Australian Government

Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts

October 2026

Climate Disclosure Statement



Connecting Australians **Enriching** our communities **Empowering** our regions

1. Introduction

This Climate Disclosure Report presents the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts' climate-related disclosures for the 2025–26 reporting period. It has been prepared in accordance with the Commonwealth Climate Disclosure (CCD) Policy and the associated Year 2 Reporting Provisions for Tranche 1 entities[1]. The report includes the department's annual Emissions Reduction Plan (ERP) update and provides information on the department's climate-related governance, strategy, risk management, and metrics and targets.

This report complements the department's 2025–26 Annual Report. The Annual Report contains a high-level climate disclosure statement and references this standalone CCD report, while the ERP outlines the department's operational emissions reduction priorities, actions and progress towards the APS Net Zero 2030 target. Relevant ERP updates are also reflected throughout this report where they inform the department's climate-related strategy, decision-making and performance.

Consistent with the Australian Government's revised climate disclosure publication arrangements, this report is published separately from the Annual Report and made available through the Transparency Portal. The department may also make this report available through its website to support accessibility and transparency of climate-related information.

Basis of preparation. This report covers the department's Australian operations and the external Territories it administers, subject to the operational-control and data limitations explained in sections 4–6. Overseas activities are outside the mandatory disclosure scope. Climate-related information was assessed for materiality by reference to its potential to affect the department's operations, public policy delivery, financial prospects or achievement of outcomes over the short and medium term. The assessment applied the department's risk methodology and used the latest reasonable and supportable information available without undue cost or effort. Comparative information is provided where reliable and decision-useful; where boundaries, methods or data availability differ, the limitation and its effect on comparability are explained. Information is cross-referenced where this avoids duplication and preserves a clear connection between governance, strategy, risk management, financial effects, metrics and targets.

Microsoft Copilot was used to support preparation of this report, including content drafting, synthesis and editing.
All AI-assisted content was subject to human review and validation prior to inclusion in the report.

2. Emissions Reduction Plan

The department is implementing emissions reduction initiatives in line with the Australian Government's Net Zero in Government Operations (NZGO) Strategy, developed by the Department of Finance. The NZGO Strategy sets out the government's approach to achieving net zero greenhouse gas emissions from its operations by 2030, including the reinstatement of public emissions reporting.

The purpose of the Emissions Reduction Plan (ERP) is to provide a pathway for the department to contribute to achievement of the APS Net Zero 2030 Target through emissions reduction activities. The ERP encompasses both existing and new priorities and actions within the department to reduce emissions. The ERP has been developed in accordance with the NZGO Strategy, associated guidance and relevant reporting standards for annual emissions reporting.

Since the release of the first ERP[2] in September 2024, the department has been delivering emissions reduction actions focused primarily on its mainland operations. The 2024 ERP underwent an annual review, with the updated edition approved by the Secretary as the Accountable Authority and published on the department's website in November 2025[3]. The updated ERP has refined the department's emissions reduction priorities into 22 actions and taken first steps to incorporate territories operations.

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[1] Available at: https://www.finance.gov.au/sites/default/files/2025-10/Year-2-Commonwealth-Climate-Disclosure-Requirements.pdf
[2] Available at: https://www.infrastructure.gov.au/sites/default/files/documents/emissions-reduction-plan-2024-august2024.pdf
[3] Available at: https://www.infrastructure.gov.au/sites/default/files/documents/emissions-reduction-plan-2025-october-2025-pdf.pdf

2.1 Key updates

The department is committed to ensuring that the strategic direction and actions of the ERP remain relevant by utilising the latest climate science, emissions profile and inventory updates and emissions reduction technologies when conducting its annual review of the ERP.

In alignment with the NZGO Strategy, the 2025 ERP has incorporated the department's territories operations into its emission reduction planning and reporting through two territories-related actions as follows:

- Determining and verifying the department's operational control over territories assets, and
- Establishing an emissions inventory for the territories.

These actions will help identify emissions reduction opportunities for the territories operations and potential implications associated with offset requirements to achieve the net zero target.

2.2 Delivery progress

The department monitors the ERP delivery progress, with regular updates provided to the Chief Sustainability Officer (CSO), and annual ERP updates provided to the Secretary. Delivery of the ERP continued during 2025-26. While no additional ERP actions were formally closed during the reporting period, implementation progressed across a number of actions, and the department continued to maintain actions completed in the previous reporting period, including:

- Preferencing fully-electric buildings and establishing transition plans, where required, to work towards an all-electric building portfolio.
- Ensuring separate electricity metering is available for new office spaces over 1,000m^2.
- Including high efficiency LED, lighting control and occupancy sensors in new office fit-outs.
- Supporting active transport through maintaining and improving access to end-of-trip facilities and embedding end-of-trip requirements into leasing processes.
- Adopting a target of 75% of all new leased passenger vehicles to be electric or low emissions and applying fuel efficiency criteria to new vehicle leases where such options are not viable.
- Transitioning the department's fleet to electric or low emissions vehicles.

