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Interoperability considerations for GHG emissions when applying GRI Standards and ISSB Standards

More recent material on this topic is available.

Please refer to: GRI 102 and IFRS S2: Statement on reporting on both standards and equivalence for IFRS S2 on GHG Emissions Disclosures

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Introduction

This document illustrates the areas of interoperability between *GRI 305: Emissions 2016* (GRI 305) and IFRS S2 *Climate-related Disclosures* (IFRS S2) that a company should consider when measuring and disclosing Scope 1, Scope 2 and Scope 3 greenhouse gas (GHG) emissions in accordance with both Standards.[1,2]

This document is not a comprehensive assessment of the requirements in GRI 305 and IFRS S2. When applying GRI or ISSB Standards, preparers must refer to the GRI and ISSB Standards respectively, including their respective definitions of materiality.

According to the ISSB Standards, information is material if omitting, misstating or obscuring that information could reasonably be expected to influence investor decisions. ISSB Standards are focused on meeting the information needs of investors.[3]

According to the GRI Standards set by the Global Sustainability Standards Board (GSSB), a topic is material when it represents an organisation's most significant impacts on the economy, environment and people, including impacts on their human rights. GRI Standards are focused on meeting the information needs of stakeholders, including investors.

This document uses the 2016 version of GRI 305, which is currently under revision, and will be updated to reflect changes to GRI 305.[4]

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1 This document does not analyse the circumstances in which companies are required to provide disclosures on GHG emissions.

2 The GRI Standards use 'organization' to refer to preparers and apply to all types of organizations and the ISSB Standards use 'entity' to refer to preparers. This document uses 'company' as an umbrella term.

3 An entity need not disclose information otherwise required by ISSB Standards if the information is not material, even if an ISSB Standard contains a list of specific requirements or describes them as minimum requirements (paragraph B25 of IFRS S1).

4 See https://www.globalreporting.org/standards/standards-development/project-for-climate-change-standard-s/.

Analysis of requirements in GRI 305 and IFRS S2 related to GHG emissions

The requirements in GRI 305 and IFRS S2 demonstrate a high degree of alignment. Companies that already disclose Scope 1, Scope 2 and Scope 3 GHG emissions using GRI 305 will therefore be well positioned to disclose these GHG emissions in accordance with IFRS S2.

Aligned requirements

Many of the requirements for disclosing GHG emissions are aligned in GRI 305 and IFRS S2. For example, both Standards require disclosure of gross Scope 1, Scope 2 and Scope 3 GHG emissions in metric tonnes of carbon dioxide equivalent (CO_2e).[5] For Scope 2, both Standards require disclosure of location-based emissions, and for Scope 3, both require disclosure of the Scope 3 categories included in the measurement.[6]

The Standards cover the same greenhouse gases: carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3). GRI 305 and IFRS S2 also refer to the same consolidation or measurement approaches (equity share, operational control and financial control) from the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) (GHG Protocol Corporate Standard).

Both Standards include disclosure requirements for a company to provide transparency about how it measures GHG emissions, and these requirements are largely aligned. For example, both Standards require a company to disclose information about the approach, methodologies, inputs, and assumptions it has used to measure GHG emissions.

Additional disclosures that can be aligned

Additional disclosures required in GRI 305 and IFRS S2 can be aligned depending on the choices a company makes in applying the Standards. For example, GRI 305 does not require a company to use a specific GHG emissions accounting standard; however, the requirements regarding GHG emissions in GRI 305 are based on requirements in the GHG Protocol Corporate Standard and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011). IFRS S2 requires a company to apply the GHG Protocol Corporate Standard in measuring GHG emissions.[7, 8] Therefore, if a company elects to apply the GHG Protocol Corporate Standard in measuring its GHG emissions, its disclosures can be aligned with the requirements in both GRI 305 and IFRS S2.

GRI 305 suggests that a company use the Scope 3 categories included in the GHG Protocol Corporate Value Chain Standard in preparing disclosures about Scope 3 GHG emissions, whereas IFRS S2 requires a company to use the Scope 3 categories from that standard. To align its disclosures with the requirements in both Standards, a company would thus elect to use the Scope 3 categories included in the GHG Protocol Corporate Value Chain Standard.

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5 In the first annual reporting period in which a company applies IFRS S2, a company is permitted to apply a transition relief that would allow it to omit disclosure of Scope 3 GHG emissions.

