



# **GRI 102: Climate Change 2025**

## **Frequently Asked Questions (FAQs)**

June 2025

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## 1. What is the aim of the revision of *GRI 305: Emissions 2016* and *GRI 201: Economic Performance 2016*?

The Global Sustainability Standards Board (GSSB), as part of its [Work Program](#), identified the review of climate change-related disclosures as a priority, and since the last revision of the GRI climate change-related disclosures, information needs of various stakeholder groups, related to climate change have received significant development.

The revision of *GRI 305: Emissions 2016 (Disclosures 305-1 to 305-5)* and *GRI 201: Economic Performance 2016 (Disclosure 201-2)* aims to represent internationally agreed best practice and align with the scientific based relevant authoritative and intergovernmental instruments in the field of climate change, such as the Intergovernmental Panel on Climate Change (IPCC)'s reports, the International Energy Agency (IEA) and the UNFCCC Paris Agreement (2015).

Moreover, there is a remarkable increase in stakeholder demands for transparency around climate-related action and climate change-related reporting has evolved beyond reporting on emissions and energy consumption. The update aims at incorporating new issues, beyond emissions reporting, to reflect stakeholders' expectations on climate-related reporting such as transition and adaptation strategies, progress on GHG emissions reduction targets and transparency on the use of carbon credits.

*GRI 102: Climate Change 2025* enables an organization to publicly disclose its most significant impacts on climate change and just transition and how they are managed. This enhances transparency on an organization's impacts and increases organizational accountability. *GRI 102: Climate Change 2025* contains disclosures that allow an organization to report information about its impacts on climate change consistently and credibly. In doing so, the global comparability and quality of reported information on these impacts supports information users in making informed assessments and decisions about an organization's impacts and contribution to sustainable development.

## 2. How was *GRI 102: Climate Change 2025* developed?

*GRI 102: Climate Change 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 102: Climate Change 2025* was developed by a multi-stakeholder [Technical Committee](#) made up of leading experts and practitioners on climate change representing business, civil society, investors, labor, and mediating institutions.

## 3. What are the main changes in *GRI 102: Climate Change*?

Notable changes and inclusions are summarized below:

- **Incorporation of just transition principles**

Climate change can cause severe impacts on people as for examples on your employees, your workers and local communities. The impacts of the organization on these so called just transition aspects are not or not enough stressed in the climate reporting landscape

Understanding of these climate related social aspects within the organization, within the climate strategy is part of responsible business conduct and being a responsible organization. Understanding the just transition related impacts will ensure to have decision-useful information and is the starting point to understand the related risks and opportunities to the organization.

The concept of the just transition is present throughout the *GRI 102: Climate Change 2025* Standard. It includes multiple requirements urging organizations to disclose their impacts on

workers, local communities, vulnerable groups associated with the transition and adaptation plans, as well as from their use of GHG removals and carbon credits.

Moreover, *GRI 102: Climate Change 2025* incorporates the principles of just transition and covers a dedicated disclosure (see disclosure 102-3) on just transition metrics, including the number of workers recruited, whose work was terminated, and redeployed due to the transition and adaptation efforts. It includes metrics on the number of employees that received training for up- and reskilling, the number of employees whose basic pay is at or above the cost-of-living estimate and the locations where the organization's transition and adaptation efforts has impacts on people and the environment, including on local communities, indigenous peoples, workers, biodiversity, and the actions taken to manage these impacts.

- **Transition plan for climate change mitigation**

*GRI 102: Climate Change 2025* provides a disclosure (see disclosure 102-1) focused on the development of an organization's transition plan for climate change mitigation. The disclosure requires organizations to report information on policies and actions, alignment with latest scientific evidence and relevant goals and targets. In addition to GHG emissions reduction targets, organizations are required to report targets and progress to phase out fossil fuels and any other climate change mitigation targets. Organizations are required to describe how the transition plan aligns with just transition principles and stakeholder engagement processes that they should perform to shape their transition plans. Organizations are also required to report on governance-related aspects, expenditure incurred to the implementation of the transition plan, integration within the organization's overall business strategy, and public policy activities, including lobbying activities.

