

ENTITY / ABN	
DISCLOSURE STANDARD (AASB S2)	
REPORTING PERIOD	
PREPARED BY	
SCENARIO SET USED	
BOARD APPROVAL DATE	

Section 1 — Governance

1.1 Board oversight of climate-related risks and opportunities

Describe committee, frequency, information flow and competence.

1.2 Management's role

Assessment, management, escalation and reporting cadence.

Section 2 — Strategy

2.1 Identified climate-related risks

Risk ID	Physical / Transition	Description	Time horizon	Likelihood	Financial impact (\$)

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2.2 Identified opportunities

Opp ID	Category	Description	Time horizon	Expected benefit (\$)

2.3 Scenario analysis summary

Scenario	Temperature pathway	Key assumptions	Strategic implication	Resilience rating

2.4 Transition plan

Actions, capital allocation, milestones and dependencies.

Section 3 — Risk management

3.1 Processes for identifying & assessing climate-related risks

Methodology, data sources, and integration into enterprise risk.

3.2 Risk register & mitigation

Risk ID	Mitigation action	Owner	Due date	Residual rating

Section 4 — Metrics & targets

4.1 Greenhouse gas emissions

Scope	Unit	FY current	FY prior	Baseline year	Target

4.2 Cross-industry metrics

Metric	Unit	FY current	FY prior	Target

4.3 Industry-based metrics

Industry metric	Unit	FY current	FY prior	Target

4.4 Targets & performance tracking

Target	Baseline year	Target year	Progress (%)	Status

Section 5 — Assumptions, judgements & restatements

Key methodology assumptions, emission factors, and restatements.

Section — — Sign-off & assurance

Role	Name	Signature	Date
Chief Sustainability Officer			
Chief Financial Officer			
Board Sustainability Committee Chair			
External Assurance Provider			