Example Year 1 Index

Commonwealth Climate Disclosure

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| **Note:** Where information is provided across different sections of an annual report and/or external publications, it is recommended that an index, as given in this example, is used to ensure readers to see that all requirements have been achieved. The index can also be used to respond to any disclosure gaps within the annual report.  Not all disclosures will need to include all the elements of this example. |

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| Core Requirement | Overview | Location |
| G0 | Governance objective | Achieved through G1 |
| G1(a) | Identify Accountable Authority | *For example, Corporate Governance Section on page 3 of the annual report.* |
| G1(a)i | Responsibilities of Accountable Authority |  |
| G1(a)ii | Skills and Competencies |  |
| G1(b)iii | Informing accountable authority |  |
| G1(a)iv | Strategy and Risk Management |  |
| G1(a)v | Setting Targets |  |
| G1(a)vi | Risk Oversight |  |
| G1(b) | Controls and procedures |  |
| G2(a) | Regard to CROMP Approach |  |
| G2(b) | Alignment with other policies |  |
| S0 | Strategy objective | Achieved through S1 |
| S1(a) | Material information on climate risks and opportunities | Achieved through S2-3 |
| S1(b) | Operational model effects | Achieved through S4 |
| S2(a) | Progressive implementation schedule | *For example, in year 1, the scope covers our entity’s organisational risks and opportunities.* |
| S2(b) | Physical and transition risks |  |
| S2(c) | Time horizon specification |  |
| S2(c) | Time horizon definition |  |
| S3(a) | Climate Risk and Opportunity Management Program or alternative methodology | *For example, our entity has adopted the CROMP methodology in full.* |
| S4(a) | Current and anticipated effects on operational model |  |
| S4(b) | Concentration of effects |  |
| R0 | Risk Management objective | Achieved through R1 |
| R1(a)i | Risk assessment inputs and parameters |  |
| R1(a)ii | Nature, likelihood and magnitude of effects |  |
| R1(a)iii | Prioritising climate-related risks |  |
| R1(a)iv | Managing climate-related risks |  |
| R1(a)v | Monitoring climate-related risks |  |
| R1(a)vi | Changes to risk management processes |  |
| R1(b) | Risk management processes |  |
| R1(c) | Integration of processes |  |
| R2 | CROMP |  |
| M0 | Metrics and targets objective | Achieved through M1 |
| M1 | Information on greenhouse gases | b) Achieved through M3  c) Achieved through M5-9 |
| M3 | Climate-related metrics |  |
| M5 | Climate related targets | *For example, as per the* [*APS Net Zero 2030 Factsheet*](https://www.finance.gov.au/sites/default/files/2025-02/APS-Net-Zero-2030-Target-Factsheet.docx)*.* |
| M6 | Approach to reviewing and monitoring targets | *For example, as per the* [*APS Net Zero 2030 Factsheet*](https://www.finance.gov.au/sites/default/files/2025-02/APS-Net-Zero-2030-Target-Factsheet.docx)*.* |
| M8 | Target scope | *For example, as per the* [*APS Net Zero 2030 Factsheet*](https://www.finance.gov.au/sites/default/files/2025-02/APS-Net-Zero-2030-Target-Factsheet.docx)*.* |
| M9 | Voluntary and obligatory targets | *For example, as per the* [*APS Net Zero 2030 Factsheet*](https://www.finance.gov.au/sites/default/files/2025-02/APS-Net-Zero-2030-Target-Factsheet.docx)*.* |

**Document control**

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