessment Report* of the IPCC are used as the basis for international negotiations under the  
 367 'Kyoto Protocol'. Thus, such rates can be used for disclosing GHG emissions where it does not  
 368 conflict with national or regional reporting requirements. The organization can also use the latest  
 369 GWP rates from the most recent IPCC assessment report.

370 The organization can combine Disclosure 305-2 with Disclosures 305-1 (direct/Scope 1 GHG  
 371 emissions) and 305-3 (other indirect/Scope 3 GHG emissions) to disclose total GHG emissions.

372 Further details and guidance are available in the 'GHG Protocol Corporate Standard'. Details on the  
 373 location-based and market-based methods are available in the 'GHG Protocol Scope 2 Guidance'.  
 374 See also references [1], [2], [12], [13], [14] and [18] in the [Bibliography](#).

375 **Disclosure 305-3 Other indirect (Scope 3) GHG emissions**

376 **Requirements**

377 The reporting organization shall report the following information:

- 378 a. **Gross other indirect (Scope 3) GHG emissions** in metric tons of **CO<sub>2</sub> equivalent**.
- 379 b. If available, the gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>,  
380 NF<sub>3</sub>, or all.
- 381 c. **Biogenic CO<sub>2</sub> emissions** in metric tons of CO<sub>2</sub> equivalent.
- 382 d. **Other indirect (Scope 3) GHG emissions categories and activities included in the**  
383 **calculation.**
- 384 e. **Base year** for the calculation, if applicable, including:
- 385 i. the rationale for choosing it;
- 386 ii. emissions in the base year;
- 387 iii. the context for any significant changes in emissions that triggered recalculations  
388 of base year emissions.
- 389 f. **Source of the emission factors and the global warming potential (GWP) rates used, or a**  
390 **reference to the GWP source.**
- 391 g. **Standards, methodologies, assumptions, and/or calculation tools used.**

392 **Compilation requirements**

- 393 **2.5 When compiling the information specified in Disclosure 305-3, the reporting**  
394 **organization shall:**
- 395 **2.5.1 exclude any GHG trades from the calculation of gross other indirect (Scope 3)**  
396 **GHG emissions;**
- 397 **2.5.2 exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy**  
398 **indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-**  
399 **2;**
- 400 **2.5.3 report biogenic emissions of CO<sub>2</sub> from the combustion or biodegradation of**  
401 **biomass that occur in its value chain separately from the gross other indirect**  
402 **(Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG**  
403 **(such as CH<sub>4</sub> and N<sub>2</sub>O), and biogenic emissions of CO<sub>2</sub> that occur in the life**  
404 **cycle of biomass other than from combustion or biodegradation (such as GHG**  
405 **emissions from processing or transporting biomass).**

406 **Recommendations**

- 407 **2.6 When compiling the information specified in Disclosure 305-3, the reporting organization**  
408 **should:**
- 409 2.6.1 apply emission factors and GWP rates consistently for the data disclosed;
- 410 2.6.2 use the GWP rates from the IPCC assessment reports based on a 100-year  
411 timeframe;
- 412 2.6.3 if subject to different standards and methodologies, describe the approach to  
413 selecting them;

- 414 2.6.4 list other indirect (Scope 3) GHG emissions, with a breakdown by upstream and  
415 downstream categories and activities;
- 416 2.6.5 where it aids transparency or comparability over time, provide a breakdown of the  
417 other indirect (Scope 3) GHG emissions by:
- 418 2.6.5.1 business unit or facility;
- 419 2.6.5.2 country;
- 420 2.6.5.3 type of source;
- 421 2.6.5.4 type of activity.

422 **Guidance**

423 **Guidance for Disclosure 305-3**

424 Other indirect (Scope 3) GHG emissions are a consequence of an organization's activities, but occur  
425 from sources not owned or controlled by the organization. Other indirect (Scope 3) GHG emissions  
426 include both upstream and downstream emissions. Some examples of Scope 3 activities include  
427 extracting and producing purchased materials; transporting purchased fuels in vehicles not owned or  
428 controlled by the organization; and the end use of products and services.

