Environment Protection Authority

Climate Change Mitigation and Adaptation Plans: Proposed Mitigation Requirements

CONSULTATION DRAFT

July 2025

NSW GOVERNMENT

Acknowledgement of Country

The NSW Environment Protection Authority acknowledges the Traditional Custodians of the land on which we live and work, honours the ancestors and the Elders both past and present and extends that respect to all Aboriginal people.

We recognise Aboriginal peoples' spiritual and cultural connection and inherent right to protect the land, waters, skies and natural resources of NSW. This connection goes deep and has since the Dreaming.

We also acknowledge our Aboriginal and Torres Strait Islander employees who are an integral part of our diverse workforce and recognise the knowledge embedded forever in Aboriginal and Torres Strait Islander custodianship of Country and culture.

Aboriginal artwork by Worimi artist Gerard Black

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How to make a submission

We invite you to give us feedback on the proposed requirements set out in this document.

Submissions can be:

- made online on the Have Your Say page
- posted to

  Manager, Climate Change Policy
  NSW Environment Protection Authority
  Locked Bag 5022
  Parramatta NSW 2124
- emailed to climatechange.review@epa.nsw.gov.au.

1 Introduction

The NSW Environment Protection Authority's (EPA) *Climate Change Policy* and *Climate Change Action Plan 2023–26* outline our regulatory approach and set of actions to address the causes and consequences of climate change in NSW.[1] These actions support and build on climate-change legislation in NSW, including the *Climate Change (Net Zero Future) Act 2023*, and the NSW Government's policies and initiatives, such as the Net Zero Plan Stage 1: 2020–2030 and the NSW Climate Change Adaptation Strategy 2020–2030.[2] This combined framework will help support industry to decarbonise and build greater preparedness and resilience to climate-change risks.

The proposed requirements set out in this document cover the greenhouse gas mitigation component of a Climate Change Mitigation and Adaptation Plan (CCMAP), including greenhouse gas emission reduction goals. The proposed requirements will be phased in for different groups of licensees via licence conditions and regulations.

These requirements set out how the EPA expects licensees with large emissions (over 25,000 tonnes of CO_2-e) to develop, implement, report on and improve their CCMAPs over time.

1.1 Greenhouse gases and scopes

These requirements relate to the greenhouse gases that the Commonwealth Government has identified under the *National Greenhouse and Energy Reporting Act 2007* (NGER Act). These gases include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), sulphur hexafluoride (SF_6), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). This document refers to scope 1 and scope 2 greenhouse gas emissions as defined under the NGER Regulation 2008 and scope 3 greenhouse gas emissions as defined in the National Greenhouse Accounts (see Figure 1 and the Glossary).

[1] NSW EPA 2023a, EPA Climate Change Policy, NSW Environment Protection Authority, Parramatta; NSW EPA 2023b, Climate Change Action Plan 2023–26, NSW Environment Protection Authority, Parramatta.

[2] DPIE 2020, Net Zero Plan Stage 1: 2020–2030, NSW Department of Planning, Industry and Environment, Parramatta; NSW Government 2022, NSW Climate Change Adaptation Strategy, NSW Government, June 2022, Parramatta.

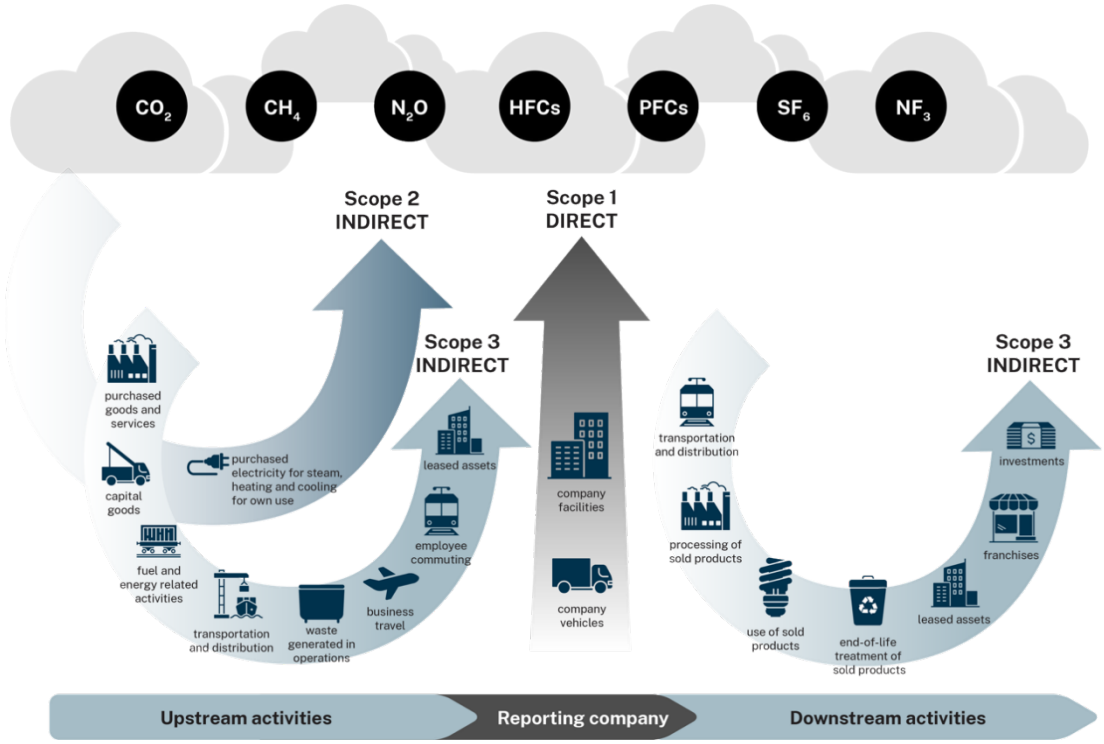

Figure 1: Scope 1, 2 and 3 emissions [3]

[3] World Resources Institute & World Business Council for Sustainable Development 2013, Technical Guidance for Calculating Scope 3 Emissions, Washington & Geneva

2 Licensees must prepare a CCMAP

Requirement

The holder of an environment protection licence must prepare a written climate-change mitigation and adaptation plan in accordance with the requirements in this document.

2.1 Who these CCMAP mitigation requirements apply to

These requirements apply to a licensed premises that **emitted 25,000 tonnes or more of scope 1 and 2 greenhouse gas emissions (CO_2-e) per year, in any year over the previous three financial years**. It also applies to new or significantly varied licences that are expected to emit over this amount. Offsets do not count towards the threshold of 25,000 tonnes of CO_2-e.

Initially, CCMAP requirements will focus on the mitigation component of a CCMAP. Over time, we will update these requirements to address climate-change adaptation.

The reporting and publication dates below have been selected to coordinate with NGERS reporting dates and end of financial year.

Table 1 Implementation timeline

Requirement	Tranche	Who it applies to	Timeframe
Climate Change Mitigation and Adaptation Plan (CCMAP) to be published on the licensee's website	1	Safeguard Mechanism facilities	The CCMAP is due to be made publicly available by **31 October 2026**. A CCMAP is to be updated every three years, with the first update to be made publicly available by **31 October 2029**. Over time, updated CCMAP guidance will be published with requirements to consider adaptation and implement mitigation actions.
		Coal mines that emit more than 25,000 tonnes of CO_2-e (scope 1 and 2) per annum	
	2	The remaining facilities that emit 25,000 tonnes or more of CO_2-e (scope 1 and 2) per annum	The CCMAP is due to be made publicly available by **31 October 2027**. A CCMAP is to be updated every three years, with the first update to be made publicly available by **31 October 2030**. Over time, updated CCMAP guidance will be published with requirements to consider adaptation and implement mitigation actions.
10-year emissions projections to be submitted to the EPA	1	Safeguard Mechanism facilities	The 10-year emissions estimates are due to the EPA by **31 October** every three years, with the first submission due to the EPA by **31 October 2026**.
		Coal mines that emit more than 25,000 tonnes of CO_2-e (scope 1 and 2) per annum	
	2	The remaining facilities that emit 25,000 tonnes or more of CO_2-e (scope 1 and 2) per annum	The 10-year emissions estimates are due to the EPA by **31 October** every three years, with the first submission due to the EPA by **31 October 2027**.

