



GRI 103: Energy 2025

Frequently Asked Questions (FAQs)

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1. What is the aim of the revision of GRI 103: Energy 2025?

The revision of [GRI 103: Energy 2025](#) aims to represent internationally agreed best practice and align with recent developments and the relevant authoritative intergovernmental instruments in the field of energy consumption, reduction, efficiency, renewable energy sourcing and the transition to renewables. [GRI 103: Energy 2025](#) enables an organization to publicly disclose its most significant energy-related impacts and how it manages them. This enhances transparency on an organization's impacts and increases organizational accountability. *GRI 103: Energy Standard* will enable organizations to disclose on energy consumption, reduction, efficiency, and renewable energy sourcing with a focus on impacts associated with energy consumption and transition to renewables.

2. How was GRI 103: Energy 2025 developed?

GRI 103: Energy 2025 was developed through a transparent and inclusive multi-stakeholder process in the public interest. The development was overseen by the [Global Sustainability Standards Board \(GSSB\)](#), GRI's independent standard-setting body, following the [GSSB Due Process Protocol](#).

The content of *GRI 103: Energy 2025* was developed by a multi-stakeholder [Technical Committee](#) made up of leading experts and practitioners on energy representing business, civil society, investors, labor, and mediating institutions.

3. What are the main changes in GRI 103: Energy 2025?

Notable changes and inclusions are summarized below:

- Management disclosure on energy policies and commitments - *GRI 103: Energy 2025* incorporates a dedicated, additional management disclosure that will help in disclosing the role of energy policies and commitments in the transition to a decarbonized economy. In this context, disclosure on energy target setting has been included in the guidance. Requirement 103-1-b requires organizations to describe the impacts on the economy, environment, and people that may result from their energy consumption and the transition to renewable energy sources. Guidance was added on reporting stakeholder engagement's role in the development of the organization's energy-related policies and commitments.
- Energy consumption and generation within the organization - *GRI 103: Energy 2025* contains extended requirements on energy consumption and generation. Rearranged the structure of the disclosures to further clarify the requirements, including the combined breakdowns. An important update covers purchased and self-generated electricity consumption and sold electricity, with a requirement to provide a breakdown per energy source and information on whether it is renewable or non-renewable. Organizations are required to report on the fulfilment of relevant quality criteria if contractual instruments are used. Additional requirements have been included to report the activities in which fuel and electricity are consumed, and to report separately on self-generated non-fuel renewable electricity consumption. A template is provided to assist in reporting under this disclosure.
- Energy consumption upstream and downstream in the value chain - *GRI 103: Energy 2025* requires to list the upstream and downstream categories in which significant energy consumption in the organization's value chain by upstream and downstream Scope 3 categories. This information will raise awareness on the organization's value chain while enhancing transparency on data disclosed. Guidance was added on how to report information under the requirement and on the use of estimation where primary data are unavailable.
- Energy intensity - *GRI 103: Energy 2025* clarifies that the organization shall report the energy consumption (the numerator) in addition to the ratio and the denominator. General guidance was added to select a consistent organizational boundary for both the numerator and denominator in the energy intensity ratio.

- Reduction of energy consumption - *GRI 103: Energy 2025* incorporates an additional requirement on whether the energy reductions occur within the organization or at which stage of the value chain and to list the upstream and downstream categories in which reduction was achieved. This integrates content from the Disclosure 302-5 Reductions in energy requirements of products and services of GRI 302: Energy 2016 into the revised Reduction of energy consumption Disclosure. This change goes in the direction of raising organizations' awareness and responsibility on energy consumption that occurs in their value chain, while enhancing transparency.

4. Why did the number of the Energy Standard change from GRI 302 to GRI 103?

The number of the Standard has been changed as a result of the 2021 update of the system of GRI Standards. The GRI Topic Standards are no longer organized into the 200 (Economic topics), 300 (Environmental topics), and 400 (Social topics) series. As the third GRI Topic Standard released since this major update, the revised Energy Standard is now named *GRI 103: Energy 2025*.

5. How does GRI 103: Energy 2025 relate to other GRI Topic Standards?

Where relevant, it is recommended to use information reported under disclosures in other GRI Topic Standards to report relevant information on energy related impacts.