Under this disclosure, organizations report the impacts that result from the implementation of the transition plan. Specifically, the disclosure integrates the principles of just transition, and requires organizations to disclose impacts on people and the environment especially on workers, local communities and indigenous peoples. Furthermore, given the interconnection of climate change with biodiversity, organizations are required to report impacts of the transition plan on biodiversity.

- **Climate change adaptation**

*GRI 102: Climate Change 2025* provides a disclosure on climate change adaptation (built on the content of Disclosure 201-2; see disclosure 102-2) focused on the development of a climate change adaptation plan. Organizations are required to describe the impacts on people and the environment, including on local communities, indigenous peoples, workers, biodiversity, and the actions taken to manage these impacts associated with the implementation and outcome of the plan.

The disclosure covers details on policies and actions, the scenarios used for the development of the adaptation plan, information on expenditure incurred for the implementation of the adaptation plan, governance, targets, stakeholder engagement and how the adaptation plan aligns with just transition principles.

The disclosure also requires organizations to report any impacts associated with climate change-related risks and opportunities that have been identified to inform the development of the adaptation plan.

- **Emissions reduction targets and progress**

*GRI 102: Climate Change 2025* provides a disclosure (built on Disclosure 305-5; see disclosure 102-4) on GHG emissions reduction targets and progress. Under this disclosure, organizations report their GHG emissions reduction targets for scope 1, 2, and 3 separately or combined and how they align with the latest scientific evidence. Furthermore, organizations shall disclose their targets revision policies, the base year they have set, and recalculations of base year emissions. Importantly, organizations are required to report their progress towards each target using the inventory method and explain how that progress was achieved, including whether it is due to the

organization's initiatives, secondary effects due to other initiatives carried out by the organization, or changes due to external factors.

- **Removals within the value chain**

*GRI 102: Climate Change 2025* provides a disclosure (see disclosure 102-9) on removals within the value chain. This disclosure aims to increase transparency on the use of GHG removals. Organizations account and report the total GHG removals and how quality criteria are monitored. Organizations shall also report the intended use of removals. When reporting under this disclosure, organizations report impacts associated with GHG removals on people and the environment, including on local communities, indigenous peoples, workers, biodiversity, and the actions taken to manage these impacts.

- **Carbon credits**

*GRI 102: Climate Change 2025* provides a disclosure (see disclosure 102-10) on carbon credits with the aim to increase transparency regarding the use of carbon credits. Organization shall disclose the total amount of carbon credits cancelled and provide information on the projects they purchase the carbon credits from. Organizations shall report details on the adherence to quality criteria and on the purpose of the carbon credit cancellation. As carbon credits projects may result in positive and negative impacts on the environment and people, organisations are expected to report on the evaluation and continuous monitoring of such impacts.

- **New terms and relevant definitions**

Along with the introduction of new disclosures and terms, new definitions have been included in the GRI Glossary. Where necessary, definitions and explanations for other terms have been modified or included in the guidance of each relevant disclosure (e.g. adaptation, just transition). New Glossary terms include carbon credit and greenhouse gas (GHG) removal.

- **More extensive guidance throughout the drafts**

More extensive guidance has been provided within the Standard for the new disclosures as well as for the revised disclosures (e.g. disclosures on Scope 1, 2 and 3 GHG emissions). In addition, the Standard include example templates for presenting the information for selected disclosures.

## **4. Why did the number of the Standard change from GRI 305 to GRI 102?**

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 second GRI Topic Standard released since this major update, the revised Climate Change Standard is now named *GRI 102: Climate Change 2025*.

## **5. How does GRI 102: Climate Change 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 climate related impacts.

GRI 102 was developed in tandem with *GRI 103 Energy 2025*, and the latter is referred to in GRI 102 with particular reference to reporting Scope 1,2 and 3 GHG emissions as follows:

- Disclosure 102-5: Gross Scope 1 GHG emissions include those from energy consumption as reported under [103-2-a in GRI 103: Energy 2025](#).