2.2 What is a CCMAP?

A CCMAP is a public disclosure of a licensee's plan to mitigate the greenhouse gas emissions from their licensed premises and to reduce the risks their facility poses to the environment when impacted by climate hazards.

Standardising the information licensees publicly share increases transparency and allows licensees and the community to identify examples of good performance. It will also significantly improve the data available to inform NSW's progress against its legislated net-zero commitments and forecasts on how NSW is tracking towards these commitments.

The EPA acknowledges there are many other mandatory and voluntary climate-change disclosure and reporting schemes. Any published documentation prepared under other schemes can be used toward the preparation of a CCMAP, as long as it satisfies the requirements in this document (see section 2.2.2 below).

A CCMAP will contain two distinct parts:

- a greenhouse gas mitigation component
- a climate change adaptation component.

The initial focus for the CCMAP will be requirements for the mitigation component. The licensee will be required to identify their emissions and set out how they plan to reduce them.

Over time, the EPA will also develop requirements for climate adaptation. Under the adaptation component of the CCMAP, licensees will set out how they have identified their climate-change risk and how they plan to reduce their exposure to climate hazards. Licensees will not be required to develop adaptation plans before guidance and adaptation requirements are released. The EPA's focus, through adaptation requirements, will be on reducing environmental impacts from climate related hazards, not the impact on business viability as other similar schemes do.

2.2.1 A single CCMAP may be prepared for multiple licensed premises within NSW

A licensed facility may be part of a corporation that has multiple licences or large complex sites in NSW. To provide greater flexibility, a single CCMAP document may be prepared for multiple licensed premises within NSW.

The licensee's emissions reduction goals in their CCMAP may cover multiple NSW premises with environment protection licences. In these circumstances, a licensee's CCMAP will provide information about their long-term and interim goals for emissions reduction over a suite of licensed premises or sites in NSW, and how these goals will be achieved.

This approach supports emissions reductions across NSW by enabling companies to focus resources where they can achieve a higher level of emissions reduction.

Premises-specific information will still be required on the:

- current and future sources and quantities of emissions (section 3.1)
- current and planned mitigation measures (section 3.2).

2.2.2 Using reports and plans similar to a CCMAP

A licensee may have previously prepared climate-change disclosures or similar reports under international or domestic law or as part of a voluntary certification scheme. For example, they may have prepared a Greenhouse Gas Assessment Report in accordance with the EPA's *NSW Guide for Large Emitters*.[4] Other examples are:

- the Australian Sustainability Reporting Standard *AASB S2 Climate-related Disclosures* (2024)[5]
- the International Financial Reporting Standard *IFRS S2 Climate-related Disclosures* (2023)[6]
- the Task Force on Climate-related Financial Disclosures' (TCFD) *Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures* (2017)[7]
- *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (2004)[8]
- the Transition Plan Taskforce's *TPT Disclosure Framework* (2023)[9]
- the Science Based Target Initiative's *SBTi Corporate Net-Zero Standard Criteria* (v1.2 March 2024)[10]
- a Farm Carbon Management Plan with the Department of Primary Industries and Regional Development (DPIRD).

To reduce reporting duplication, the EPA will allow comparable information to be provided and recognise existing plans where appropriate. Existing disclosures or reports may be used to meet these requirements as long as the information contained within them satisfies the requirements in this document and is made publicly available. To cover the elements not included in the other disclosure or report, the licensee must prepare and publish an addendum with the additional required information.

If, as part of the planning approval process, a licensee has prepared a greenhouse-gas assessment or an air quality and greenhouse-gas management plan (AQGHGMP) for their entire facility in accordance with the EPA's *NSW Guide for Large Emitters*, then the EPA will recognise this document as a Climate Change Mitigation and Adaptation Plan for the first three years.[11] It will need to be

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[4] NSW EPA 2025, NSW Guide for Large Emitters – Guidance on how to prepare a greenhouse gas assessment as part of NSW environmental planning processes, NSW Environment Protection Authority, Parramatta

[5] Australian Government 2024, Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures, Commonwealth of Australia, September 2024

[6] IFRSB, IFRS S2 Climate-related Disclosures, International Financial Reporting Standards Board website, accessed 29 May 2025

[7] TCFD 2017, Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures, Task Force on Climate-Related Financial Disclosures, June 2017 (as of October 2023, the TCFD had fulfilled its remit and disbanded. The IFRS Foundation has taken over monitoring of the progress of companies' climate-related disclosures. Some licensees may be continuing to report in line with TCFD recommendations on a voluntary basis)

[8] WRI & WBCSB 2024, The Greenhouse Gas Protocol a Corporate Accounting and Reporting Standard, World Resources Institute and World Business Council for Sustainable Development, March 2004

[9] TPT 2023, TPT Transition Plan Taskforce: Disclosure Framework, Transition Plan Taskforce, October 2023

[10] SBTi 2024, SBTi Corporate Net-Zero Standard Criteria, Science Based Targets Initiative, March 2024

[11] NSW EPA 2025, NSW Guide for Large Emitters – Guidance on how to prepare a greenhouse gas assessment as part of NSW environmental planning processes

replaced with a Climate Change Mitigation and Adaptation Plan (or other type of plan which meets these requirements) after that time.

As we implement the requirements proposed in this document, the environment protection licence will become the primary tool for the regulation of greenhouse gas emissions. The EPA and Department of Planning Housing and Infrastructure will work together with the aim of reducing regulatory burden on the licence holders and avoiding duplication.

Appendix B and **Table 2** (below) give an overview of some of the commonly used climate-change disclosures and reports. **Appendix B** also gives details of the additional information that is required to satisfy these CCMAP requirements.

Consultation question

Can you suggest other existing plans similar to CCMAPs that the EPA could reference?

Table 2 Commonly used climate change disclosures and reports

Standard	Current sources and quantities of greenhouse-gas emissions	Mitigation measures	Emissions estimates for the next ten years	Emissions goals
Australian Sustainability Reporting Standard AASB S2 – Climate-related Disclosure	In part	In part	No	In part
International Financial Reporting Standards (IFRS) S2 – Climate-related Disclosures	In part	In part	No	In part
Task Force on Climate-related Financial Disclosures' (TCFD) recommendations	In part	No	No	In part
Greenhouse Gas Protocol (GGP)	In part	No	No	In part
Transition Plan Taskforce (TPT) Disclosure Framework	In part	In part	No	In part
Science Based Target initiative's (SBTi) Corporate Net-Zero Standard	In part	No	No	In part
Farm Carbon Management Plan (FCMP)	In part	Yes	No	No

3 Greenhouse gas mitigation information to be included in a CCMAP

This section describes the greenhouse gas mitigation information that must be included in a CCMAP, which is:

- current and future sources and quantities of greenhouse-gas emissions (see section 3.1)
- current and future mitigation measures (see section 3.2)
- emissions goals (see section 3.3).