GRI 103 was developed in tandem with *GRI 102 Climate change 2025*, GRI 102 is referred to in GRI 103 with particular reference to Scope 1, 2 and 3 GHG emissions, these are referred to in:

- Guidance to 103-2-a: *Fuel consumption from non-renewable energy sources usually contributes to the organization's Scope 1 GHG emissions, which are reported under Disclosure 102-5 in GRI 102: Climate Change 2025;*
- Guidance to 103-2-b: *Consumption of purchased electricity contributes to the organization's Scope 2 GHG emissions, which are reported under Disclosure 102-6 in GRI 102: Climate Change 2025;*
- Guidance to 103-3: *Consumption of non-renewable energy sources upstream and downstream in the organization's value chain contributes to the organization's Scope 3 GHG emissions, which are reported under Disclosure 102-7 in GRI 102: Climate Change 2025.*

6. When will GRI 103: Energy 2025 come into effect?

On 1 January 2027. Using *GRI 103: Energy 2025* is required for all reporting on energy published on 1 January 2027 or later. Earlier adoption is encouraged.

GRI 305: Energy 2016 will be withdrawn when *GRI 103: Energy 2025* comes into effect.

7. How do I use GRI 103: Energy 2025?

An organization reporting in accordance with the GRI Standards is required to report the following disclosures if it has determined energy to be a material topic:

- Disclosure 3-3 Management of material topics in [GRI 3: Material Topics 2021](#).
- Any disclosures from *GRI 103: Energy 2025* that are relevant to the organization's energy-related impacts (Disclosure 103-1 through Disclosure 103-5).

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

Reasons for omission are permitted for these disclosures.

8. Is there a minimum number of disclosures to report from GRI 103: Energy 2025?

No. There is no requirement to report a minimum number of disclosures from *GRI 103: Energy 2025* to report in accordance with the GRI Standards. The number of disclosures that an organization reports is based on its assessment of which disclosures are relevant to its impacts in relation to a material topic.

An organization needs to identify the disclosures from *GRI 103: Energy 2025* (Disclosures 103-1 to 103-5) to report. An organization is required to report only those disclosures relevant to its impacts in relation to energy. An organization is not required to report disclosures that are not relevant.

See Requirement 5 in [GRI 1: Foundation 2021](#).

9. What do I do if I cannot comply with a disclosure or with a requirement in a disclosure?

Reasons for omission are permitted for all disclosures in *GRI 103: Energy 2025*. If an organization cannot comply with a disclosure or with a requirement in a disclosure (e.g., because the required information is confidential or subject to legal prohibitions), the organization is required to specify the disclosure or the requirement it cannot comply with and provide a reason for omission together with an explanation in the GRI content index. See Requirement 6 in [GRI 1: Foundation 2021](#) for more information on reasons for omission.

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

10. Is GRI 103: Energy 2025 available in other languages?

The authoritative text of the GRI Standards is English. Authorized translations of *GRI 103: Energy 2025* in key languages are available on the [GRI website](#).

11. How will GRI 103: Energy 2025 be incorporated into the GRI Sector Standards?

The GRI Sector Standards list the disclosures that have been identified as relevant for reporting by an organization in a sector. Most of these disclosures are drawn from the GRI Topic Standards. When a Topic Standard is revised, all Sector Standards that refer to it will be aligned with the revised disclosures.

The Sector Standards released to date, i.e. GRI 11: Oil and Gas Sector 2021, GRI 12: Coal Sector 2022, GRI 13: Agriculture, Aquaculture and Fishing Sectors 2022, and GRI 14: Mining Sector 2024 are currently being aligned with GRI 102: Climate Change 2025 and GRI 103: Energy 2025 Standards. The updated reporting sections for the Sector Standards with new climate and energy disclosures will be made available on 1 January 2026. They will be mandatory for reporting when GRI 103: Energy 2025 will come into effect.

12. What if I cannot report the breakdown by renewable and non-renewable energy sources for purchased electricity consumption under Disclosure 103-2?

If the organization cannot report the breakdown by renewable and non-renewable energy sources for purchased electricity consumption, it is required to provide a reason for omission together with the required explanation. Based on Requirement 6 in [GRI 1: Foundation 2021](#), if local regulations prohibit organizations from claiming use of clean energy generated using public financing (location-based data), and the organization does not purchase any contractual instruments (market-based data), the organization is required to describe the specific legal prohibitions. See Requirement 6 in *GRI 1: Foundation 2021* for more information on reasons for omission.