429 Other indirect emissions can also come from the decomposing of the organization's waste. Process-  
430 related emissions during the manufacture of purchased goods and fugitive emissions in facilities not  
431 owned by the organization can also produce indirect emissions.

432 For some organizations, GHG emissions that result from energy consumption outside of the  
433 organization can be much greater than their direct (Scope 1) or energy indirect (Scope 2) GHG  
434 emissions.

435 The reporting organization can identify other indirect (Scope 3) GHG emissions by assessing which of  
436 its activities' emissions:

- 437 • contribute significantly to the organization's total anticipated other indirect (Scope 3) GHG  
438 emissions;
- 439 • offer potential for reductions the organization can undertake or influence;
- 440 • contribute to climate change-related risks, such as financial, regulatory, supply chain, product  
441 and customer, litigation, and reputational risks;
- 442 • are deemed material by stakeholders, such as customers, suppliers, investors, or civil society;
- 443 • result from outsourced activities previously performed in-house, or that are typically  
444 performed in-house by other organizations in the same sector;
- 445 • have been identified as significant for the organization's sector;
- 446 • meet any additional criteria for determining relevance, developed by the organization or by  
447 organizations in its sector.

448 The organization can use the following upstream and downstream categories and activities from the  
449 'GHG Protocol Corporate Value Chain Standard' (see reference [15] in the [Bibliography](#)):

450 **Upstream categories**

- 451 1. Purchased goods and services
- 452 2. Capital goods
- 453 3. Fuel- and energy-related activities (not included in Scope 1 or Scope 2)
- 454 4. Upstream transportation and distribution
- 455 5. Waste generated in operations
- 456 6. Business travel



- 457 7. Employee commuting  
458 8. Upstream leased assets  
459 Other upstream

460 **Downstream categories**

- 461 9. Downstream transportation and distribution  
462 10. Processing of sold products  
463 11. Use of sold products  
464 12. End-of-life treatment of sold products  
465 13. Downstream leased assets  
466 14. Franchises  
467 15. Investments  
468 Other downstream

469 For each of these categories and activities, the organization can provide a figure in CO<sub>2</sub> equivalent or  
470 explain why certain data are not included.

471 For recalculations of prior year emissions, the organization can follow the approach in the 'GHG  
472 Protocol Corporate Value Chain Standard'.

473 The chosen emission factors can originate from mandatory reporting requirements, voluntary  
474 reporting frameworks, or industry groups.

475 Estimates of GWP rates change over time as scientific research develops. GWP rates from the  
476 *Second Assessment Report* of the IPCC are used as the basis for international negotiations under the  
477 'Kyoto Protocol'. Thus, such rates can be used for disclosing GHG emissions where it does not  
478 conflict with national or regional reporting requirements. The organization can also use the latest  
479 GWP rates from the most recent IPCC assessment report.

480 The organization can combine Disclosure 305-3 with Disclosures 305-1 (direct/Scope 1 GHG  
481 emissions) and 305-2 (energy indirect/Scope 2 GHG emissions) to disclose total GHG emissions.

482 See references [1], [2], [12], [13], [15], [17] and [19] in the [Bibliography](#).

483 **Disclosure 305-4 GHG emissions intensity**

484 **Requirements**

485 The reporting organization shall report the following information:

- 486 a. GHG emissions intensity ratio for the organization.
- 487 b. Organization-specific metric (the denominator) chosen to calculate the ratio.
- 488 c. Types of GHG emissions included in the intensity ratio; whether direct (Scope 1), energy  
489 indirect (Scope 2), and/or other indirect (Scope 3).
- 490 d. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.

