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GRI Topic Standard Project for Climate Change – GSSB basis for conclusions for *GRI 103: Energy 2025*

Summary of Public Comments on the Exposure Draft of the Standards, and GSSB Responses

Date	19 March 2025
Project	GRI Topic Standard Project for Climate Change
Description	

This document summarizes the significant issues raised by respondents on the GRI Energy exposure draft during the public comment period from 21 November 2023 to 29 February 2024. This document outlines the draft responses from the Global Sustainability Standards Board (GSSB) to the significant issues raised based on discussions and recommendations by the Climate Change Technical Committee.

The full set of public comments can be downloaded from the Topic Standard Project for Climate Change page on the GRI website.

GRI 103: Energy 2025 can be downloaded here.

Contents

About this document

This document summarizes the significant issues raised by respondents regarding the GRI Energy exposure draft during the public comment period from 21 November 2023 to 29 February 2024.

The document includes the feedback provided by respondents through the public comment survey hosted on the Topic Standard Project for Climate Change page and the feedback submitted by email.

All individual comments received, together with an analysis of the significant issues raised, were considered by the GRI Climate Change Technical Committee. The recommendations of the technical committee (TC) were shared with the Global Sustainability Standards Board (GSSB) for consideration in the development of the Topic Standards for Climate Change and Energy. This document provides a summary of how the GSSB has responded to the significant issues raised in the public comment period.

The full set of comments received can be downloaded from the Topic Standard Project for Climate Change page on the GSSB website.

GRI 103: Energy 2025 can be downloaded [here].

Introduction

Objectives for revising the GRI climate change-related disclosures

The project proposal for the review of the climate change-related disclosures in *GRI 302: Energy 2016*, *GRI 305: Emissions 2016* (Disclosures 305-1 to 305-5), and *GRI 201: Economic Performance 2016* (Disclosure 201-2: Financial implications and other risks and opportunities due to climate change) was approved by the GSSB, GRI's independent standard-setting body, at its meeting on February 2023. The project's primary objective was to review the GRI climate change-related disclosures to represent internationally agreed best practices and align with recent developments and the relevant authoritative intergovernmental instruments in the field of climate change. The project also aimed to incorporate new issues to reflect the stakeholders' expectations related to reporting climate change-related impacts that have evolved and broadened beyond energy and GHG emissions reporting.

The project followed the GSSB Due Process Protocol. In May 2023, the GSSB appointed a multi-stakeholder technical committee of 13 experts representing all five GRI constituencies. The technical committee informed the revision of the Standards by convening throughout 2023-2024 in seven meetings.

Scope of the public comment

The Climate Change and Energy Standard exposure drafts were open for public comment, as required by the GSSB Due Process Protocol, from 21 November 2023 to 29 February 2024.

Respondents were invited to submit feedback on the clarity, feasibility, and relevance of the significant proposals in the exposure drafts.

Several outreach activities were carried out during the public comment period, including four global webinars and ten regional events. Approximately 3,000 individuals registered for the global webinars, and almost 1,000 participants attended the regional webinars in Africa, China, Latin America, and North America. In addition, GRI participated in four events at COP 28. Through the outreach activities, GRI reached a global audience of over 10,000. Appendix 1. Participation in regional events and webinars contains an overview of these events.

Comments collected during PCP activities such as workshops or webinars, though not considered official public comment submissions, were also taken into account when they aided understanding or flagged a significant issue not raised in the official submissions.

Overview of participation in public comment

Respondents were invited to submit comments on the Climate Change and Energy Standards exposure draft using an online survey. The link to the survey was made available on the Climate Change project page. Respondents could also submit an official letter or statement to climate@globalreporting.org.

A total of 92 submissions from individuals and organizations were received, consisting of 89 completed surveys and three letters. See Figures 1 and 2 for a breakdown of submissions by region and stakeholder constituency. Submissions were received from all five stakeholder constituencies represented by the GSSB: business enterprises, civil society organizations, investment institutions, labor, and mediating institutions.