6 A company's assessment of its value chain is a critical step in measuring Scope 3 GHG emissions. Both GRI and ISSB Standards provide guidance on how a company determines the scope of its value chain (for example, Guidance for Disclosure 305-3 in GRI 305 and paragraph B6(b) of IFRS S1).

7 If a company is required by a jurisdictional authority or an exchange on which it is listed to use a different method for measuring its GHG emissions, IFRS S2 permits the company to use this method instead of applying the GHG Protocol Corporate Standard.

8 In accordance with IFRS S2, a company is required to apply the requirements in the GHG Protocol Corporate Standard only to the extent that they do not conflict with the requirements in IFRS S2.

GRI 305 suggests that a company use the global warming potential (GWP) rates from the most recent Intergovernmental Panel on Climate Change (IPCC) assessment report.[9] IFRS S2 requires a company to use the GWP values from the latest IPCC assessment available at the reporting date. To align its disclosures with the requirements in both Standards, a company would thus elect to use the GWP rates from the latest IPCC assessment.

GRI 305 requires a company to disclose the source of emission factors, whereas IFRS S2 requires the disclosure of information that would enable an understanding of which emission factors were used. Therefore, to report in accordance with the requirements in both GRI 305 and IFRS S2, a company would disclose information necessary to enable an understanding of the emission factors used, including their source.

GRI 305- and IFRS S2-specific requirements

GRI 305 contains requirements about GHG emissions that are not included in IFRS S2, and vice versa. A company reporting in accordance with both GRI 305 and IFRS S2 would thus need to disclose information according to these requirements to assert compliance with both Standards.

GRI 305-specific requirements (not explicitly required by IFRS S2)

GRI 305 requires a company to disclose gross market-based Scope 2 GHG emissions in metric tonnes of CO_2e, if applicable. While IFRS S2 does not require a company to disclose market-based emissions, the company might disclose this information in accordance with other requirements in IFRS S2 (see 'IFRS S2-specific requirements' for more information on requirements in IFRS S2 that might result in disclosure of market-based Scope 2 GHG emissions).

GRI 305 requires a company to disclose Scope 1 and Scope 3 biogenic CO_2 emissions separately from the total gross emissions and includes compilation requirements to specify how a company is to disclose this information. IFRS S2 does not require separate disclosure of biogenic CO_2 emissions. However, paragraph 32 of IFRS S2 requires a company to disclose industry-specific information. When a company refers to the *Industry-based Guidance on Implementing IFRS S2*, it may find metrics related to biogenic emissions would be applicable to its activities.

GRI 305 requires a company to disclose the gases included in its calculation of Scope 1, Scope 2 and Scope 3 GHG emissions. If the company applies the GRI Sector Standards, it may find recommendations to disaggregate GHG emissions by specific gases relevant to a sector. IFRS S2 does not explicitly require a company to report the gases included in its calculation; however, the company would be required to disaggregate GHG emissions by constituent gases if such information were material in accordance with the principles of aggregation and disaggregation in IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* (paragraphs B29–B30). See also the Illustrative Examples that accompany IFRS S2.

GRI 305 requires a company to disclose the Scope 3 activities included in its calculation of Scope 3 GHG emissions. The company is also required to disclose any calculation tools used and information about the base year, such as the rationale for choosing the base year, emissions in the base year and the context for any significant changes in emissions that triggered recalculations of base year emissions.

9 GRI 305 uses the term 'global warming potential (GWP) rates', whereas IFRS S2 uses 'global warming potential (GWP) values'.

The GRI Sector Standards include sector disclosures and sector recommendations for disclosures from GRI Topic Standards. These recommendations might result in a company disclosing information related to Scope 1, Scope 2 and Scope 3 GHG emissions that is not required by IFRS S2.

Although these GRI 305-specific requirements are not explicitly required by IFRS S2, a company's impacts on resources and relationships are identified in IFRS S1 as giving rise to sustainability-related risks and opportunities, and there is a general requirement in IFRS S1 to disclose information about a company's sustainability-risks and opportunities that is material to investors. IFRS S1 also requires a company to disclose additional information if compliance with the applicable requirements in ISSB Standards is insufficient to enable investors to understand the effects of sustainability-related risks and opportunities on the company's prospects (IFRS S1, B26).

IFRS S2-specific requirements (not explicitly required by GRI 305)

IFRS S2 requires a company to disaggregate its Scope 1 and Scope 2 GHG emissions between the consolidated accounting group and other investees.