491 **Compilation requirements**

492 **2.7** When compiling the information specified in Disclosure 305-4, the reporting  
493 organization shall:

- 494 **2.7.1** calculate the ratio by dividing the absolute GHG emissions (the numerator) by  
495 the organization-specific metric (the denominator);
- 496 **2.7.2** if reporting an intensity ratio for other indirect (Scope 3) GHG emissions, report  
497 this intensity ratio separately from the intensity ratios for direct (Scope 1) and  
498 energy indirect (Scope 2) emissions.

499 **Recommendations**

- 500 **2.8** When compiling the information specified in Disclosure 305-4, the reporting organization  
501 should, where it aids transparency or comparability over time, provide a breakdown of the  
502 GHG emissions intensity ratio by:
- 503 2.8.1 business unit or facility;
- 504 2.8.2 country;
- 505 2.8.3 type of source;
- 506 2.8.4 type of activity.

507 **Guidance**

508 **Guidance for Disclosure 305-4**

509 Intensity ratios can be provided for, among others:

- 510 • products (such as metric tons of CO<sub>2</sub> emissions per unit produced);
- 511 • services (such as metric tons of CO<sub>2</sub> emissions per function or per service);
- 512 • sales (such as metric tons of CO<sub>2</sub> emissions per sales).

513 Organization-specific metrics (denominators) can include:

- 514 • units of product;
- 515 • production volume (such as metric tons, liters, or MWh);
- 516 • size (such as m<sup>2</sup> floor space);
- 517 • number of full-time employees;
- 518 • monetary units (such as revenue or sales).

519 The reporting organization can report an intensity ratio for direct (Scope 1) and energy indirect (Scope  
520 2) GHG emissions combined, using the figures reported in Disclosures 305-1 and 305-2.

521 **Background**

522 Intensity ratios define GHG emissions in the context of an organization-specific metric. Many  
523 organizations track environmental performance with intensity ratios, which are often called normalized  
524 environmental impact data.

525 GHG emissions intensity expresses the amount of GHG emissions per unit of activity, output, or any  
526 other organization-specific metric. In combination with an organization's absolute GHG emissions,  
527 reported in Disclosures 305-1, 305-2, and 305-3, GHG emissions intensity helps to contextualize the  
528 organization's efficiency, including in relation to other organizations.

529 See references [13], [14], and [19] in the [Bibliography](#).

This document does not represent an official position of the GSSB

530 **Disclosure 305-5 Reduction of GHG emissions**

531 **Requirements**

532 The reporting organization shall report the following information:

- 533 a. **GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO<sub>2</sub>**  
534 **equivalent.**
- 535 b. **Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.**
- 536 c. **Base year or baseline, including the rationale for choosing it.**
- 537 d. **Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope  
538 **2), and/or other indirect (Scope 3).****
- 539 e. **Standards, methodologies, assumptions, and/or calculation tools used.**

540 **Compilation requirements**

541 **2.9 When compiling the information specified in Disclosure 305-5, the reporting**  
542 **organization shall:**

- 543 **2.9.1 exclude reductions resulting from reduced production capacity or outsourcing;**
- 544 **2.9.2 use the inventory or project method to account for reductions;**
- 545 **2.9.3 calculate an initiative's total reductions of GHG emissions as the sum of its**  
546 **associated primary effects and any significant secondary effects;**
- 547 **2.9.4 if reporting two or more Scope types, report the reductions for each separately;**
- 548 **2.9.5 report reductions from offsets separately.**

549 **Recommendations**

550 2.10 When compiling the information specified in Disclosure 305-5, the reporting organization  
551 should, if subject to different standards and methodologies, describe the approach to selecting  
552 them.

553 **Guidance**

554 **Guidance for Disclosure 305-5**

555 The reporting organization can prioritize disclosing reduction initiatives that were implemented in the  
556 reporting period, and that have the potential to contribute significantly to reductions. Reduction  
557 initiatives and their targets can be described in the management approach for this topic.

558 Reduction initiatives can include:

- 559 • process redesign;
- 560 • conversion and retrofitting of equipment;
- 561 • fuel switching;
- 562 • changes in behavior;
- 563 • offsets.