Figure 1. Breakdown of all submissions received by geographic region

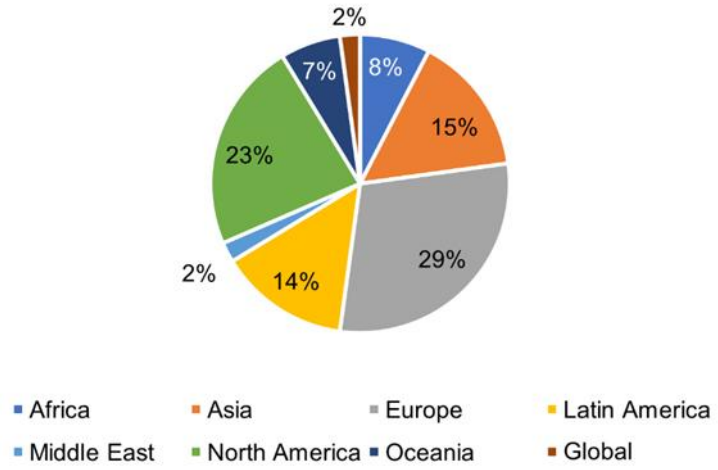
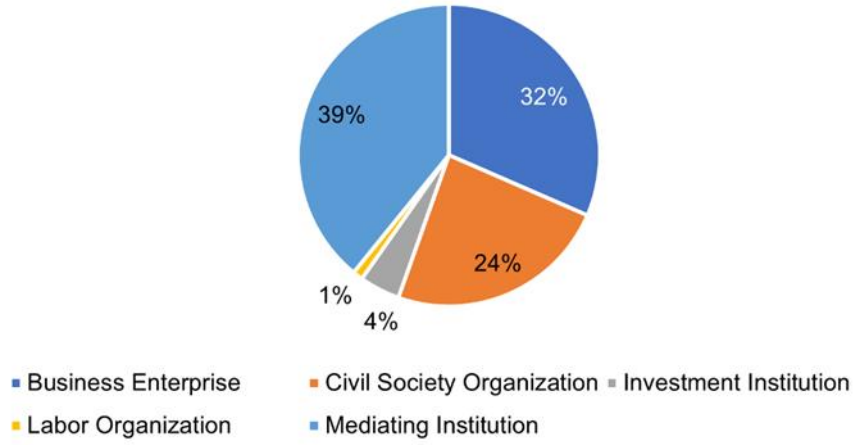


Figure 2. Breakdown of all submissions received by constituency



For more details on the submissions received, see:

- Full set of comments on the Climate Change project page.

Methodology for analyzing comments

The Standards Division collated all comments submitted by respondents.

Each comment was categorized by disclosures. Then, each comment was analyzed by:

- type – e.g., requirement, guidance, general;
- theme – e.g., transition plan, CAPEX, biodiversity;

- category – e.g., clear, unclear, not feasible, redundant;
- action – e.g., draft, TC discussion, climate team discussion.

When a respondent raised several points in one comment, the points were separated into distinct comments.

The qualifiers indicated in Table 1 have been used to indicate the percentage of comments provided on specific items. Given that the survey mostly contained open questions to enable respondents to provide feedback on sections of interest, not all respondents provided comments on all sections of the exposure draft. Consequently, certain sections or disclosures have a relatively low number of comments compared to the overall number of comments.

Most of the feedback received on the Energy exposure draft falls into the qualifiers 'one', 'a few', and 'some'. No feedback that falls into 'many' or 'majority' qualifiers was received.

The same qualifiers have been used to indicate the percentage of respondents who expressed support for the new disclosures introduced by the Climate Change Project.

Table 1. Qualifiers indicating the percentage of comments/respondents.

Qualifier	Comments
Majority	> 50%
Many	30-50%
Some	10-30%
A few	< 10%
One	1

Significant issues and GSSB responses

In line with the GSSB Due Process Protocol, this section summarizes the significant issues raised by respondents, outlines proposed changes to the Energy Standards exposure draft, and explains why significant changes recommended by respondents were, or were not, accepted by the GSSB.

The significant issues identified have been organized into the following sections:

- Issues by disclosure
- Cross-cutting issues

This section includes references to the Energy exposure draft and the final version of *GRI 103: Energy 2025*. The titles in the exposure draft are used when referring to the content of the exposure draft. When referring to the content in the final Standard, the titles in *GRI 103: Energy 2025* are used.

Where text from *GRI 103: Energy 2025* is different from that in the exposure draft, the wording is provided in bold throughout the basis for conclusion.

GRI 103: Energy

Issues by disclosure

EN-1 Energy policies and commitments (GRI 103-1 in the final Standard)

The majority of respondents expressed appreciation for this new management disclosure, recognizing that it effectively increases transparency by requiring organizations to report on energy policies, efficiency, renewable energy use, and decarbonization efforts, aligning with global goals and, therefore, being a relevant disclosure.

a) Impacts associated with energy consumption and transition to renewables

A few comments suggested adding content on impacts related to energy consumption and the transition to renewable energy, preferably at the requirement level.

GSSB response: Requirement 103-1-b was included to report impacts related to energy consumption and the transition to renewable energy sources. Further guidance was developed on this requirement to report impacts on people and the environment. This includes examples of positive and negative impacts on people and biodiversity. The guidance also recommends reporting on actions taken by the organization to manage those impacts.

b) Energy policy in the value chain

A few comments were received on the importance of reporting energy policies that apply to the value chain (e.g., procurement policies)

GSSB response: Disclosure 103-1 covers policies and commitments across the organization's activities and upstream and downstream value chains. A clarification was added in the guidance to 103-1-a as follows: **[This requirement covers policies and commitments that apply to the organization's activities and its upstream and downstream value chain]**.

