Climate-related Targets

Example Entity 2024-25 Financial Year Disclosure

## Climate-related target – Example Entity

The following table summarises our response to criteria M1(c), M5, M6, M8 and M9 in accordance with the  [Year 1 Commonwealth Climate Disclosure (CCD) Reporting Requirements](https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-climate-disclosure-requirements) for the 2024‑25 reporting period.

|  |
| --- |
| **Note:** this example has been developed to demonstrate how an entity that is not part of the APS Net Zero 2030 target could use the Climate-related target template available on the [Application Guidance](https://www.finance.gov.au/government/climate-action-government-operations/application-guidance) website to consolidate disclosures against the climate-related target criteria. |

Table 1 Example Entity climate-related targets

| Criteria # | Criteria summary | Climate-related target |
| --- | --- | --- |
| M1c | Targets set by the entity including metrics used to measure progress towards these targets | Our climate-related target is net zero emissions by 2050. |
| M5a | The metric used to set the target | The metric used to set our climate-related target is  t CO2-e. |
| M5b | The objective of the target | The objective of the target is to reduce greenhouse gas emissions to mitigate impacts associated with climate change. |
| M5c | The part of the entity to which the target applies e.g. entity in its entirety or only a part of the entity, such as a specific divisional unit or geographical region | The net zero target applies to all of our entity’s operations within Australia. |
| M5d | The period over which the target applies | The timeframe for achieving the target is from to 2021 to 2050. |
| M5e | The base period from which progress is measured | The initial baseline is the 2021-22 financial year. |
| M5f | Any milestones and interim targets | Interim targets include:   * Reduce absolute Scope 1 and 2 greenhouse gas emissions by at least 80% by 2029-30 financial year (from a 2021-22 financial year baseline). * Reduce Scope 3 greenhouse gas emissions from [list emissions sources] by 50% by 2029-30 financial year (from a 2021-22 financial year baseline). * Purchase 100 per cent renewable electricity by 30 June 2027.   Progress is summarised each year within our Climate Statement appended to our annual report. |
| M5g | If the target is quantitative, whether it is an absolute target or an intensity target | The target is an absolute target. |
| M5h | How the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target | Our science-based target supports the Australian Government’s target of a 43 per cent emissions reduction by 2030. |
| M6a | Whether the target and the methodology for setting the target has been validated by a third party | The target methodology has been reviewed by a third party to ensure alignment with the Science Based Targets initiative (SBTi). |
| M6b | The entity’s processes for reviewing the target | The target will be reviewed every 5 years. |
| M6c | the metrics used to monitor progress towards reaching the target | Interim metrics used to monitor performance for entity’s are detailed in our publicly available transition plan with progress reported quarterly through our Health, Safety and Sustainability Committee. Progress is reported annually to stakeholders through our Climate Statement within our annual report. |
| M6d | Any revisions to the target and an explanation for those revisions. | During the 2024-25 reporting period there were no changes to our target. |
| M8a | Which greenhouse gases are covered by the target | The following greenhouse gas emissions are included in the target: carbon dioxide (CO2); methane (CH4); nitrous oxide (N2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur hexafluoride (SF6); and nitrogen trifluoride (N3). |
| M8b | Whether scope 1, scope 2 or scope 3 greenhouse gas emissions are covered by the target | The target applies to scope 1, scope 2 and some scope 3 emissions.  Scope 3 emissions included are: domestic flights, transmission and distribution losses, indirect emissions associated with extraction, production, and transportation of the energy source, fleet vehicles, waste disposal and treatment, non-air domestic travel and accommodation, data centres (energy and refrigerant uses). |
| M8c | Whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target | The target is an absolute greenhouse gas emissions target. |
| M8d | Whether the target was derived using a sectoral decarbonisation approach | The target was not derived using a sectoral decarbonisation approach. |
| M9a | Disclose information on the APS Net Zero 2030 target (set out in the Net Zero in Government Operations Strategy), as well as any other obligatory or voluntary targets set out in the entity’s Emissions Reduction Plan | Not applicable – Example Entity is not part of the APS Net Zero 2030 target. |

### Document control

|  |  |  |
| --- | --- | --- |
| Version number | Date of issue | Brief description of change |
| 1 | 17/02/2025 | Initial publication |

### Contact

Email: [ClimateAction@finance.gov.au](mailto:ClimateAction@finance.gov.au)