564 The organization can report reductions disaggregated by initiatives or groups of initiatives.

565 This disclosure can be used in combination with Disclosures 305-1, 305-2, and 305-3 of this Standard  
566 to monitor the reduction of GHG emissions with reference to the organization's targets, or to  
567 regulations and trading systems at international or national level.

**Commented [SD21]:** This is an example of text within the disclosures that needs to be rewritten, because the concept of 'management approach' is no longer included in the revised Universal Standards.

568 See references [12], [13], [14], [15], [16], and [19] in the [Bibliography](#).

569 **Guidance for clause 2.9.2**

570 The inventory method compares reductions to a base year. The project method compares reductions  
571 to a baseline. Further details on these methods are available in references [15] and [16] in the  
572 [Bibliography](#).

573 **Guidance for clause 2.9.3**

574 Primary effects are the elements or activities designed to reduce GHG emissions, such as carbon  
575 storage. Secondary effects are smaller, unintended consequences of a reduction initiative, including  
576 changes to production or manufacture, which result in changes to GHG emissions elsewhere. See  
577 reference [14] in the [Bibliography](#).

This document does not represent an official position of the GSSB

578 **Disclosure 305-6 Emissions of ozone-depleting substances (ODS)**

579 **Requirements**

580 The reporting organization shall report the following information:

- 581 a. Production, imports, and exports of **ODS** in metric tons of **CFC-11 (trichlorofluoromethane)**  
582 **equivalent.**
- 583 b. Substances included in the calculation.
- 584 c. Source of the emission factors used.
- 585 d. Standards, methodologies, assumptions, and/or calculation tools used.

586 **Compilation requirements**

587 **2.11 When compiling the information specified in Disclosure 305-6, the reporting**  
588 **organization shall:**

589 **2.11.1 calculate the production of ODS as the amount of ODS produced, minus the**  
590 **amount destroyed by approved technologies, and minus the amount entirely**  
591 **used as feedstock in the manufacture of other chemicals;**

Production of ODS
=
ODS produced
-
ODS destroyed by approved technologies
-
ODS entirely used as feedstock in the manufacture of other chemicals

600 **2.11.2 exclude ODS recycled and reused.**

601 **Recommendations**

602 **2.12 When compiling the information specified in Disclosure 305-6, the reporting organization**  
603 **should:**

604 **2.12.1 if subject to different standards and methodologies, describe the approach to**  
605 **selecting them;**

606 **2.12.2 where it aids transparency or comparability over time, provide a breakdown of the**  
607 **ODS data by:**

608 **2.12.2.1 business unit or facility;**

609 **2.12.2.2 country;**

610 **2.12.2.3 type of source;**

611 **2.12.2.4 type of activity.**

612 **Guidance**

613 **Guidance for Disclosure 305-6**

614 The reporting organization can report separate or combined data for the substances included in the  
615 calculation.

616 **Background**

617 Measuring ODS production, imports, and exports helps to indicate how an organization complies with  
618 legislation. This is particularly relevant if the organization produces or uses ODS in its processes,  
619 products and services and is subject to phase-out commitments. Results on ODS phase-out help to  
620 indicate the organization's position in any markets affected by regulation on ODS.

621 This disclosure covers the substances included in Annexes A, B, C, and E of the 'Montreal Protocol'  
622 as well as any other ODS produced, imported, or exported by an organization.

623 See references [1], [2], [8] and [9] in the [Bibliography](#).

This document does not represent an official position of the GSSB

624 **Disclosure 305-7 Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and**  
625 **other significant air emissions**

626 **Requirements**

627 The reporting organization shall report the following information:

628 a. **Significant air emissions**, in kilograms or multiples, for each of the following:

- 629 i. **NO<sub>x</sub>**
- 630 ii. **SO<sub>x</sub>**
- 631 iii. **Persistent organic pollutants (POP)**
- 632 iv. **Volatile organic compounds (VOC)**
- 633 v. **Hazardous air pollutants (HAP)**
- 634 vi. **Particulate matter (PM)**
- 635 vii. **Other standard categories of air emissions identified in relevant regulations**