3.1 Current and future sources and quantities of greenhouse gas emissions

Requirements

A CCMAP must include:

Sources and quantities of current scope 1 and 2 (and optionally scope 3) greenhouse gas emissions in tonnes carbon dioxide equivalent (t CO_2-e) for the most recently concluded financial year, and estimated future emissions for each of the next 10 financial years starting with the current financial year. For each year's emissions data:

a. Include greenhouse gas emissions broken down by:
   i. gas type in t CO_2-e
   ii. activity type, and
   iii. activity stage (operational, decommissioning, closure, and post-closure);
b. take into account any current and intended mitigation measures and offsets,
c. include a description of how the future emissions have been estimated, including the assumptions, data and methods used.

3.1.1 Current scope 1 and 2 emissions

The CCMAP should describe the scope 1 and 2 emission sources for the most recently concluded financial year for the premises, and quantify those emissions, with reference to the latest available emissions data reported to the Clean Energy Regulator under the NGER scheme.[12] To ensure alignment with national requirements and to reduce duplication, the EPA will accept emissions information reported to NGERS if the information relates to the licensed premises as per the environment protection licence that applies to the premises.

[12] Australian Government, Report emissions and energy, Clean Energy Regulator website, 2025, accessed 29 May 2025

Box 1: For non-NGERS-reporters

Facilities that do not report to NGERS may not already have this data for their premises. To estimate their scope 1 and 2 emissions for the previous three financial years, licensees should:

- use the latest National Greenhouse Accounts (NGA) factors and NGER methods for estimating emissions, where applicable
- use higher-order NGER methods specified in the NGER Act; or, where suitable NGER methods are not available, use methodologies that are publicly available and recognised by industry, government and other experts, such as the Greenhouse Gas Protocol or Full Carbon Accounting Model
- apply the global warming potentials specified in the most recent NGER reporting requirements based on planned operational throughput.

The CCMAP must provide sufficient supporting information to allow the calculation of emissions to be replicated, with information disaggregated for each operation, including emission factors and their justification, quantity of individual fuels consumed, emissions of fugitive gas, electricity consumption and production estimates, and global warming potentials applied.

See the EPA information sheet on agriculture and council landfills for specific information for these sectors.

3.1.2 Current scope 3 emissions

A CCMAP may include a description of the current scope 3 greenhouse-gas emissions sources, and quantify those emissions, for the most recently concluded financial year.

Scope 3 emissions are all other indirect emissions that occur due to project activities from sources not owned or controlled by the licensee (see Glossary for more information). The Greenhouse Gas Protocol's *Technical Guidance for Calculating Scope 3 Emissions* and the *National Greenhouse Accounts Factors* are examples of approaches to estimate scope 3 emissions.[13]

Reporting scope 3 emissions will encourage both upstream and downstream partners to reduce their emissions. Collecting this data will also enable the NSW Government to enhance the quality of emissions data over time. Without data on scope 3 emissions, government policies and programs may end up targeting the wrong sectors or overlooking critical leverage points.

[13] Examples include: WRI & WBCSB 2013, Technical Guidance for Calculating Scope 3 Emissions, World Resources Institute and World Business Council for Sustainable Development, Washington & Geneva; Australian Government, National Greenhouse Accounts Factors, Department of Climate Change, Energy, the Environment and Water website, accessed 29 May 2025

Table 3 Upstream and downstream reporting categories of scope 3 emissions[14]

Upstream scope 3 emissions	Downstream scope 3 emissions
Purchased goods and services	Downstream transportation and distribution
Capital goods (extraction, production and transport of assets used to produce products and services e.g. buildings, machinery, tools and equipment)	Processing of sold products
Fuel-and energy-related activities (not included in scope 1 or scope 2), such as: • **fuel extraction and feedstock production** • **fuel processing and refining** • **fuel transportation and pre-combustion storage** • **electricity feedstock production** • **energy infrastructure manufacturing** • **transmission losses in pre-delivery phases.**	Use of sold products
Upstream transport and distribution	End-of-life treatment of sold products
Waste generated in operations	Downstream leased assets
Business travel	Franchises
Employee commuting	Investments (including equity and debt investments and project finance)
Upstream leased assets	-

3.1.3 Emissions estimates for the next ten years

Requirement

The holder of an environment protection licence must submit their 10-years future emissions estimates to the EPA every three years.

Licensees must estimate future scope 1 and 2 emissions for the licensed premises for each year for the next ten financial years in the CCMAP. This estimate must also be submitted directly to the EPA. The estimate must account for any emissions avoidance and mitigation measures already implemented, and measures that the licensee is committed to implementing. Future emissions must be estimated using NGERS methods, as applicable.

If a licensee plans to surrender their licence or close their premises, they must also include their estimates of the greenhouse gas emissions relating to end-of-life activities. These end-of-life activities include decommissioning, closure, and post-closure activities such as remediation and rehabilitation (where relevant).

The estimates may include future scope 3 emissions, but this is not a mandatory requirement. Some businesses are actively working to reduce their supply-chain emissions and may wish to have that work recognised.

[14] WRI & WBCSB 2013, Technical Guidance for Calculating Scope 3 Emissions

Consultation question

The EPA has heard from some licence holders that publishing 10-year emission estimates may reveal commercially sensitive information. Do you have any suggestions for how to meet the intent of this requirement without publishing commercially sensitive information?

3.2 Mitigation measures

Licensees must identify and commit to mitigation measures within their CCMAP and specify a specific time frame for implementation. Licensees can also reference existing mitigation measures that have been implemented.

The plan should include measures over the next ten years and be designed to avoid and mitigate scope 1 and 2 emissions through current and planned operational approaches. Licensees may also consider mitigation measures for scope 3 emissions.

As mentioned in section 3.1, the EPA recognises that greenhouse gas emissions from some activities or industries are more difficult to abate than others. In other instances, significant investment may be required at some premises in order to support innovative and transformative projects or technologies that will support future emissions reductions and a low-carbon future.

To provide greater flexibility and support decarbonisation across NSW, licensees may prepare a single CCMAP document for multiple licensed premises within NSW. See section 2.2.1 for further information.

Requirements

a. The CCMAP must include a description of the measures that are currently implemented at the premises to avoid and mitigate current scope 1 and 2 greenhouse-gas emissions, and those that will be implemented over the next ten years to avoid and mitigate future scope 1 and 2 emissions, including time frames for implementation. Information about current and future scope 3 mitigation measures is optional.

b. For each measure, provide a description of the following:

   i. how the measure is expected to avoid or mitigate greenhouse gas emissions from the premises over time

   ii. how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance

   iii. how the mitigation measure aligns with, or is more effective than, any measures referred to in their development consent

   iv. how the mitigation measure will not compromise other pollution controls or the premises' overall environmental performance

   v. how the mitigation measure aligns with the mitigation hierarchy

   vi. how the mitigation measure meets any specified actions set out in EPA regulations or in the licence

   vii. how the mitigation measure compares to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.

3.2.1 Choosing mitigation measures: the mitigation hierarchy

When selecting mitigation measures, licensees must consider the mitigation hierarchy (Figure 2), any specified EPA guidance for mitigation (section 3.2.3) and their own emissions goals (section 3.4).

Under the mitigation hierarchy, licensees make genuine efforts to first avoid and then reduce emissions. This includes considering measures to replace (substitute) higher-emission energy sources and materials with lower-emission ones, before offsetting residual emissions to meet emission goals (see Box 2).