Detailed reporting on emissions reduction priorities, actions, delivery status and implementation progress as at October 2025 is provided in the department's 2025 ERP. The delivery progress outlined below reflects more recent implementation activities undertaken after publication of the ERP update:

- Undertook operational control assessments on assets in Norfolk Island and Jervis Bay Territories as the first step to establish the territories' emissions inventory.
- Undertook National Australian Built Environment Rating System (NABERS) energy assessments for two office sites, with the Brisbane office achieving a 5.5-Star NABERS Energy tenancy rating. Assessments for other sites remained underway at the reporting date.
- Progressed the submission for Green Star Interiors accreditation for the new office site at 7 London Circuit, Canberra, with the fit-out achieving practical completion and accreditation documentation being prepared.
- Implemented enhanced waste management arrangements at the new 7 London Circuit office, including source segregation of three common waste streams to support recycling and resource recovery.
- Implemented sustainable office relocation practices, diverting approximately 118.9 tonnes of workplace assets from landfill through redeployment, storage for future reuse and recycling, including approximately 15 tonnes of metal and e-waste.
- Worked with the Property Service Provider to develop a process that embeds sustainability due diligence considerations into the leasing life cycle and future accommodation decisions.

Due to the sequencing of reporting processes and the need to prioritise finalisation of the department's 2025-26 CCD, the next ERP update is planned for October 2026. Comprehensive reporting on action delivery will be incorporated in that update.

3. Climate governance

The governance arrangements described in this section reflect those in place during the 2025-26 reporting period and that informed the identification, management and reporting of climate-related risks and opportunities covered by this disclosure. As this report relates to the 2025-26 reporting period, references to governance structures, roles and responsibilities are presented on that basis. The department implemented revised governance arrangements from 1 July 2026. Unless otherwise stated, this section reflects the governance arrangements that applied during the reporting period.

The department maintained a governance framework to effectively identify and manage climate risks and opportunities that are underpinned by the department's Risk Management Policy and Framework, in line with the Commonwealth Risk Management Policy 2023[4].

As defined under Section 12 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the Secretary, as the Accountable Authority, oversaw the department's risk management including climate-related risks and opportunities, the setting of targets related to climate-related risks and opportunities, as set out in our ERP, and monitoring progress towards those targets.

The Secretary was informed about risks with support from the Executive Leadership Team (ELT), the Operations Committee (OC), and the Audit and Risk Committee (ARC), that met weekly, fortnightly, and quarterly respectively. With work underway to incorporate climate risk as one of the department's enterprise risks, the department's enterprise risk register was reported to the Secretary twice a year. The OC approved the department's strategic climate risk register (SCRR), which was reported to the Secretary for endorsement via an Executive Communications Brief. Progress on the department's Climate Action in Government Operations (CAIGO) obligations was reported to the ARC through quarterly division briefing papers. For more information about the roles of ELT, OC, and ARC, refer to Part 3.1 of our corporate governance structure of the Annual Report.

Supported by a Deputy Secretary level Integrity and Risk Champion, the department's Chief Risk Officer (CRO) oversaw the risk management function and supported the Secretary and senior management to embed a positive risk culture across the department. Reporting to the CRO, the Risk Section was responsible for implementing and maintaining the department's risk management framework, promoting good risk management practices, and coordinating updates to divisional risk registers, which are incorporating climate risks and support climate risk management. The Risk Section reported to the ARC quarterly on the department's system of risk, including how climate risks were being reported and managed across the department. Divisional risk owners reported to the OC twice a year through group reports.

The department's Chief Sustainability Officer (CSO) oversaw the department's function related to CAIGO commitments and its delivery and provided assurance to the department's Secretary and ELT that the department was delivering its CAIGO obligations. Reporting to the CSO, the Climate and Sustainability Team led and provided whole-of-department strategic direction and governance on the department's CAIGO obligations, including coordinating annual CCD and emissions reporting. The Climate and Sustainability Team also convened an ERP Working Group to coordinate ERP delivery and emissions reporting activities.

The department's former Portfolio Priorities and Net Zero Branch (PPaNZ) (previously the Net Zero Unit) led the organisation-wide climate risk assessment as documented in the 2025 Strategic Climate Risk Register (SCRR) and provided in-house expertise and capability uplift on net zero and climate risk. Following a restructure within PPaNZ, responsibility for coordinating the SCRR transferred to the Risk and Privacy Section. However, the department did not maintain a dedicated arrangement for delivering Climate Risk and Opportunity Management Program (CROMP)-related activities during this reporting period.