IFRS S2 requires a company to provide information about any contractual instruments that would inform investors' understanding of the company's Scope 2 GHG emissions. The Standard notes that a company might disclose information about its market-based Scope 2 GHG emissions as part of its disclosures.

IFRS S2 requires a company that participates in one or more financial activities associated with asset management, commercial banking or insurance to disclose additional information about the financed emissions associated with those activities as part of its Scope 3 GHG emissions disclosures.

IFRS S2 includes various reliefs and requirements related to the measurement of GHG emissions including, for example, requirements when reassessing the scope of the value chain, using different reporting periods within the value chain and using emission factors that best represent the company's activity. For Scope 3 GHG emissions, there are requirements on the use of a specific measurement framework to measure Scope 3 GHG emissions, and for reassessing Scope 3 categories and companies throughout the company's value chain in case of a significant event or change in circumstances.

IFRS S2 requires a company to disclose why it chose the measurement approach taken and how that approach relates to the objective of the disclosures.

IFRS S2 requires a company to refer to and consider the applicability of the industry-based metrics associated with disclosure topics described in the *Industry-based Guidance on Implementing IFRS S2*. This requirement may result in companies disclosing information related to Scope 1, Scope 2 and/or Scope 3 GHG emissions that would otherwise not be required by GRI 305.

The GRI Standards require a company to disclose information about its most significant impacts. The information covered by these IFRS S2-specific requirements can be used for the purpose of GRI reporting where it provides relevant information about a company's most significant impacts.

Mapping of requirements in GRI 305 and IFRS S2 related to GHG emissions

This section outlines the requirements that have been assessed to compare Scope 1, Scope 2 and Scope 3 GHG emissions disclosures between GRI 305 and IFRS S2. These excerpts do not reflect all requirements associated with measuring and disclosing GHG emissions. A company measuring and disclosing its GHG emissions should refer to GRI Standards and ISSB Standards in full.

Scope 1 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Scope 1 GHG emissions	The reporting organization shall report the following information: a. Gross direct (Scope 1) GHG emissions in metric tons of CO_2 equivalent. GRI 305-1-a	[…] disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent […] classified as […] Scope 1 greenhouse gas emissions […] IFRS S2 29 (a) (i) (1)
Consolidation approach	The reporting organization shall report the following information: f. Consolidation approach for emissions; whether equity share, financial control, or operational control. GRI 305-1-f	An entity shall […] measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) […] […] the entity is required to use the equity share or control approach. Specifically, the entity shall disclose: (a) the approach it uses to determine its greenhouse gas emissions […] and (b) the reason, or reasons, for the entity's choice of measurement approach and how that approach relates to the disclosure objective in paragraph 27. IFRS S2 29 (a) (ii) IFRS S2 B27
Disaggregation	-	[…] for Scope 1 and Scope 2 greenhouse gas emissions […] disaggregate emissions between: (1) the consolidated accounting group […] and (2) other investees […] IFRS S2 29 (a) (iv)

Scope 1 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Biogenic CO_2 emissions	The reporting organization shall report the following information: c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. 2.1 When compiling the information specified in Disclosure 305-1, the reporting organization shall: 2.1.2. report biogenic emissions of CO_2 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_4 and N_2O), and biogenic emissions of CO_2 that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass). GRI 305-1-c and 2.1.2	See requirements on aggregation and disaggregation in IFRS S1 (B29–B30) See requirements on aggregation and disaggregation in IFRS S1 (B29–B30) See *Industry-based Guidance on Implementing IFRS S2*

Scope 2 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Location-based Scope 2 GHG emissions	The reporting organization shall report the following information: a. Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. GRI 305-2-a	[…] disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of *CO_2 equivalent* […] classified as […] *Scope 2 greenhouse gas emissions* […] […] disclose its location-based Scope 2 greenhouse gas emissions […] IFRS S2 29 (a)(i) (2) IFRS S2 29 (a) (v)
Market-based Scope 2 GHG emissions	The reporting organization shall report the following information: b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO_2 equivalent. GRI 305-2-b	[…] the entity shall […] provide information about any contractual instruments the entity has entered into that is necessary to inform users' understanding of the entity's Scope 2 GHG emissions […] Various types of contractual instruments are available in different markets and the entity might disclose information about its market-based Scope 2 greenhouse gas emissions as part of its disclosure. IFRS S2 29 (a) (v) IFRS S2 B31