When choosing mitigation measures, licensees will generally consider technical, logistical and financial factors. Technical and logistical factors include a wide range of issues that will influence

When choosing mitigation measures, licensees will generally consider technical, logistical and financial factors. Technical and logistical factors include a wide range of issues that will influence the feasibility of an option: for example, whether a particular technology is compatible with an organisation's production processes. Financial factors relate to the financial viability of an option. It is not expected that reductions in emissions should be pursued 'at any cost'. Nor does it mean that the preferred option will always be the lowest-cost option. However, it is important that the preferred option is cost-effective.

Licensees should demonstrate how they have considered and applied the mitigation hierarchy in their CCMAP.

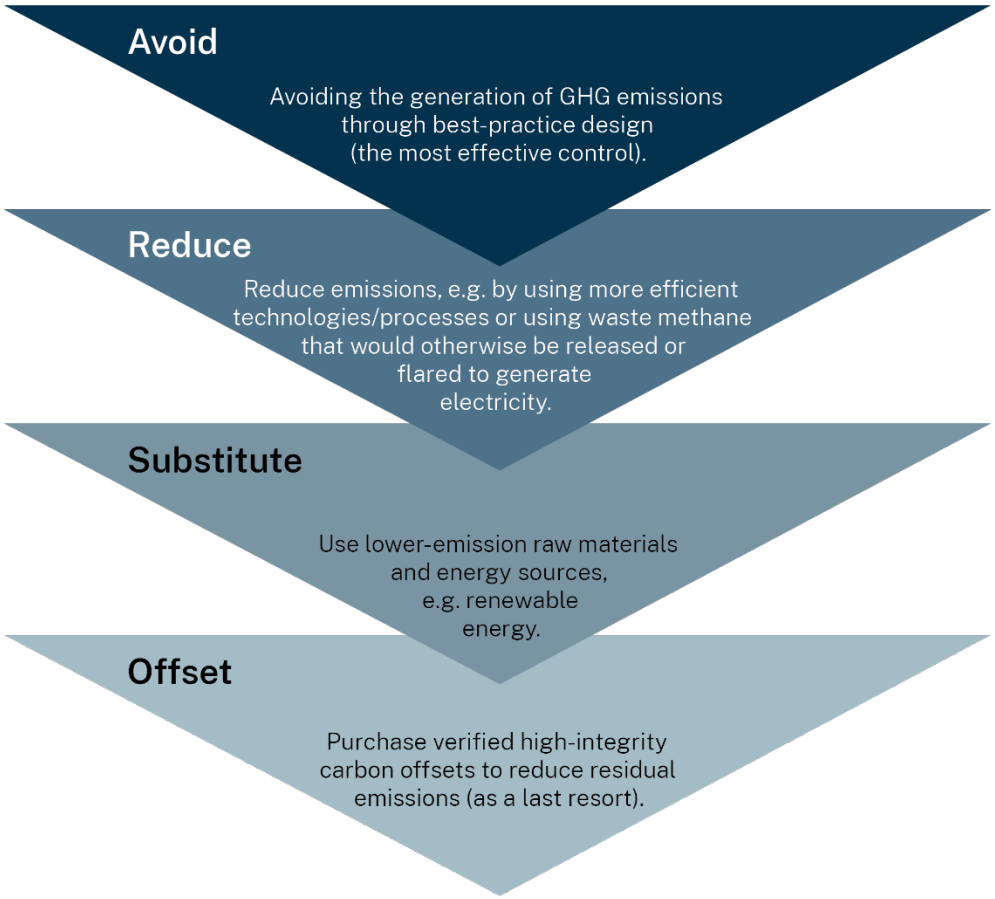

Figure 2 Greenhouse gas emissions mitigation hierarchy

Box 2: Using offsets

Any carbon offsets described in the CCMAP should meet the offset integrity principles set out in the Commonwealth *Carbon Credits (Carbon Farming Initiative) Act 2011* Climate Active Carbon Neutral Standard for Organisations. The offset integrity principles ensure that any unit used to offset emissions represents a genuine and credible emissions reduction. Licensees should describe how their proposed use of offset meets the requirements of the integrity principles.

The preference is for licensees to prioritise carbon offsets from NSW-based offset projects because these offsets count towards the NSW emissions inventory. Historically, the largest proportion of Australian offsets has been generated in NSW. From FY2012–13 to FY2023–24, NSW generated around 45% of all Australian Carbon Credit Unit (ACCU) offsets.[15]

If required, offset projects in other Australian locations can be included in the CCMAP. International carbon offsets cannot be included. The NSW EPA will continue to work with other NSW agencies and other jurisdictions on carbon accounting methods.

Safeguard Mechanism Credits (SMCs) are not carbon offsets.[16] The EPA recognises that licensees subject to the Safeguard Mechanism are entitled to use SMCs to satisfy their Safeguard Mechanism emission reduction obligations. Therefore, the purchase and surrender of SMCs can be used as part of a licensee's CCMAP for this purpose. Any use of SMCs as part of a licensee's CCMAP should be short-term arrangements leading to more substantial abatement, and should not be used beyond what is required to meet an organisation's Safeguard obligation.

3.2.2 Benchmarking against EPA greenhouse-gas mitigation guides

Over time the EPA will publish greenhouse gas mitigation guides for specific sectors. These guides will provide an evidence base and set expectations for avoiding and reducing greenhouse gas emissions within a licensed facility.

Once published, the EPA will require licensees to benchmark their mitigation actions against the guides. The EPA recognises that in some cases, there will be site-specific circumstances that prevent the licensee from implementing mitigation measurements set out in the relevant mitigation guide. This must be explained in the CCMAP. Over time, some of the actions in the guides will be put into regulation or on licence conditions. Licensees must implement mitigation actions set out in regulation.

[15] Australian Government, ACCU project and contract register, Clean Energy Regulator website, accessed 29 May 2025

[16] Australian Government, Safeguard Mechanism, Clean Energy Regulator website, accessed 29 May 2025

3.3 Emissions goals

Requirements

The CCMAP must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission-reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse gas emissions goals for the premises and how those goals will be achieved (see section 3.4). A scope 3 goal may be included but is not required.

Scope 1 goals should take into account:

- the emission reduction objectives of NSW, with goals to be set for years where there is a legislated NSW emissions reduction target, as a minimum
- any other regulatory obligations (see section 3.4.1 and 3.4.2)
- any current or intended mitigation measures (see section 3.2)
- any proposed use of offsets (see section 3.2.2, Box 2).

Emissions reduction goals should be in terms of absolute net emissions and include material efforts to reduce on-site emissions, leading towards net zero by 2050. Licensees may include emissions intensity reduction goals, if they wish. When developing goals, the proponent must consider NSW legislated interim emission reduction targets.

We expect emissions reduction trajectories to be broadly consistent with the NSW or government developed industry specific emissions reduction trajectories. If the projected emissions trajectory does not align with the overall NSW net-zero emissions trajectory, the licensee must explain why the emission reduction trajectory still represents a meaningful contribution to NSW's emission reduction targets and/or supports NSW to decarbonise. We recognise that emissions reduction trajectories may be 'lumpy' and may depend on the implementation of different technologies or processes at different stages of a project.

Scope 2 goals should take into account:

- the expected decarbonisation of the NSW grid over time, as well as actions ahead of this
- any other regulatory obligations
- any current or planned mitigation measures.

Scope 3 goals are not required but are encouraged.