The department undertook an analysis to assess its existing capacity and capability arrangements against current and future CAIGO obligations and CCD reporting requirements. Presented to the OC, the analysis concluded that the existing capacity and capability were under increasing pressure with expansion of the obligations and were unlikely to remain sustainable without change.

To support capability uplift, members of the Climate and Sustainability Team completed CROMP training modules and regularly participated in the CAIGO GovTEAMS community meetings and webinars. Capability reviews and targeted training activities informed the department's approach to developing climate-related capability in response to evolving obligations. Progress on capability uplift activities will be monitored through existing governance arrangements, including updates to the relevant governance committees where capability gaps affect delivery of CAIGO, CCD or climate risk management obligations. Identified capability gaps will be addressed through a combination of targeted training, participation in whole-of-government forums, internal coordination through the Climate and Sustainability Team, and further advice to senior executive governance forums where resourcing or structural decisions are required.

By embedding consideration of climate-related risks and opportunities into business-as-usual processes, all divisions across the department were encouraged to contribute to identifying and managing climate risks within their areas of responsibility and support their staff to incorporate climate action considerations into their work.

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[4] Available at: https://www.finance.gov.au/government/comcover/risk-services/management/commonwealth-risk-management-policy

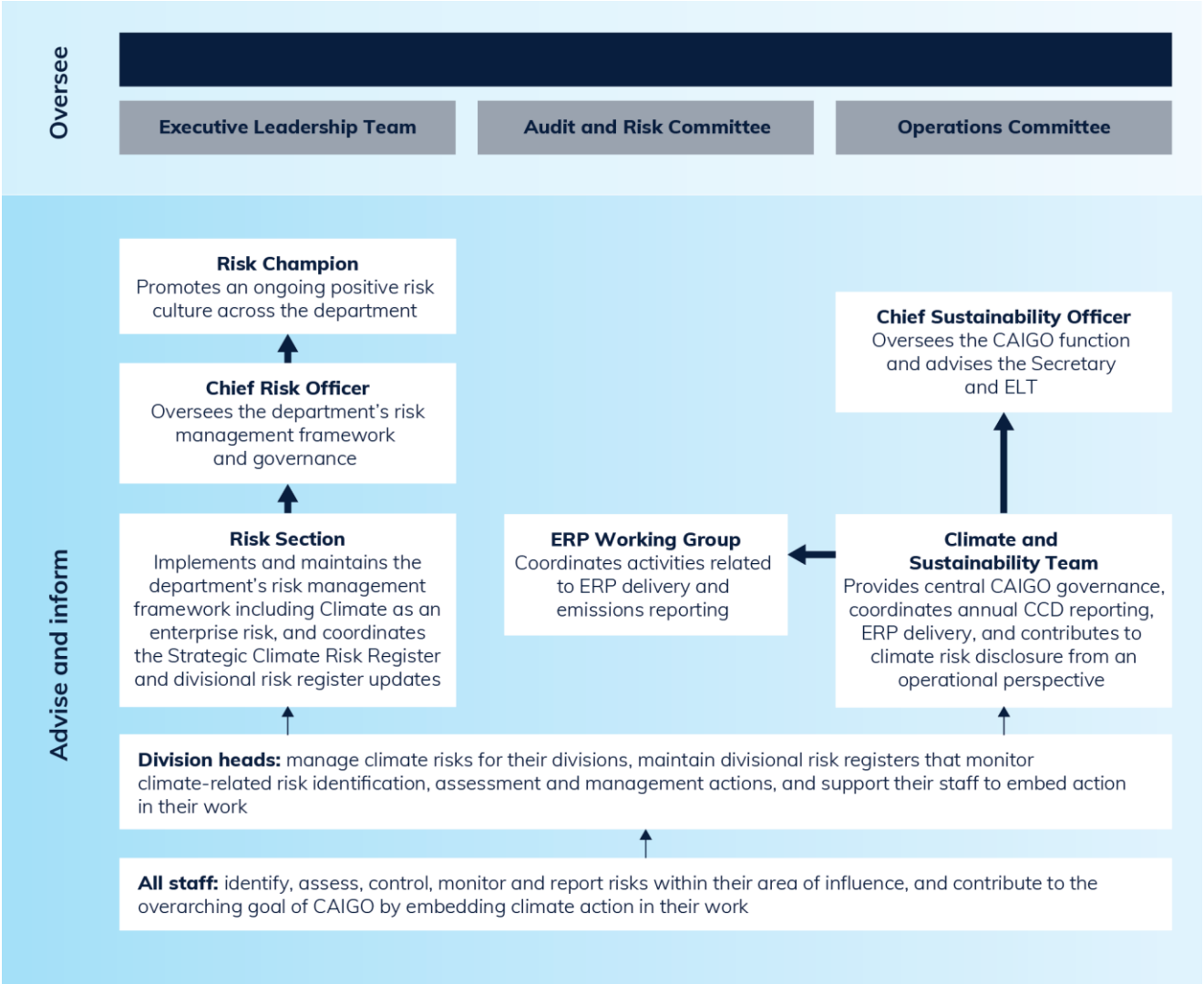
Climate-related risks and opportunities were overseen through the department's existing governance arrangements and management accountabilities, with responsibility for climate-related matters exercised through broader risk, sustainability and operational governance functions. The department continued to develop its climate governance arrangements in line with evolving climate risk management and disclosure obligations.