636 b. **Source of the emission factors used.**

637 c. **Standards, methodologies, assumptions, and/or calculation tools used.**

638 **Compilation requirements**

639 **2.13 When compiling the information specified in Disclosure 305-7, the reporting**  
640 **organization shall select one of the following approaches for calculating significant air**  
641 **emissions:**

642 **2.13.1 Direct measurement of emissions (such as online analyzers);**

643 **2.13.2 Calculation based on site-specific data;**

644 **2.13.3 Calculation based on published emission factors;**

645 **2.13.4 Estimation. If estimations are used due to a lack of default figures, the**  
646 **organization shall indicate the basis on which figures were estimated.**

647 **Recommendations**

648 **2.14 When compiling the information specified in Disclosure 305-7, the reporting organization**  
649 **should:**

650 **2.14.1 if subject to different standards and methodologies, describe the approach to**  
651 **selecting them;**

652 **2.14.2 where it aids transparency or comparability over time, provide a breakdown of the air**  
653 **emissions data by:**

654 **2.14.2.1 business unit or facility;**

655 **2.14.2.2 country;**

656 **2.14.2.3 type of source;**

657 **2.14.2.4 type of activity.**



658 **Guidance**

659 See references [3], [4], [5], [6] and [10] in the [Bibliography](#).

This document does not represent an official position of the GSSB

## Glossary

660

661 This glossary provides definitions for terms used in this Standard. The organization is required to  
662 apply these definitions when using the GRI Standards.

663 The definitions included in this glossary may contain terms that are further defined in the complete  
664 [GRI Standards Glossary](#). All defined terms are underlined. If a term is not defined in this glossary or in  
665 the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

### 666 **base year**

667 historical datum (such as year) against which a measurement is tracked over time

### 668 **baseline**

669 starting point used for comparisons

670 **Note:** In the context of energy and emissions reporting, the baseline is the projected energy  
671 consumption or emissions in the absence of any reduction activity.

### 672 **biogenic carbon dioxide (CO<sub>2</sub>) emission**

673 emission of CO<sub>2</sub> from the combustion or biodegradation of biomass

### 674 **carbon dioxide (CO<sub>2</sub>) equivalent**

675 measure used to compare the emissions from various types of greenhouse gas (GHG) based on their  
676 global warming potential (GWP).

677 **Note:** The CO<sub>2</sub> equivalent for a gas is determined by multiplying the metric tons of the gas by the  
678 associated GWP.

### 679 **CFC-11 (trichlorofluoromethane) equivalent**

680 measure used to compare various substances based on their relative ozone depletion potential (ODP)

681 **Note:** The reference level of 1 is the potential of CFC-11 (trichlorofluoromethane) and CFC-12  
682 (dichlorodifluoromethane) to cause ozone depletion.

### 683 **direct (Scope 1) GHG emissions**

684 GHG emissions from sources that are owned or controlled by an organization

685 **Note 1:** A GHG source is any physical unit or process that releases GHG into the atmosphere.

686 **Note 2:** Direct (Scope 1) GHG emissions can include the CO<sub>2</sub> emissions from fuel consumption.

### 687 **energy indirect (Scope 2) GHG emissions**

688 GHG emissions that result from the generation of purchased or acquired electricity, heating, cooling,  
689 and steam consumed by an organization

### 690 **global warming potential (GWP)**

691 value describing the radiative forcing impact of one unit of a given GHG relative to one unit of CO<sub>2</sub>  
692 over a given period of time

693 **Note:** GWP values convert GHG emissions data for non-CO<sub>2</sub> gases into units of CO<sub>2</sub> equivalent.

### 694 **greenhouse gas (GHG)**

695 gas that contributes to the greenhouse effect by absorbing infrared radiation

**Commented [SD22]:** The glossary has been updated.

Please note that those definitions that are only included in this Topic Standard have not yet been updated to the style used in the revised Universal Standards. This work still needs to be completed. The terms 'impact' and 'material topics' are presented as in the revised Universal Standards, because they have been taken from the revised Universal Standards.