EN-2 Energy consumption and self-generation within the organization (GRI 103-2 in the final Standard)

a) Scope and structure of Disclosure 103-2

A few comments were received on the overall requirements' structure, requirements, and guidance clarity.

Further comments asked for more clarity on the scope of the disclosure, specifically on whether and how energy generation is covered, and pointed out the absence of requirements on self-generated non-renewable electricity consumption (parallel to EN-2-c) and fuel sold (parallel to EN-2-d).

GSSB response: The requirements' wording and guidance information were rearranged, and additional guidance was introduced to enhance clarity.

In order to clarify the scope of the disclosure, its title was changed from 'Energy consumption and generation within the organization' to 'Energy consumption and self-generation within the organization'. A sentence was added in the guidance of 103-2-a to allow ('can') for reporting on the consumption of fuel purchased and fuel self-generated separately. This information is not required as fuel self-generation is primarily considered relevant for some sectors such as oil and gas and coal.

Similarly, requirements on self-generated non-renewable electricity consumption and fuel sold were not added due to the sectoral nature of the information.

b) Contractual instruments' quality criteria and purchased electricity information

A few comments were received on the formulation of contractual instruments' quality criteria, particularly physical and temporal connection, expressing concerns about their feasibility and universal applicability.

A few comments requested the inclusion of information on how to report on renewable electricity certificates (RECs), both purchased and consumed and sold after self-generation.

Another few comments asked for further guidance on using national grid/grid average/residual mix information in reporting the breakdown by renewable and non-renewable energy sources for purchased electricity when contractual instruments are unavailable.

GSSB response: In order to facilitate the applicability of quality criteria for all the contractual instruments in all jurisdictions, the quality criteria on physical and temporal connection were rephrased and aligned with GHG Protocol Scope 2 Guidance. Guidance to 103-2-e was modified to recommend that organizations describe how they strive for temporal and physical connection for contractual instruments. Examples were added.

It was decided to include a reference to Energy Attribute Certificates (EACs), a more jurisdiction-neutral term than RECs, throughout the disclosure in reference to contractual instruments for purchased electricity consumption. A recommendation was added in the Guidance to 103-2-d on self-generated renewable electricity sold to report a breakdown by electricity sold together with contractual instruments and electricity sold with attributes retained.

Guidance was added to 103-2-b to clarify that the organization should report whether the information on purchased electricity from renewable sources was calculated based on average grid data (location-based) or contractual instruments purchased. It should also include information on how it purchases electricity from the grid and the percentage of energy sources from the grid mix.

c) Energy consumption activities

A few comments asked for more detailed guidance on reporting the activities in which energy is consumed.

GSSB response: Additional guidance was drafted, including examples explaining that activities refer to drivers of energy consumption and suggesting ('can') reporting a breakdown by the top five energy activities of organizations that result in energy consumption and combining all other activities into an 'other' category.

EN-3 Upstream and downstream energy consumption (GRI 103-3 in the final Standard)

a) Excessive reporting burden

Some comments expressed worries about the reporting burden of collecting the data to report under Disclosure EN-3 in terms of:

a) Feasibility of collecting the data for the upstream and downstream value chain.

b) Accuracy of the data in the downstream value chain, concerns about 'product energy footprint'.

c) Methodological challenges to reporting energy consumption in the upstream and downstream value chain.

Some comments expressed that they would like Disclosure EN-3 to be deleted. Other responses highlighted the importance of keeping Disclosure EN-3.

A few comments suggested replacing the metrics of EN-3 to give it a qualitative focus, making the disclosure a narrative one, and focusing more on policies and actions involving the value chain to facilitate the energy transition.

GSSB response: After consultation with technical experts and best-in-class reporters, it was agreed to keep the ambition and the metrics on upstream and downstream energy consumption in the disclosure, as qualitative aspects concerning energy transition are already covered under 103-1.

The requirement text of 103-3-a was changed to require listing the upstream and downstream categories in which significant energy consumption occurs. Further guidance was added on how to compile the information required. Moreover, the breakdown by category was moved to the guidance as a recommendation.

Furthermore, additional guidance was added specifying that if the organization is unable to use primary data to report on significant energy consumption, it can use estimations. New guidance to 103-3-a explains that the organization should use all reasonable and supportable information available at the reporting date to measure upstream and downstream energy consumption.