Further advice and guidance on setting emission targets and goals is available from:

- Corporate Emissions Reduction Transparency (CERT) report [17]
- Science Based Targets Initiative [18]
- Australian Sustainability Reporting Standard AASB S2U.[19]

[17] CER 2024, *Corporate Emissions Reduction Transparency (CERT) report*, Australian Government Clean Energy Regulator, Canberra,

[18] SBTi 2024, SBTi Corporate Net-Zero Standard Criteria

[19] Australian Government 2024, Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures

3.3.1 Obligations for Safeguard facilities

In addition to meeting the requirements set out in section 3.4 above, Safeguard facilities should also provide the following information, where relevant:

- any current baseline determinations
- the level of onsite abatement
- how estimated scope 1 emissions intensity per unit of production compares with default and best-practice emissions intensities specified in the National Greenhouse and Energy Reporting (Safeguard Mechanism) rules
- how proposed emission goals align with any expected decline rate for the facility baseline (for example, if the licensee is committing to reducing emissions beyond its Safeguard obligations)
- any Safeguard Mechanism sectoral baseline, and how emissions and projected emissions will impact on the sectoral baseline
- expected use of flexible compliance arrangements, including Safeguard Mechanism Credits (SMCs) and borrowing arrangements.

Further information about the Safeguard Mechanism is available on the Clean Energy Regulator's website.[20]

3.3.2 Obligations for electricity firming infrastructure

If the licensee operates electricity firming infrastructure (see glossary), and the licensee has entered into a Long-Term Energy Service Agreement with the Consumer Trustee, this subsection applies.

The licensee should describe the facility's expected obligations under Part 12 of the Electricity Infrastructure Investment Regulation 2021 projected over the next 10 years.[21] That information should include how the licensee's proposed emissions goals align with obligations under the Regulation, including the requirement for net-zero emissions from 2036.

[20] Australian Government, Safeguard Mechanism

[21] NSW EPA 2023c, Guideline on offsetting requirements for electricity firming infrastructure, NSW Environment Protection Authority, October 2023, Parramatta

4 Publishing, reporting and review

4.1 Publishing a CCMAP

Requirement

A CCMAP must be made publicly available on the licensee's website and made available to an EPA authorised officer upon request.

The licensee must make the CCMAP available on a publicly accessible website, which is established to promote the licensee's activities or products.

4.2 Review and update the CCMAP every three years

Requirements

CCMAP must be reviewed and updated every three years to ensure the information included is accurate, up to date and capable of being implemented in a workable and effective way. Licensees must include in their updated plan a status report on the goals and planned implementation measures from their previous plan (on track, not on track). When CCMAPs are updated, any changes to current emissions, emissions projections or goals need to be explained with reference to the previous and the updated figures. Previous versions of the licensees' CCMAP must remain published on their websites.

Licensees may update their CCMAP at any time. Licensees will be required to publish updated CCMAPs.

The licensee should maintain a 'version control' section, clearly at the front of the CCMAP that states the version number, providing details on when and how the CCMAP was changed and the reasons why.

4.3 Review of these requirements

The EPA's requirements set out in this document will be reviewed as needed to reflect the rapid evolution of climate science and policy.

Consultation question

Is there any additional information that would help licensees create their CCMAPs?

Glossary

Australian Carbon Credit Unit (ACCU): ACCUs are the central tradeable unit of the Commonwealth Emissions Reduction Fund. They are issued by the Clean Energy Regulator in accordance with *Carbon Credits (Carbon Farming Initiative) Act 2011*. One ACCU = one tonne of carbon stored.

Carbon offsets (or offsets): Activities that reduce greenhouse gas emissions or remove greenhouse gases from the atmosphere to compensate for emissions produced elsewhere. One tonne of offsets is equivalent to one tonne of CO_2-e. There are various types and qualities of offsets, depending on the methodologies used to create them. Some offsets have additional social or environmental benefits. Carbon offsets are often used to offset an entity's or jurisdiction's residual emissions to meet a net emissions reduction target.

The **Clean Energy Regulator (CER):** An Australian Government agency responsible for administering and enforcing policies, programs, and initiatives related to clean energy, emissions reduction, and carbon markets.

Climate Change (Net Zero Future) Act 2023: This Act sets out the NSW Government commitment to effective action on climate change and emission-reduction targets, including net-zero emissions by 2050.

***Carbon Credits (Carbon Farming Initiative) Act 2011 (Cth)*:** This Act establishes a scheme allowing individuals and businesses to earn carbon credits by reducing greenhouse gas emissions or sequestering carbon through land-based projects.

Contingency actions: These are predefined strategies and plans to address unexpected challenges or setbacks in emission reduction efforts, ensuring adaptability and resilience in achieving climate goals.

Corporate Emissions Reduction Transparency (CERT) report: A report developed by the Clean Energy Regulator (CER). It is a means for businesses operating under the NGER scheme to publicly report on their climate action.

Emission goal: A measurable commitment to limit the amount of greenhouse gas emissions released to the atmosphere to a specified level. Scope 1 emission goals, and the emissions reductions being targeted to achieve goals set out in a licensee's CCMAP, must be specified in absolute terms e.g. tonnes CO_2-e for a given year.

Emissions intensity: A measure of greenhouse gas emissions per unit of activity.

Electricity firming infrastructure: Electricity generating infrastructure, contracted under a Firming Long-Term Energy Service Agreement, that can deliver electricity to the market when demand is high or renewable energy is not sufficient to meet demand.

Environment protection licence (licence): A licence issued under the POEO Act that authorises the holder to carry out a scheduled activity at a premises while meeting specific environmental conditions and standards, ensuring environmental compliance and protection.

Greenhouse gases: A type of gas that absorbs infrared radiation, thus contributing to the 'greenhouse effect', a phenomenon of keeping the sun's warmth in the Earth's lower atmosphere. This is what is causing human-driven climate change. Greenhouse gases include, but are not limited

to, carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF_6) and nitrogen trifluoride (NF_3).

Greenhouse Gas Protocol: A widely recognised and widely used accounting standard for measuring and managing greenhouse gas emissions. It provides guidelines and methodologies for organisations and governments to quantify and report their greenhouse gas emissions accurately and consistently. The protocol helps track emissions, set emission goals, and develop strategies to address climate change.

Mitigation measures: Actions taken to reduce or prevent negative impacts or risks, especially in the context of climate change, where they focus on avoiding and reducing greenhouse gas emissions.

Mitigation hierarchy: The EPA's prioritised approach to addressing greenhouse gas emissions. The goal is to prioritise avoidance and reduction before turning to offsetting measures.

National Greenhouse and Energy Reporting (NGER): An Australian regulatory framework. It mandates that large businesses and facilities report their greenhouse gas emissions, energy consumption and production details, so that environmental impacts may be monitored and managed. The NGER Act applies to corporations that meet reporting thresholds.

National greenhouse accounts (NGA): Comprehensive reports or records that track and quantify a country's greenhouse gas emissions and removals. These accounts provide essential data for assessing and managing a nation's contribution to climate change and its progress in reducing emissions.

Protection of the Environment Operations Act 1997 **(POEO Act)**: The POEO Act is the key piece of environment protection legislation administered by the EPA. The primary object of the Act is to protect, restore and enhance the quality of the NSW environment. It also provides a single licensing arrangement for environmental licences and approvals relating to air, noise and water pollution and waste management.

Safeguard Mechanism: The Australian Government's scheme for reducing emissions at Australia's largest industrial facilities. It sets legislated limits, known as baselines, on the greenhouse gas emissions of these facilities. These baselines will decline, predictably and gradually, on a trajectory consistent with achieving Australia's emission reduction targets of 43% below 2005 levels by 2030 and net zero by 2050.

