# Emissions Inventory Reporting on the Transparency Portal via the Digital Annual Reporting Tool – Tranche 3 Entities

## Climate Action in Government Operations

A dedicated section of the Transparency Portal has been established to host Commonwealth entities' Climate Disclosure Reports and emissions datasets from the 2025–26 reporting period.

This factsheet applies only to Tranche 3 Commonwealth entities for the 2025-26 reporting period. Tranche 3 entities are not required to prepare or publish a Climate Disclosure Report for the 2025–26 reporting period.

Entities should review applicable guidance and reporting requirements for future reporting periods, as additional climate disclosure obligations apply in later years.

### Purpose

This factsheet provides a high-level overview of how Tranche 3 entities should publish their emissions inventory for the 2025–26 reporting period.

For 2025–26, Tranche 3 entities are not required to prepare or publish a Climate Disclosure Report. However, they are required to:

- include their emissions inventory as an appendix to their annual report; and
- publish the emissions inventory as a dataset on the Transparency Portal using the Digital Annual Reporting Tool (DART).

### Key Requirements for 2025–26

In addition to being published in an appendix of the annual report, emissions inventory tables are also to be uploaded as a dataset to the Transparency Portal through DART.

The dataset will be available for public download, supporting transparency and consistency across Commonwealth entities.

A separate Climate Disclosure Report is not required for Tranche 3 entities until 2026–27.

Entities should monitor future guidance to understand when additional climate disclosure obligations commence.

### Using the Digital Annual Reporting Tool to Publish to the Transparency Portal

The Digital Annual Reporting Tool emissions reporting functionality aligns with existing annual reporting processes.

At a high level, entities will:

1. Prepare their emissions inventory.
2. Include the emissions inventory as an appendix to the annual report.
3. Upload emissions inventory data through the DART template.
4. Run validation testing.
5. Publish the dataset to the Transparency Portal after the annual report has been published.

Further training and user support will be provided to individuals who are granted appropriate reporting roles in DART.

## Publication and Accessibility

The Transparency Portal provides a single, authoritative location for:

- Climate Disclosure Reports (where applicable)
- Emissions datasets
- Consistent presentation of reporting across entities

Publishing emissions inventories as downloadable datasets supports greater accessibility, comparability of corporate reporting data. Entities may also continue to publish emissions information on their own websites.

## Support

Users should contact their annual reporting team or email dar@finance.gov.au to establish user access for Climate Disclosure Reporting. Two user roles are available:

- **CCD Publishers** have access to manage CCD reporting content, including emissions inventories, for a specific collection within the DART platform including the CCD reporting final publishing step noting annual reports need to be published first. A CCD Publisher also has access to the same functionality as a CCD Contributor.
- **CCD Contributors** have access to upload the CCD Report in PDF (where applicable) and complete the emissions related data templates for a specific collection within the DART. They do not have access to publish CCD reporting content.

Training on the use of the Transparency Portal for climate disclosure reporting will be delivered in July and August 2026.

## Document control

| Version number | Date of issue | Brief description of change |
|---|---|---|
| **1** | 03/07/2026 | Initial publication |

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