**Commented [SD23]:** This section has been updated.

#### Original text:

This Glossary includes definitions for terms used in this Standard, which apply when using this Standard. These definitions may contain terms that are further defined in the complete [GRI Standards Glossary](#).

All defined terms are underlined. If a term is not defined in this Glossary or in the complete [GRI Standards Glossary](#), definitions that are commonly used and understood apply.

696 **greenhouse gas (GHG) trade**

697 purchase, sale or transfer of GHG emission offsets or allowances

698 **impact**

699 effect the organization has or could have on the economy, environment, and people, including on their

700 human rights, which in turn can indicate its contribution (negative or positive) to sustainable

701 development

702 Note 1: Impacts can be actual or potential, negative or positive, short-term or long-term, intended or

703 unintended, and reversible or irreversible.

704 Note 2: See [section 2.1 in GRI 1: Foundation 2021](#) for more information on 'impact'.

705 **material topics**

706 topics that represent the organization's most significant impacts on the economy, environment, and

707 people, including impacts on their human rights

708 Note: See [section 2.2 in GRI 1: Foundation 2021](#) and [section 1 in GRI 3: Material Topics 2021](#) for

709 more information on 'material topics'.

710 **other indirect (Scope 3) GHG emissions**

711 indirect GHG emissions not included in energy indirect (Scope 2) GHG emissions that occur outside

712 of the organization, including both upstream and downstream emissions

713 **ozone-depleting substance (ODS)**

714 substance with an ozone depletion potential (ODP) greater than 0 that can deplete the stratospheric

715 ozone layer

716 **Note:** Most ODS are controlled under the United Nations Environment Programme (UNEP), 'Montreal

717 Protocol on Substances that Deplete the Ozone Layer', 1987, and its amendments, and include

718 chlorofluorocarbons (CFCs), hydrochlorofluorocarbons (HCFCs), halons, and methyl bromide.

719 **reduction of greenhouse gas (GHG) emissions**

720 decrease in GHG emissions or increase in removal or storage of GHG from the atmosphere, relative

721 to baseline emissions

722 **Note:** Primary effects will result in GHG reductions, as will some secondary effects. An initiative's total

723 GHG reductions are quantified as the sum of its associated primary effect(s) and any significant

724 secondary effects (which may involve decreases or countervailing increases in GHG emissions).

725 **Scope of GHG emissions**

726 classification of the operational boundaries where GHG emissions occur

727 **Note 1:** Scope classifies whether GHG emissions are created by an organization itself, or are created

728 by other related organizations, for example electricity suppliers or logistics companies.

729 **Note 2:** There are three classifications of Scope: [Scope 1](#), [Scope 2](#) and [Scope 3](#).

730 **Note 3:** The classification of Scope derives from the World Resources Institute (WRI) and World

731 Business Council for Sustainable Development (WBCSD), 'GHG Protocol Corporate Accounting and

732 Reporting Standard', Revised Edition, 2004.

733 **significant air emission**

734 air emission regulated under international conventions and/or national laws or regulations

735 **Note:** Significant air emissions include those listed on environmental permits for an organization's

736 operations.

**Commented [SD24]:** These terms have been updated with the revised definitions of 'impact' and 'material topics' in the revised Universal Standards.

737

## Bibliography

738 This section lists authoritative intergovernmental instruments and additional references used in  
739 developing this Standard.