EN-4 Energy intensity (GRI 103-4 in the final Standard)

a) Intensity ratio on value chain energy consumption

Some feedback expressed doubts about calculating energy intensity using energy consumption upstream and downstream in the value chain (under requirement EN-4-b-ii), noting that upstream and downstream energy consumption is difficult information to gain.

GSSB response: Guidance was added to 103-4-b, explaining the transparency purpose of the requirement, which is to report what is covered by the energy intensity ratio. This allows the organization to select the scope of the energy consumption data included without the requirement to report each option.

b) Comparability issue

A few comments noted that the requirements in Disclosure EN-4 are very flexible and do not enable easy comparisons among organizations, suggesting the need to require specific denominators instead.

A few comments suggested including methodological guidance on calculating energy intensity to improve and ease comparability.

GSSB response: Guidance to 103-4-a (on the choice of a denominator relevant to the organization's industry) was expanded, including examples and the recommendation to report possible industry standards according to which it calculated the ratio(s) reported, along with details on the methodologies used and assumptions made.

Feedback on additional sectoral guidance will be passed on to the relevant GRI Sector Standards projects.

EN-5 Reduction in energy consumption (GRI 103-5 in the final Standard)

a) Value chain energy consumption reduction

Some comments noted that it is not always feasible to report energy reduction in the value chain (under requirement EN-5-c) due to difficulties collecting data from upstream and downstream value chains.

GSSB response: Guidance was added to requirement 103-5-c, explaining the transparency purpose of the requirement, which is to report what is covered by the energy consumption reduction, allowing the organization to select the scope of the energy consumption data included without the requirement to report each option.

b) Reductions in energy requirements of products and services

A few comments recommended keeping a stand-alone disclosure on products and services. However, most of these comments underlined the importance of this information in sector-specific cases.

GSSB response: The disclosure structure was maintained after consultation with technical experts. This was decided based on the following:

- the current disclosure formulation allows organizations to report information on energy requirements of products and services (under requirement 103-5-c, for example, categories 10, 11, or 12);
- most of the comments were sector-specific in nature.

Moreover, the feedback on additional sectoral guidance on reductions in energy requirements of products and services in sector-specific cases will be passed to the relevant GRI Sector Standards projects.

Cross-cutting issues

a) Methodology framework and assurance

A few comments highlighted the importance of providing guidance or methodologies to calculate energy consumption, set targets, and quantify energy consumption reductions to enhance comparability. In this context, data assurance was also mentioned to increase robustness.

GSSB response: As there is currently no globally accepted authoritative source for methodology on these themes and based on GRI's role as a reporting standard setter (not a methodological framework), it was decided not to mention any specific framework, keeping the focus on reporting the chosen methodological framework to enhance transparency.

Regarding Disclosure 103-5 (Reduction in energy consumption), in order to provide methodological guidance and normalize data and in line with the changes made to Disclosure 102-4-j (GHG emissions reduction targets and progress), the addition was made to requirement 103-5-a to report whether the reduction is due to the organization's conservation and efficiency initiatives or due to other factors and an explanation of how this was assessed.

Appendix 1. Participation in regional events and webinars

Table 2: Overview of events and webinars

Events	Date	Number of attendees
Global webinar – morning session	28 November 2023	946 attendees 2481 registered
Global webinar – afternoon session	28 November 2023	603 attendees 1758 registered
COP28 - Systematic transformation with circularity in mind (Sustainable Innovation Forum)	5 December 2023	N/A
COP28 - Climate – Nature nexus in global sustainability reporting	6 December 2023	N/A
COP28 - Frameworks and Standards for nature and climate	9 December 2023	30 attendees
COP28 - Impact of corporate disclosures on climate action, learnings from the energy sector, and the feasibility of using methane disclosures in the agri-food	5 December 2023	N/A
Global Q&A webinar – morning session	18 January 2024	844 attendees 2542 registered
Global Q&A webinar – afternoon session	24 January 2024	539 attendees 1630 registered
Africa		
Alternative Mining Indaba	7 February 2024	20 attendees
Webinar for Africa	20 February 2024	109 attendees
China		
Stock Exchange Event (Syntao) - China SIF Annual Conference	5 December 2023	110 attendees
2024 CSO Global Summit (Syntao annual meeting)	16 January 2024	200 attendees
2024 CSO - GRI Climate Change & Energy workshop	16 January 2024	40 attendees
Webinar for China	30 January 2024	125 attendees
Latin America		
UNEP FI LATAM Roundtable	30 January 2024	400 attendees
Webinar for Latin America (in Spanish)	22 February 2024	368 attendees 959 registered
Webinar for Latin America (in Portuguese)	21 February 2024	154 attendees 364 registered
North America		
GreenBiz	13 February 2024	35 attendees
Webinar for West Coast	21 February 2024	173 attendees 330 registered
Total		