

Climate-related disclosure reporting

Deloitte.



Our host



Vanessa Matthijssen
Partner, Consumer Industry Leader and
Deloitte AU Executive Member
Deloitte Australia

Our panellists



Sarah Kinsela
Partner, Climate &
Sustainability
Deloitte Australia



Paul Dobson
Partner, Climate &
Sustainability
Deloitte Australia

Introducing the Reporting Standards

What is expected?



Who will this impact and when?

Group	First financial year of reporting ¹	Category 1. Large entities and their controlled entities meeting at least two of three criteria ² :			Category 2. National Greenhouse and Energy Reporters (NGER)	Category 3. Asset Owners ²
		Employees	Consolidated gross assets	Consolidated revenue		
1	25/26 (31 Dec 25; 30 June 26)	More than 500	\$1 billion or more	\$500 million or more	Above NGER publication threshold	N/A
2	26/27 (31 Dec 26; 30 June 27)	More than 250	\$500 million or more	\$200 million or more	All other NGER reporters	\$5 billion assets under management or more
3	27/28 (31 Dec 27; 30 June 26)	More than 100	\$25 million or more	\$50 million or more	N/A	N/A

1. Final timing subject to date of Royal Assent of enabling legislation
2. Asset owners means registered scheme, registrable superannuation entity, or retail CCIV. Asset owners who meet Group 1 size thresholds is not a Group 1 entity. These would be Group 2 entities.

Tackling the scope 3 challenge

The GHG Protocol lists 15 categories of scope 3 (value chain) emissions:

1. Purchased goods and services
2. Capital goods
3. Fuel and energy-related activities not included in Scope 1-2
4. Upstream Transportation and Distribution
5. Waste Generated in Operations
6. Business Travel
7. Employee Commuting
8. Upstream Leased Assets
9. Downstream Transportation and Distribution
10. Processing of Sold Products
11. Use of Sold Products
12. End-of-Life Treatment of Sold Products
13. Downstream Leased Assets
14. Franchises
15. Investments

Thank you.

Deloitte.



RESOURCES

Making sense of ISSB:
Navigating climate
regulation, compliance
and reporting



SCAN ME

Using sustainability
reporting to drive
behavioral change



SCAN ME

The CFO as the Driver
of Sustainability



SCAN ME

CGI & WEF: The
Chairperson's Guide
Series



SCAN ME

For more information & support



Vanessa Matthijssen
Partner, Consumer Industry Leader and
Deloitte AU Executive Member
Deloitte Australia

M: +61 404 371 235
vmatthijssen@deloitte.com.au



Sarah Kinsela
Partner, Climate &
Sustainability
Deloitte Australia

M: +61 424 148 700
skinsela@deloitte.com.au



Paul Dobson
Partner, Climate &
Sustainability
Deloitte Australia

M: +61 414 618 454
padobson@deloitte.com.au