- Disclosure 102-6: Gross Scope 2 GHG emissions include those from the generation of purchased or acquired electricity, heating, cooling, and steam consumed by an organization reported under [103-2-b in GRI 103: Energy 2025](#).
- Disclosure 102-7: Gross Scope 3 GHG emissions include energy consumption upstream and downstream of the value chain reported under [103-3-a in GRI 103: Energy 2025](#).

*GRI 102: Climate Change* requires an organization to report impacts on biodiversity associated with transition and adaptation plans and the use of GHG removals and carbon credits in 102-1, 102-2, 102-9 and 102-10. Where relevant, it is recommended to use information reported under disclosures in *GRI 101: Biodiversity 2024* Standard to report the actions taken to manage the impacts on biodiversity resulting from an organization's transition and adaptation plan or associated with the use of GHG removals and carbon credits.

GRI 102 requires organizations to report impacts on local communities and Indigenous People. Disclosure 102-3 requires an organization to disclose locations of operation where it has impacts on local communities or Indigenous Peoples and agreements reached to safeguard their interests. Organizations are encouraged to disclose engagement with local communities and Indigenous Peoples to prevent or mitigate negative impacts. Where relevant organizations can report GRI 102 in conjunction with [GRI 411: Rights of Indigenous Peoples 2016](#) and [GRI 413: Local Communities 2016](#).

GRI 102 requires organizations to report just transition metrics in disclosure 102-3 and impacts on people including workers within disclosures 102-1, 102-2, 102-9 and 102-10. Where relevant, an organization is encouraged to report GRI 102 in conjunction with relevant GRI [Labor Standards](#) like, for example, Significant Changes for Workers (SICH) Standard, which is currently under development.

GRI 102 also references impacts on the environment which can include impacts on pollution and biodiversity. The [GRI 101 Biodiversity Standard](#) was released in 2024. The GRI [Pollution Standards](#) are currently under development. Where relevant, an organization is encouraged to report GRI 102 in conjunction with these GRI topic standards.

## 6. Does GRI 102: Climate Change 2025 align with other relevant instruments and guidance?

*GRI 102: Climate Change 2025* provides disclosures for organizations to report on their most significant impacts on climate change. These disclosures have been identified and developed based on expert and stakeholder input, and authoritative and science-based intergovernmental instruments in the field of climate change.

The following frameworks and instruments among others informed the development of *GRI 102: Climate Change 2025*:

- Intergovernmental Panel on Climate Change (IPCC)
- International Labour Organization (ILO) declarations and recommendations like the Declaration on Fundamental Principles and Rights at Work
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct (OECD Guidelines)
- United Nations (UN) instruments such as the Declaration on the Rights of Indigenous Peoples and the Principles on Business and Human Rights (UNGPs)
- UN Framework Convention on Climate Change (UNFCCC)
- Greenhouse Gas Protocol (GHG Protocol)
- Science Based Targets initiative (SBTi)

In addition to the above organizations, GRI and its GSSB are cooperating with global, national, and other jurisdictional standard-setting bodies and frameworks to ensure complementarity and interoperability between standards, such as ISSB and EFRAG.

The GHG Protocol contributed directly to the GRI Climate Standards project through its role as a member of the Technical Committee.

CDP, SBTi and ISO among others served as peer reviewers, ensuring that the standards are harmonized with other leading frameworks.

This collaborative approach is designed to create a cohesive ecosystem of climate standards, making sustainability reporting more seamless and effective for companies worldwide for identifying and reporting their climate related impacts and to ensure that decision useful information is available for a wide range of stakeholders including investors.

## **7. Does GRI 102: Climate Change 2025 align with Greenhouse Gas (GHG) Protocol?**

GRI collaborated with the Greenhouse Gas Protocol, one of the most authoritative methodological frameworks on GHG emissions accounting. The GHG Protocol contributed directly to the GRI Climate Standards project through its role as a member of the Technical Committee.

GRI 102 Climate Change Standard is highly compatible and aligned on emissions accounting with the GHG Protocol Standards. GRI climate and energy disclosures are aligned with the current GHG Protocol Standards and informed on their forthcoming standards revision work. For the measurement of the GHG emissions, GRI 102 refers to the GHG Protocol Corporate Standard (2004). Furthermore, GRI 102 applies the same categories of Scope 3 as set out in the Corporate Value Chain (Scope 3) Standard (2011).