Scope 2 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Consolidation approach	The reporting organization shall report the following information: f. Consolidation approach for emissions; whether equity share, financial control, or operational control. GRI 305-2-f	[…] the entity shall […] measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) […] […] when the entity discloses its greenhouse gas emissions […] the entity is required to use the equity share or control approach. Specifically, the entity shall disclose: (a) the approach it uses to determine its greenhouse gas emissions […] and (b) the reason, or reasons, for the entity's choice of measurement approach and how that approach relates to the disclosure objective in paragraph 27. IFRS S2 29 (a) (ii) IFRS S2 B27
Disaggregation	-	[…] for Scope 1 and Scope 2 greenhouse gas emissions […] disaggregate emissions between: (1) the consolidated accounting group […] and (2) other investees […] IFRS S2 29 (a) (iv)

Scope 3 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Scope 3 GHG emissions	The reporting organization shall report the following information: a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO_2 equivalent. GRI 305-3-a	[…] disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent […] classified as […] *Scope 3 greenhouse gas emissions* […] IFRS S2 29 (a) (i) (3)
Scope 3 categories reporting	The reporting organization shall report the following information: d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation. The organization can use the following upstream and downstream categories and activities from the 'GHG Protocol Corporate Value Chain Standard' […]. GRI 305-3-d and Guidance for Disclosure 305-3	[…] for Scope 3 greenhouse gas emissions […] disclose: (1) the categories included within the entity's measure of Scope 3 greenhouse gas emissions, in accordance with the Scope 3 categories described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) IFRS S2 29 (a) (vi) (1)

Scope 3 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Reassessment	-	In accordance with paragraph B11 in IFRS S1, on the occurrence of a significant event or a significant change in circumstances, an entity shall reassess the scope of all affected climate-related risks and opportunities throughout its value chain, including reassessing which Scope 3 categories and entities throughout its value chain to include in the measurement of its Scope 3 greenhouse gas emissions […] IFRS S2 B34
Scope 3 measurement framework	-	An entity's measurement of Scope 3 greenhouse gas emissions is likely to include the use of estimation rather than solely comprising direct measurement. In measuring Scope 3 greenhouse gas emissions an entity shall use a measurement approach, inputs and assumptions that result in a faithful representation of this measurement. The measurement framework described in paragraphs B40–B54 provides guidance for an entity to use in preparing its Scope 3 greenhouse gas emissions disclosures. […] IFRS S2 B38–B57
Additional information about financed emissions	-	[…] for Scope 3 greenhouse gas emissions […] disclose: (2) additional information about the entity's Category 15 greenhouse gas emissions or those associated with its investments (*financed emissions*), if the entity's activities include asset management, commercial banking or insurance (see paragraphs B58–B63) IFRS S2 29 (a) (vi) (2)

Scope 3 GHG emissions disclosure		
Item	**GRI 305**	**IFRS S2**
Biogenic CO_2 emissions	The reporting organization shall report the following information: c. Biogenic CO_2 emissions in metric tons of CO_2 equivalent. 2.5 When compiling the information specified in Disclosure 305-3, the reporting organization shall: 2.5.3. report biogenic emissions of CO_2 from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH_4 and N_2O), and biogenic emissions of CO_2 that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass). GRI 305-3-c and 2.5.3	See requirements on aggregation and disaggregation in IFRS S1 (B29–B30) See requirements on aggregation and disaggregation in IFRS S1 (B29–B30) See *Industry-based Guidance on Implementing IFRS S2*

Cross-cutting requirements for Scope 1, Scope 2 and Scope 3 GHG emissions disclosures		
Item	**GRI 305**	**IFRS S2**
Gases covered	This Standard covers the following GHGs: • Carbon dioxide (CO_2) • Methane (CH_4) • Nitrous oxide (N_2O) • Hydrofluorocarbons (HFCs) • Perfluorocarbons (PFCs) • Sulphur hexafluoride (SF_6) • Nitrogen trifluoride (NF_3) GRI 305 Introduction The reporting organization shall report the following information: b. Gases included in the calculation; whether CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3, or all. Scope 1: GRI 305-1-b See also Scope 2: GRI 305-2-c See also Scope 3: GRI 305-3-b	**Greenhouse gases**: The seven greenhouse gases listed in the Kyoto Protocol—carbon dioxide (CO_2); methane (CH_4); nitrous oxide (N_2O); hydrofluorocarbons (HFCs); nitrogen trifluoride (NF_3); perfluorocarbons (PFCs) and sulphur hexafluoride (SF_6). IFRS S2 Appendix A – defined terms, 'greenhouse gases' Paragraph 29(a) requires an entity to disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 equivalent. To meet this requirement, the entity shall aggregate the seven constituent greenhouse gases into CO_2 equivalent values. IFRS S2 B20

