# Metrics and Targets Guidance

## Commonwealth Climate Disclosure

This factsheet guides entities on how to respond to the metrics and targets criteria in the Year 1 Reporting Provisions. This category of your entity's climate disclosure covers two areas:

| | |
|---|---|
| Climate related metrics | • Crieria M1(b) and M3 |
| Climate related targets | • Criteria M1(c), M5, M6, M8 and M9 |

It is not mandatory to use this guidance, and you should consider how the guidance relates to your entity's individual circumstances.

The format on how these criteria is addressed is flexible, provided it meets the General Requirements. When the climate disclosure refers to different sections of an annual report, we recommend using an index.

### Climate-related metrics

Climate-related metric criteria M1(b) and M3 are addressed through inclusion of emissions reporting within annual reports (see Australian Government Emissions Reporting for further details).

If your entity deviates from the APS Net Zero Emission Reporting Framework, this must also be clearly stated within the climate disclosure. Examples could include if your entity is disclosing more scope 3 emissions sources than required or you are aggregating some emissions sources for national security reasons.




*Figure 1 Approach to metrics disclosure*

**Case study: going above requirements**

- In its first climate disclosure in 2023-24, the Northern Australia Infrastructure Facility reported on additional scope 3 emissions sources by providing information on its scope 3 financed emissions.
- The Great Barrier Marine Park Authority has set targets for some scope 3 emissions sources that are above and beyond the APS Net Zero 2030. This includes requiring

suppliers of the Crown-of-thorns Starfish Control Program to be net zero within a year of operation. Further details can be found in the 2023-24 annual report.

## Climate related targets

The approach to addressing climate-related target criteria will depend on your entity type, relationship to the APS Net Zero 2030 Target, and information available in the public domain.

The diagram below outlines three approaches to disclosing climate-related targets criteria.

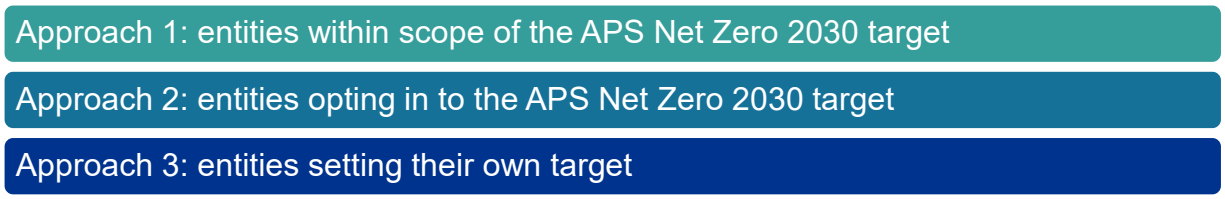



*Figure 2 Approaches to targets disclosure*

Additional resources are available to help minimise the space needed in your annual report (see Application Guidance website). These are:

1. **APS Net Zero Target Factsheet** which summarises criteria for entities committed to the APS Net Zero 2030 Target.
2. **Climate-related Targets Template** which entities that have set alternative climate-related targets can use to consolidate their disclosures.

We recommend that you use this document alongside the examples and other resources published on the Application Guidance website.

### Publicly available information

Review your annual report and any relevant publicly available information to see what is already available publicly for the same reporting period. This could include:

- commitment to the APS Net Zero emissions by 2030 within the body of the annual report;
- commitment to additional climate-related targets within an entity's published emissions reduction plan and/or the body of the annual report; and/or
- climate related information in Corporate Plans or website.

There is no need to duplicate relevant content in other sections of the annual report within your climate disclosure section.

**Tip:** Information that is publicly available at the same time and on the same terms as the climate disclosure can be disclosed by linking to the public document. For example, your entity's emissions reduction plan, environmental focused policies, or Corporate Plans valid for the same reporting period.

**Example: DISR Emissions Reduction Plan 2024-25**

The Department of Industry Science and Resources (DISR) has a published Emissions Reduction Plan in place for 2024-25 that addresses several climate-related targets criteria that can be leveraged to reduce the amount of information included within the body of the Climate Statement. This includes:

- commitment to the APS Net Zero 2030 target and endorsement by the Accountable Authority;
- confirmation that target scope as per the Net Zero in Government Operations Strategy; and
- interim targets and actions, such as developing a LEV replacement plan, participation in the whole-of-Australian-government electricity procurement and replace all existing contracts with renewable electricity.