### 740 **Authoritative instruments:**

- 741 1. Intergovernmental Panel on Climate Change (IPCC), *Climate Change 1995: The Science of*  
742 *Climate Change, Contribution of Working Group I to the Second Assessment Report of the*  
743 *Intergovernmental Panel on Climate Change*, 1995.
- 744 2. Intergovernmental Panel on Climate Change (IPCC), *Climate Change 2007: The Physical*  
745 *Science Basis, Contribution of Working Group I to the Fourth Assessment Report of the*  
746 *Intergovernmental Panel on Climate Change*, 2007.
- 747 3. United Nations Economic Commission for Europe (UNECE) Convention, 'Geneva Protocol  
748 concerning the Control of Emissions of Volatile Organic Compounds or their Transboundary  
749 Fluxes', 1991.
- 750 4. United Nations Economic Commission for Europe (UNECE) Convention, 'Gothenburg Protocol to  
751 Abate Acidification, Eutrophication and Ground-level Ozone', 1999.
- 752 5. United Nations Economic Commission for Europe (UNECE) Convention, 'Helsinki Protocol on the  
753 Reduction of Sulphur Emissions or their Transboundary Fluxes', 1985.
- 754 6. United Nations Economic Commission for Europe (UNECE) Convention, 'Sofia Protocol  
755 concerning the Control of Emissions of Nitrogen Oxides or their Transboundary Fluxes', 1988.
- 756 7. United Nations Environment Programme (UNEP) and World Meteorological Organization (WMO),  
757 *Integrated Assessment of Black Carbon and Tropospheric Ozone*, 2011.
- 758 8. United Nations Environment Programme (UNEP), 'Montreal Protocol on Substances that Deplete  
759 the Ozone Layer', 1987.
- 760 9. United Nations Environment Programme (UNEP), *Standards and Codes of Practice to Eliminate*  
761 *Dependency on Halons - Handbook of Good Practices in the Halon Sector*, 2001.
- 762 10. United Nations Environment Programme (UNEP) Convention, 'Stockholm Convention on  
763 Persistent Organic Pollutants (POPs)', Annex A, B, and C, 2009.
- 764 11. United Nations (UN) Framework Convention, 'United Nations Framework Convention on Climate  
765 Change', 1992.
- 766 12. United Nations (UN) Protocol, 'Kyoto Protocol to the United Nations Framework Convention on  
767 Climate Change', 1997.

### 768 **Additional references:**

- 769 13. CDP, *Investor CDP Information Request*, updated annually.
- 770 14. World Resources Institute (WRI) and World Business Council for Sustainable Development  
771 (WBCSD), 'GHG Protocol Corporate Accounting and Reporting Standard', Revised Edition, 2004.
- 772 15. World Resources Institute (WRI) and World Business Council for Sustainable Development  
773 (WBCSD), 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard',  
774 2011.
- 775 16. World Resources Institute (WRI) and World Business Council for Sustainable Development  
776 (WBCSD), 'GHG Protocol for Project Accounting', 2005.
- 777 17. World Resources Institute (WRI) and World Business Council for Sustainable Development  
778 (WBCSD), 'GHG Protocol Product Life Cycle Accounting and Reporting Standard', 2011.
- 779 18. World Resources Institute (WRI) and World Business Council for Sustainable Development  
780 (WBCSD), 'GHG Protocol Scope 2 Guidance. An amendment to the GHG Protocol Corporate  
781 Standard', 2015.

**Commented [SD25]:** The title of this section has been updated.

Original text:  
References

**Commented [SD26]:** This sentence has been updated.

Original text:  
The following documents informed the development of this Standard and can be helpful for understanding and applying it.

**Commented [SD27]:** This heading has been updated.

Original text:  
Authoritative intergovernmental instruments

**Commented [SD28]:** This heading has been updated.

Original text:  
Other relevant references

782 19. World Resources Institute (WRI) and World Business Council for Sustainable Development  
783 (WBCSD), 'Greenhouse Gas Protocol Accounting Notes, No. 1, Accounting and Reporting  
784 Standard Amendment', 2012.

This document does not represent an official position of the GSSB

785 [??@globalreporting.org](mailto:??@globalreporting.org)

786 [www.globalreporting.org](http://www.globalreporting.org)

787 GRI

788 PO Box 10039

789 1001 EA

790 Amsterdam

791 The Netherlands

This document does not represent an official position of the GSSB