Science-based targets: These provide a clearly defined pathway for companies to reduce greenhouse gas emissions, helping prevent the worst impacts of climate change and future-proof business growth. Targets are considered 'science-based' if they are in line with what the latest climate science deems necessary to meet the goal of the Paris Agreement – limiting global warming to 1.5°C above pre-industrial levels

Scope 1, 2 and 3 emissions: Scope 1 and 2 emissions are defined under the NGER Act, and scope 3 emissions under the *National Greenhouse Accounts*, as follows:

- **Scope 1** emissions are released to the atmosphere as a direct result of an activity, or series of activities (including ancillary activities) that constitute the facility. Scope 1 emissions are sometimes referred to as direct emissions.
- **Scope 2** emissions are released to the atmosphere as a direct result of one or more activities that generate electricity, heating, cooling, or steam that is consumed by the facility but that do not form part of the facility. Scope 2 emissions are sometimes referred to as indirect emissions arising from the indirect consumption of an energy commodity.

- Scope 3 emissions are indirect emissions other than scope 2 emissions that are generated in the wider economy. They occur due to the activities of a facility, but from sources not owned or controlled by that facility's business. Some examples are extraction and production of purchased materials, transportation of purchased fuels, and use of sold products and services.

Sectoral baseline: A reference level used to gauge expected greenhouse gas emissions from a specific industry or sector without any emission-reducing actions, aiding in measuring progress and effectiveness of mitigation efforts.

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Appendix A: CCMAP mitigation requirements

Requirement	Details
Licensees must prepare a CCMAP	1. The holder of an environment protection licence must prepare a written climate change mitigation and adaptation plan in accordance with the requirements in this document.
Greenhouse-gas mitigation information to be included in a CCMAP	2. The following greenhouse gas mitigation information must be included in a CCMAP: a) Sources and quantities of current scope 1 and 2 (and optionally scope 3) greenhouse gas emissions in tonnes carbon dioxide equivalent (t CO_2-e) for the most recently concluded financial year, and estimated future emissions for each of the next 10 financial years starting with the current financial year (see 3.1). For each year's emissions data: i. include greenhouse gas emissions broken down by: a. gas type in t CO_2-e b. activity type, and c. activity stage (operational, decommissioning, closure, and post-closure); ii. take into account any current and intended mitigation measures and offsets, iii. include a description of how the future emissions have been estimated, including the assumptions, data and methods used, and b) Current and future mitigation measures (see section 3.2): i. The CCMAP must include a description of the measures that are currently implemented at the premises to avoid and mitigate current scope 1 and 2 greenhouse-gas emissions, and those that will be implemented over the next ten years to avoid and mitigate future scope 1 and 2 emissions, including time frames for implementation. Information about current and future scope 3 mitigation measures may be optionally included. ii. For each measure, provide a description of the following: a. how the measure is expected to avoid or mitigate greenhouse-gas emissions from the premises over time, b. how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance, c. how the mitigation measure aligns with, or is more effective than, any measures referred to in their development consent, d. how the mitigation measure will not compromise other pollution controls or the premise's overall environmental performance. e. how the mitigation measures align with the mitigation hierarchy, f. how the mitigation measures meet any specified actions set out in EPA regulations or in the licence, and

	g. how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance. c) A description of scope 1 and 2 greenhouse-gas emissions goals for the premises for 2050 and years where there is a legislated NSW emission reduction target, currently 2030 and 2035, and how those goals will be achieved. Scope 3 goal may be included.
Submit emissions estimates to the EPA	3. The holder of an environment protection licence must submit their 10-years future emissions estimates to the EPA every three years (see 3.1.3).
Publishing a CCMAP	4. A CCMAP must be made publicly available on the licensee's website and made available to an EPA authorised officer upon request.
Review and update the CCMAP every three years	5. CCMAP must be reviewed and updated every three years to ensure the information included is accurate, up to date and capable of being implemented in a workable and effective way. Licensees must include in their updated plan a status report on the goals and planned implementation measures from their previous plan (on track, not on track). When CCMAPs are updated, any changes to current emissions, emissions projections or goals need to be explained with reference to the previous and the updated figures.

Appendix B: Using other climate-change disclosures and reports

A licensee may have previously prepared climate-change disclosures or similar reports under international or domestic law or as part of a voluntary certification scheme. For example:

- the Australian Sustainability Reporting Standard *AASB S2 Climate-related Disclosures* (2024) [22]
- the International Financial Reporting Standard *IFRS S2 Climate-related Disclosures* (2023) [23]
- the Task Force on Climate-related Financial Disclosures' (TCFD) *Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures* (2017) [24]
- *The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard* (2004) [25]
- the Transition Plan Taskforce's *TPT Disclosure Framework* (2023) [26]
- the Science Based Target Initiative's *SBTi Corporate Net-Zero Standard Criteria* (v1.2 March 2024) [27]
- a Farm Carbon Management Plan with the Department of Primary Industries and Regional Development (DPIRD).

To reduce regulatory burden and reporting duplication, the EPA will allow comparable information to be provided and recognise existing types of plans where appropriate. Existing disclosures or reports may be used to meet these requirements as long as the information contained within them satisfies the requirements in this document and is made publicly available. To cover the elements not included in the other disclosure or report, the licensee must prepare and publish an addendum with the additional required information.

To assist licensees assess their existing reports and identify gaps to be addressed in an addendum, some examples are provided below.

If, as part of the planning process, a licensee has prepared a greenhouse-gas assessment or an air quality and greenhouse-gas management plan (AQGHGMP) for their entire facility in accordance with the EPA's *NSW Guide for Large Emitters*, then the EPA will recognise this document as a Climate Change Mitigation and Adaptation Plan for three years.[28] It will need to be replaced with a Climate

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[22] Australian Government 2024, Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures

[23] IFRSB, IFRS S2 Climate-related Disclosures

[24] TCFD 2017, Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures (as of October 2023, the TCFD had fulfilled its remit and disbanded. The IFRS Foundation has taken over monitoring of the progress of companies' climate-related disclosures. Some licensees may be continuing to report in line with TCFD recommendations on a voluntary basis)

[25] WRI & WBCSB 2024, The Greenhouse Gas Protocol a Corporate Accounting and Reporting Standard

[26] TPT 2023, TPT Transition Plan Taskforce: Disclosure Framework

[27] SBTi 2024, SBTi Corporate Net-Zero Standard Criteria

[28] NSW EPA 2025, NSW Guide for Large Emitters – Guidance on how to prepare a greenhouse gas assessment as part of NSW environmental planning processes

Change Mitigation and Adaptation Plan (or other type of plan which meets these requirements) after that time.

As we implement the Climate Change Mitigation and Adaptation Plan requirements, the environment protection licence will become the primary tool for the regulation of greenhouse gas emissions. The EPA and Department of Planning, Housing and Infrastructure will work together with the aim of reducing regulatory burden on the licence holders and avoiding duplication.

Summary of how the standards meet CCMAP requirements

Standard	Current sources and quantities of greenhouse-gas emissions	Mitigation measures	Emissions estimates for the next ten years	Emissions goals	Page
Australian Sustainability Reporting Standard AASB S2 – Climate-related Disclosure	In part	In part	No	In part	30
International Financial Reporting Standards (IFRS) S2 – Climate-related Disclosures	In part	In part	No	In part	32
Task Force on Climate-related Financial Disclosures' (TCFD) recommendations	In part	No	No	In part	34
Greenhouse Gas Protocol (GGP)	In part	No	No	In part	36
Transition Plan Taskforce (TPT) Disclosure Framework	In part	In part	No	In part	38
Science Based Target initiative's (SBTi) Corporate Net-Zero Standard	In part	No	No	In part	40
Farm Carbon Management Plan (FCMP) with DPIRD	In part	In part	No	No	42

Australian Sustainability Reporting Standard AASB S2 – Climate-related Disclosure

In September 2024, the Commonwealth Government passed the *Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Bill 2024* (Cth). This legislation amends the *Corporations Act 2001* (Cth) to introduce mandatory requirements for certain corporations to disclose their climate-related risks and opportunities in a sustainability report. The standard for these disclosure requirements can be found in AASB S2 Climate-related Disclosures,[29] which largely adopt the International Financial Reporting Standards (IFRS S2) (see below) with some changes for the Australian context. These disclosure obligations will likely apply to many Environment Protection Licensees.