Cross-cutting requirements for Scope 1, Scope 2 and Scope 3 GHG emissions disclosures		
Item	**GRI 305**	**IFRS S2**
GHG trades and removals	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; Scope 1: GRI 305-1 2.1.1 See also Scope 2: GRI 305-2 2.3.1 See also Scope 3: GRI 305-3 2.5.1	[…] disclose its absolute gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO_2 *equivalent* […] IFRS S2 requires an entity to disclose its gross greenhouse gas emissions—that is, its greenhouse gas emissions before taking into consideration any removal efforts (for example, from an entity's intended use of carbon credits) […] IFRS S2 29 (a) (i) IFRS S2 BC81
Using different reporting periods within the value chain	-	An entity might have a different reporting period from some or all of the entities in its value chain. Such a difference would mean that greenhouse gas emissions information from these entities in its value chain for the entity's reporting period might not be readily available for the entity to use for its own disclosure. In such circumstances, the entity is permitted to measure its greenhouse gas emissions […] using information for reporting periods that are different from its own reporting period if that information is obtained from entities in its value chain with reporting periods that are different from the entity's reporting period [*subject to specific conditions*] […] IFRS S2 B19

Cross-cutting requirements for Scope 1, Scope 2 and Scope 3 GHG emissions disclosures		
Item	**GRI 305**	**IFRS S2**
Emission factors and GWP	The reporting organization shall report the following information: e. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source. 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; The organization can also use the latest GWP rates from the most recent IPCC assessment report. Scope 1: GRI 305-1-e; 2.2.1; 2.2.2; and Guidance for Disclosure 305-1 See also Scope 2: GRI 305-2-e; 2.4.1; 2.4.2; and Guidance for Disclosure 305-2 See also Scope 3: GRI 305-3-f; 2.6.1; 2.6.2; and Guidance for Disclosure 305-3	[…] the entity shall disclose information to enable users of general purpose financial reports to understand which emission factors the entity uses in its measurement of its greenhouse gas emissions […] If an entity uses direct measurement to measure its greenhouse gas emissions, the entity is required to convert the seven constituent greenhouse gases into a CO_2 equivalent value using global warming potential values based on a 100-year time horizon, from the latest Intergovernmental Panel on Climate Change assessment available at the reporting date. If an entity uses emission factors to estimate its greenhouse gas emissions, the entity shall use—as its basis for measuring its greenhouse gas emissions—the emission factors that best represent the entity's activity […] IFRS S2 B29 IFRS S2 B21 IFRS S2 B22
Base year	The reporting organization shall report the following information: 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. Scope 1: GRI 305-1-d See also Scope 2: GRI 305-2-d See also Scope 3: GRI 305-3-e	

Cross-cutting requirements for Scope 1, Scope 2 and Scope 3 GHG emissions disclosures		
Item	**GRI 305**	**IFRS S2**
GHG emissions accounting standards	The requirements for GHG emissions in this Standard are based on the requirements of the 'GHG Protocol Corporate Accounting and Reporting Standard' ('GHG Protocol Corporate Standard') and the 'GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard' ('GHG Protocol Corporate Value Chain Standard'). These two standards are part of the GHG Protocol developed by the World Resources Institute (WRI) and the World Business Council on Sustainable Development (WBCSD). GRI 305 Introduction	[…] the entity shall […] measure its greenhouse gas emissions in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions IFRS S2 29 (a) (ii)
Approach for measuring GHG emissions	The reporting organization shall report the following information: g. Standards, methodologies, assumptions, and/or calculation tools used. Scope 1: GRI 305-1-g See also Scope 2: GRI 305-2-g See also Scope 3: GRI 305-3-g	[…] the entity shall […] disclose the approach it uses to measure its greenhouse gas emissions (see paragraphs B26–B29) including: (1) the measurement approach, inputs and assumptions the entity uses to measure its greenhouse gas emissions; (2) the reason why the entity has chosen the measurement approach, inputs and assumptions it uses to measure its greenhouse gas emissions; and (3) any changes the entity made to the measurement approach, inputs and assumptions during the reporting period and the reasons for those changes; See also requirements on the 'Scope 3 measurement framework' IFRS S2 29 (a) (iii) IFRS S2 B38–B57

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