As part of our partnership GRI is appointed as official observer of the GHG Protocol Standards ongoing revision process.

## **8. How can GRI 102 and IFRS S2 be used together?**

The IFRS Foundation and GRI have a strong working relationship, built upon the Memorandum of Understanding signed in 2022 and the 2024 addendum.

The aim of the collaboration is to articulate how the GRI Standards, set by the Global Sustainability Standards Board (GSSB), and the IFRS Sustainability Standards, set by the [International Sustainability Standards Board \(ISSB\)](#), can be used together to facilitate reporting on an organization's impacts, risks, and opportunities, including the risks that arise from the organization's most significant impacts. This includes the ISSB and the GSSB jointly identifying and aligning any common disclosures that address information needs under the distinct scopes and purposes of their respective standards.

### **Using GRI 102 and IFRS S2 together**

For many organizations across a wide range of sectors, information about climate change will be material from both an impact and a financial risk and opportunity perspective.

GRI and the IFRS Foundation have [published a joint statement that sets out how GRI 102 and the IFRS S2 Climate-related Disclosures can be used together](#). This includes confirmation from the GSSB and ISSB that organizations can use equivalent disclosures in IFRS S2 on Scope 1, 2 and 3 GHG emissions to meet corresponding requirements in GRI 102.

## **9. Does GRI 102: Climate Change 2025 align with the European Standard ESRS E1 Climate Change and what are the differences?**

[Collaboration with EFRAG](#) has taken place during the development of GRI 102 Climate Change Standard to ensure alignment. EFRAG and GRI technical expert groups have worked together, and shared information. Importantly, both standards incorporate the latest developments and authoritative intergovernmental instruments in the field of climate change.



The [ESRS-GRI Interoperability index](#) is a joint resource and shows how ESRS disclosure requirements can be used to respond to GRI requirements, displayed in the format of a GRI content index.

The [ESRS-GRI Standards data point mapping](#) illustrates, for each and single ESRS data point, the data points in the GRI Standards that can be used to respond to ESRS. The data point mapping currently includes *GRI 305: Emissions 2016* and *GRI 201: Economic Performance 2016* but will be updated to *GRI 102: Climate Change 2025* in due course.

For more detailed information on reporting with GRI and ESRS, please see GRI's [Key Questions on the CSRD](#) and GRI's latest news item on the [ESRS and CSRD reporting simplification](#).

## 10. When will GRI 102: Climate Change 2025 come into effect?

On 1 January 2027. Using *GRI 102: Climate Change 2025* is required for all reporting on climate change published on 1 January 2027 or later. Earlier adoption is encouraged.

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) will be withdrawn when *GRI 102: Climate Change 2025* comes into effect.

## 11. How do I use GRI 102: Climate Change 2025?

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

- Disclosure 3-3 Management of material topics in [GRI 3: Material Topics 2021](#).
- Any disclosures from *GRI 102: Climate Change 2025* that are relevant to the organization's climate change-related impacts (Disclosure 102-1 through Disclosure 102-10).

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

Reasons for omission are permitted for these disclosures.

## 12. Is there a minimum number of disclosures to report from GRI 102: Climate Change 2025?

No. There is no requirement to report a minimum number of disclosures from *GRI 102: Climate Change 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 102: Climate Change 2025* (Disclosures 102-1 to 102-10) to report. An organization is required to report those disclosures relevant to its impacts in relation to climate change. An organization is not required to report disclosures that are not relevant.

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

## 13. What do I have to 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 102: Climate Change 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.

## **14. Is GRI 102: Climate Change 2025 available in other languages?**

The authoritative text of the GRI Standards is English. Authorized translations of *GRI 102: Climate Change 2025* in [10 languages](#) will be available from the second half of 2025.

## **15. Will there be a GRI Academy course for GRI 102?**

A GRI Academy course for the Climate Change Standard will be available in June 2025. Please check the GRI Academy [webpage](#) or subscribe to the GRI Newsletter to be notified when new resources on *GRI 102* become available.

## **16. How will GRI 102: Climate Change 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 102: Climate Change 2025* will come into effect.