CCMAP requirement	Does the AASB S2 satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. AASB requires emissions for scope 1, 2, and 3, but does not require a description of the sources of emissions, or disaggregation to the premises where relevant.	• The Addendum must include a description of the current scope 1, 2 and 3 greenhouse-gas emissions sources, for the premises.
Mitigation measures	In part. AASB requires disclosure of capital deployed relevant to climate-related transition risks, but not planned mitigation measures. It also does not require benchmarking and the level description required by the EPA.	• The Addendum must include a description of the measures that will be implemented to avoid and mitigate future emissions, including time frames for implementation. • If an EPA Mitigation Guideline has been published for the licensee's sector, the Addendum must benchmark their commitments and measures against the published mitigation guidelines. • The Addendum must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent — how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance — how the mitigation measures align with the mitigation hierarchy

[29] Australian Government 2024, Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures

		— how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.
Emissions estimates for the next ten years	No. AASB does not require future emissions estimates.	• The Addendum must include a description of the estimation of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. • Future emissions must be estimated using the NGERS methods, as applicable, and: — include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and categorised by the Intergovernmental Panel on Climate Change sectors as applied within Australia's national emission projections — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take account any current and intended mitigation measures — information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	In part. AASB and the Corporations Act require targets for scope 1, 2 and 3 emissions, but do not require alignment with specific timing for NSW legislated targets.	• The Addendum must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

International Financial Reporting Standards (IFRS) S2 – Climate-related Disclosures

The International Sustainability Standards Board (ISSB) issued the final *IFRS S2 Climate-related Disclosures* in June 2023.[30] IFRS S2 requires an entity to disclose information about climate-related risks and opportunities that could reasonably be expected to affect the entity's cash flows, its access to finance or cost of capital over the short, medium or long term.

As noted above, the IFRS S2 is the basis of the AASB S2. However, organisations reporting using the IFRS S2 as an international standard and which do not need to meet the sustainability report obligations under the *Corporations Act* will have additional gaps in information to address in their addendum. For example, the IFRS S2 does not link in with the NGERs scheme or mandate targets for scope 1, 2 and 3 emissions (compared to this being required for sustainability reports in s 296D, *Corporations Act*).

CCMAP requirement	Does the IFRS S2 satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. IFRS S2 requires emissions for scope 1, 2, and 3, but does not require a description of the sources of emissions, or disaggregation to the premises where relevant.	• The Addendum must include a description of the current scope 1, 2 and 3 greenhouse-gas emissions sources, for the premises. • NGERs reporters should use NGERs data, as stated above.
Mitigation measures	In part. IFRS S2 requires disclosure of capital deployed relevant to climate-related transition risks, but not future mitigation measures.	• The Addendum must include a description of the measures that will be implemented to avoid and mitigate future emissions, including time frames for implementation. • If an EPA Mitigation Guideline has been published for the licensee's sector, the Addendum must benchmark their commitments and measures against the published mitigation guidelines. • The Addendum must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent — how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance

[30] IFRSB, IFRS S2 Climate-related Disclosures

		— how the mitigation measures align with the mitigation hierarchy — how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.
Emissions estimates for the next ten years	No. IFRS S2 does not require future emissions estimates.	• The Addendum must include a description of the estimation of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. • Future emissions must be estimated using the NGERS methods, as applicable, and: — include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and categorised by the Intergovernmental Panel on Climate Change sectors as applied within Australia's national emission projections — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take account any current and intended mitigation measures — information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	In part. The IFRS sets disclosure requirements for targets and offsets. However, it does not mandate specific targets, and the entity is not required to take into account NSW circumstances and targets.	• The Addendum must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

Task Force on Climate-related Financial Disclosures' recommendations (TCFD)

The TCFD was originally created by the Financial Stability Board to improve and increase reporting of climate-related financial information.[31] The TCFD developed recommendations for voluntary disclosures, structured around four thematic areas that represent core elements of how organizations operate: governance, strategy, risk management, and metrics and targets. The TCFD requirements have now been replaced by the AASB S2 above.

CCMAP requirement	Does the TCFD satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. TCFD recommends disclosure for scope 1 and 2 emissions, but does not include breaking down emissions by organisation, and does not include disclosure of scope 3, and does not include a description of the sources of emissions.	• The Addendum must include a description of the current scope 1, 2 and 3 greenhouse-gas emissions sources and quantify those emissions for the last full financial year, for the premises.
Mitigation measures	No. TCFD does not make recommendations on any specific mitigation measures, only its high-level strategy and financial planning.	• The Addendum must include a description of the measures that are currently implemented at the premises to avoid and mitigate current scope 1 and 2 greenhouse-gas emissions, and that will be implemented to avoid and mitigate future emissions, including time frames for implementation. • If an EPA Mitigation Guideline has been published for the licensee's sector, the CCMAP must benchmark their commitments and measures against the published mitigation guidelines. • The Addendum must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent

[31] TCFD 2017, Final Report: Recommendations of the Task Force on Climate-related Financial Disclosures (as of October 2023, the TCFD had fulfilled its remit and disbanded. The IFRS Foundation has taken over monitoring of the progress of companies' climate-related disclosures. Some licensees may be continuing to report in line with TCFD recommendations on a voluntary

		— how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance — how the mitigation measures align with the mitigation hierarchy — how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.
Emissions estimates for the next ten years	No. TCFD does not consider any future emissions estimates.	• The Addendum must include a description of the estimation of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. • Future emissions must be estimated using the NGERS methods, as applicable, and: — include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and categorised by the Intergovernmental Panel on Climate Change sectors as applied within Australia's national emission projections8 — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity. — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take account any current and intended mitigation measures — information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	In part. The TCFD broadly recommends disclosure of targets, but not for specific time frames and scope 1 and 2 emissions.	• The Addendum must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

Greenhouse Gas Protocol (GGP)

The *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)* provides requirements and guidance for companies and other organizations preparing a corporate-level greenhouse gas emissions inventory. The AASB S2 and IFRS S2 refer to this standard as default for applying a method to measure emissions.

CCMAP requirement	Does the GGP satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. Protocol involves identification, but does not require a description, of the sources of emissions. Scope 3 emissions reporting are optional under the Protocol.	• The Addendum must include a description of the current scope 3 greenhouse-gas emissions quantities, as well as scope 1 and 2, for the premises. • The Addendum must include a description of the current scope 1, 2 and 3 greenhouse-gas emissions sources for the premises.
Mitigation measures	No.	• The CCMAP must include a description of the measures that are currently implemented at the premises to avoid and mitigate current scope 1 and 2 greenhouse-gas emissions, and that will be implemented to avoid and mitigate future emissions, including time frames for implementation. • The CCMAP must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent — how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance — how the mitigation measures align with the mitigation hierarchy — how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.