## Types of targets

Entities committed to the APS Net Zero 2030 Target must have an emissions reduction plan in place that incorporates interim targets required in the Climate Action in Government Operations Strategy.

If your entity is setting its own targets, make sure you consider all qualitative and quantitative targets in place, not just emissions reduction targets. Examples of broader climate-related targets are below.

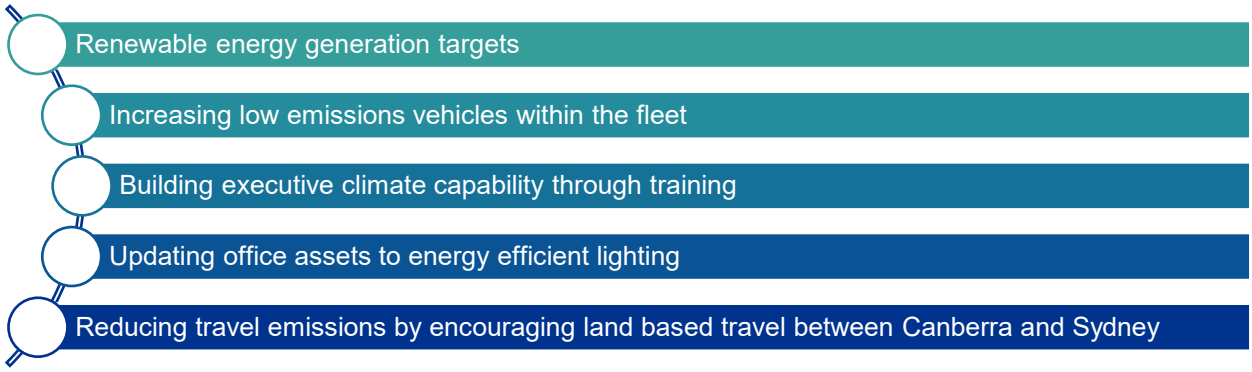



*Figure 3 Types of climate-related targets*

Ensure you are considering targets that are set by law, policy, regulation or other drivers.

## Examples

The examples tabled below demonstrate how entities with different approaches to climate-related targets can meet the criteria by leveraging the resources provided by Finance.

**Approach 1: NCE in scope of the APS Net Zero by 2030 target**

We are committed to contributing to the Government's APS Net Zero by 2030 target. Our approach, including interim qualitative and quantitative targets, is publicly available in our

Emissions Reduction Plan and we will report our progress annually through our climate disclosure.

Details of the target are summarised in the APS Net Zero Target Factsheet, including target including scope, emissions sources and timeframes. We have not deviated from the approach in this factsheet.

- Optional addition: examples of progress made during the reporting year, such as delivery of sustainable procurement training, campaign to reduce work-related transport emissions, or increase in low emissions vehicles in fleet.

**Approach 2: CCE opting into the APS Net Zero by 2030 Target**

We are committed to leading climate action within the public sector and have committed to the Government's APS Net Zero by 2030 target. See the APS Net Zero Target Factsheet for details including scope, emissions sources and timeframes. We have not deviated from the approach in this factsheet.

Our approach to reducing emissions is detailed in our publicly available Emissions Reduction Plan and we will report our progress annually through our climate disclosure.

- Optional addition: examples of progress made during the reporting year, such as, committing publicly to the APS Net Zero Target, increasing internal capability by building climate related training into new start induction requirements, or changing electricity contracts to purchase 100% renewable electricity.

**Approach 3: Entity setting its own target**

We are committed to achieving net zero emissions by 2050 using the Science Based Targets initiative (SBTi). Our science-based targets support the Australian Government's target of a 43 per cent emissions reduction by 2030 under the Paris Agreement.

To achieve this, we will:

- 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 selected Scope 3 greenhouse gas emissions by 50% by 2029-30 financial year (from a 2021-22 financial year baseline).
- Purchase 100 per cent renewable electricity by 30 June 2027.

Full details of our climate-related targets including scope, emissions sources and timeframes are detailed on our Climate-related Targets Factsheet here.

# Document control

| Version number | Date of issue | Brief description of change |
|---|---|---|
| **1** | 20/02/2025 | Initial publication |