CCMAP requirement	Does the GGP satisfy this?	Additional information required
Emissions estimates for the next ten years	No. Protocol involves accounting for emissions over time, but not projections.	• The Addendum must include an estimate of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. • Future emissions must be estimated using the NGERS methods, as applicable, and: — include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and categorised by the intergovernmental Panel on Climate Change sector as applied within Australia's national emissions projections — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take into account any current and intended mitigation measures — include information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	In part. The Protocol sets out steps for an optional emissions target. These do not account for NSW emissions reduction targets and time frames.	• The CCMAP must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

Transition Plan Taskforce (TPT) Disclosure Framework

The TPT Disclosure Framework establishes best practice for firm-level transition plans and provides guidance and a set of templates setting out both generic and sector-specific disclosures and metrics.[32] It installs a hierarchy of applying IFRS standards, and then Glasgow Financial Alliance for Net Zero principles.

The TPT recommends that a good practice transition plan articulates the entity's Strategic Ambition, comprising its objectives and priorities for responding and contributing to the transition towards a lower-emissions, climate-resilient economy.

CCMAP requirement	Does the TPT Framework satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. Does not require a description of emissions sources.	• The Addendum must include a description of the current scope 1, 2 and 3 greenhouse-gas emissions sources for the premises.
Mitigation measures	In part. The TPT recommends disclosure of information about any policies or conditions to achieve its strategic ambition, but not the specifics of mitigation measure now and in the future.	• The Addendum must include a description of the measures that are currently implemented at the premises to avoid and mitigate current scope 1 and 2 greenhouse-gas emissions, and that will be implemented to avoid and mitigate future emissions, including time frames for implementation. • If an EPA Mitigation Guideline has been published for the licensee's sector, the CCMAP must benchmark their commitments and measures against the published mitigation guidelines. • The Addendum must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent — how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance — how the mitigation measures align with the mitigation hierarchy

[32] TPT 2023, TPT Transition Plan Taskforce: Disclosure Framework

		— how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.
Emissions estimates for the next ten years	No. The TPT does not make recommendations for projected emissions.	• The Addendum must include a description of the estimation of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. • Future emissions must be estimated using the NGERS methods, as applicable, and: — include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and categorised by the Intergovernmental Panel on Climate Change sectors as applied within Australia's national emission projections8 — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take account any current and intended mitigation measures — information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	In part. The TPT recommends disclosing objectives for reducing scope 1, 2 and 3 emissions and use of offsets, but do not account for NSW emissions reduction targets.	• The Addendum must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

Science Based Target initiative's Corporate Net-Zero Standard

The SBTi's Corporate Net-Zero Standard provides the guidance and tools companies need to set science-based net-zero targets.[33] It provides criteria and recommendations for near-term and long-term net-zero targets.

CCMAP requirement	Does the SBTi satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. Does not require a description of emissions sources.	• The Addendum must include a description of the current scope 1, 2 and 3 greenhouse-gas emissions sources, for the premises.
Mitigation measures	No. The SBTi provides guidance for the setting of targets but does not involve describing mitigation measures or benchmarking.	• The Addendum must include a description of the measures that are currently implemented at the premises to avoid and mitigate current scope 1 and 2 greenhouse-gas emissions, and that will be implemented to avoid and mitigate future emissions, including time frames for implementation. • If an EPA Mitigation Guideline has been published for the licensee's sector, the CCMAP must benchmark their commitments and measures against the published mitigation guidelines. • The Addendum must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent — how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance — how the mitigation measures align with the mitigation hierarchy — how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.

[33] SBTi 2024, SBTi Corporate Net-Zero Standard Criteria

CCMAP requirement	Does the SBTi satisfy this?	Additional information required
Emissions estimates for the next ten years	No. Only involves reporting of emissions, not projections.	• The Addendum must include a description of the estimation of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. • Future emissions must be estimated using the NGERS methods, as applicable, and: — include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and categorised by the Intergovernmental Panel on Climate Change sectors as applied within Australia's national emission projections — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take account any current and intended mitigation measures — information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	In part. The SBTi requires targets and use of offsets, but does not account for NSW emissions reduction targets.	• The Addendum must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emissions reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

Farm Carbon Management Plan with DPIRD

Farm Carbon Management Plans may be developed as part of DPIRD's On-Farm Carbon Advice Project for the agricultural industry, which included education and tools for carbon farming practices. These plans include emissions data, farm mapping, and abatement strategies.

CCMAP requirement	Does the Farm Carbon Management Plan satisfy this?	Additional information required
Current sources and quantities of greenhouse-gas emissions	In part. All scope 1 emissions sources from the premises must be described in the CCMAP, not only those from farming activities per the Farm Carbon Management Plan.	• The Addendum must include a description of any additional scope 1 greenhouse-gas emissions sources, for the premises.
Mitigation measures	In part. The Farm Carbon Management Plans consider management options to reduce on-farm emissions, but do not require time frames for implementation, benchmarking, or further description as required in the CCMAPs.	• The Addendum must include time frames for implementation of mitigation measures. • If an EPA mitigation guideline has been published for the licensee's sector, the CCMAP must benchmark their commitments and measures against the published mitigation guidelines. • The Addendum must include a description of the following: — how the measures are expected to avoid or mitigate greenhouse-gas emissions from the premises over time — how the licensee will ensure the level of claimed performance, and how contingency actions can be adopted or retrofitted to ensure the level of claimed performance — how the mitigation measures align with, or are more effective than, any measures referred to in their development consent — how the mitigation measures will not compromise other pollution controls or the premise's overall environmental performance — how the mitigation measures align with the mitigation hierarchy — how the mitigation measures meet any specified minimum practice set out in EPA regulations or in the licence, and — how the mitigation measures compare to any best-practice mitigation measures relevant to the licensee, as identified by the EPA in guidance.
Emissions estimates for the next ten years	No. Only involves reporting of current emissions, not projections.	• The Addendum must include an estimate of future scope 1 and 2 greenhouse-gas emissions from the premises, for each financial year over the next 10 years. Scope 3 estimates may also be included. Future emissions must be estimated using the NGERS methods, as applicable, and:

		— include scope 1 emissions, by greenhouse gas and cumulatively for all greenhouse gases, specified by source and as per the Intergovernmental Panel on Climate Change sectors as applied within Australia's national emission projections[34] — include scope 1 emissions intensity per unit of production or activity for the primary scheduled activity under Schedule 1 of the POEO Act — include total scope 2 emissions — include scope 2 emissions intensity per unit production or activity for the primary scheduled activity. — be disaggregated based on each stage of the activity over the ten years, including operational, decommissioning, closure, and post-closure stages (where relevant) — take account any current and intended mitigation measures — information on any offsets used and the emissions reductions they account for. • The Addendum must include a description of how the future emissions have been estimated, including: — the assumptions, data and methods used — sufficient supporting information to allow the calculation of scope 1 and 2 emissions to be replicated.
Emissions goals	No. Farm Carbon Management Plans provide a baseline profile, but do not include emissions goals.	• The Addendum must include a description of long-term (to 2050) and interim (years where there is a legislated NSW emission reduction target e.g. 2030 and 2035) scope 1 and 2 greenhouse-gas emissions goals for the premises and how those goals will be achieved.

[34] Australian Government, Projecting greenhouse emissions, Commonwealth Department of Climate Change Energy Environment and Water, https://www.dcceew.gov.au/climate-change/emissions-reporting/projecting-emissions.

Published by NSW Environment Protection Authority

Visit:
6 Parramatta Square
10 Darcy Street
Parramatta NSW 2150

Mail:
Locked Bag 5022,
Parramatta NSW 2124

Phone:
+61 2 9995 5000 (switchboard)

TTY users:
Phone 133 677, then ask for 131 555

Speak and listen users:
Phone 1300 555 727, then ask for 131 555

Email:
info@epa.nsw.gov.au

Website:
epa.nsw.gov.au

Report pollution and environmental incidents

Environment Line:
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info@epa.nsw.gov.au

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