During the reporting period, climate-related information informed decisions on the ERP, emissions reporting and assurance, accommodation and leasing, business continuity, asset resilience, climate risk integration and capability priorities. Oversight was supported by established risk, audit and reporting controls, including review by responsible business areas, executive governance and the Audit and Risk Committee. Climate-related performance was not directly linked to remuneration or individual performance payments in 2025–26. Where delivery or control weaknesses were identified, they were escalated through existing governance arrangements and addressed through management actions, audit recommendations, capability uplift or further advice to senior executives.

During 2025-26, climate-related risks and opportunities were considered through the department's climate risk management and reporting processes, including the SCRR, CCD and ERP activities. Integration of climate-related considerations into broader strategic planning and resource prioritisation processes remained at an earlier stage of development.

Figure 1 shows the department's climate governance structure and key responsibilities that applied during the 2025-26 reporting period.

Figure 1: Climate governance structure



4. Climate strategy

During 2025–26, the department assessed its material climate-related risks and opportunities. This section presents the most recent information available when the report was prepared. Consistent with the Climate Risk and Opportunity Management Program (CROMP), risks and opportunities were assessed over the short term to 2030 and the medium term to 2050. These timeframes match those used in the department's 2024–25 Strategic Climate Risk Register (SCRR) and allow impacts to be considered over time.

Table 1 provides detailed information about climate-related risks because these risks are supported by more developed data and analysis.

Table 2 presents climate-related opportunities at a higher level because less detailed evidence is currently available. This approach reflects reasonable and supportable disclosure practice.

4.1 Climate-related risks

Table 1 lists the department's material operational and policy-related climate risks. It shows where each risk is concentrated, its current and expected effects on operations and public policy delivery, and the actions taken or planned to manage those effects.

Table 1: Material climate-related risks

Material risks (OR: Operational risk; PR: Policy-related risk)	Current effects	Expected effects and sensitivity to climate scenarios	Actions taken or planned
OR1 – Workforce safety, health and wellbeing **Extreme weather and changing climate conditions may harm staff health, safety and wellbeing if the department's capability, preparation and response arrangements are not adequate.** **Time horizon: short (2030), medium (2050)** **Concentration: Canberra offices (78% of total workforce), locations highly exposed to climate-related events (e.g. Cyclone- and flood-affected regions, Territories), remote operational environments with constrained access, evacuation and support, and outdoor or field-based activities.** **Risk type: physical**	**Operational model:** Few formal work health and safety incidents have been reported. Current issues mainly involve wet weather, heat, local flooding and mould. Climate events can also damage infrastructure and expose staff to unstable assets and hazards during floods, recovery and repairs. The department responds through office closures, remote work, travel restrictions and event-specific safety measures. Events may also affect staff physically and psychologically and create extra coordination demands, especially in isolated locations. **Public policy delivery:** The department does not yet collect these impacts consistently. During climate events, isolation, restricted site access and service disruptions can reduce staff availability and affect delivery. Limited data makes the policy impacts difficult to measure.	**Expected effects:** If the department's capability, preparation and workforce support do not keep pace with climate pressures, staff health, safety, availability and productivity may decline. This could disrupt workforce stability, reduce the quality of policy advice and delivery, and increase legal and reputational risks. **1.5°C proxy:** Workforce safety pressures continue, with increased event-based disruptions, localised exposure risks and coordination demands in high-risk locations, including potential challenges in maintaining safe work environments across distributed and home-based work settings during periods of extreme heat. **3°C proxy:** Impacts intensify and persist, with sustained disruption and increasing risks to availability, productivity and delivery outcomes, along with heightened reputational and legal exposure.	**Actions taken:** The department includes climate hazards in WHS risk management and controls. It has strengthened communication and coordination during severe weather, including with local managers; uses emergency and business continuity measures such as office closures, remote work and local decision-making; provides Employee Assistance Program and critical incident support; manages staff exposure during infrastructure damage and recovery; maintains extreme-weather readiness procedures; and builds climate capability through the central Climate and Sustainability Team. **Planned actions:** new Canberra office site with a Climate Resilience program; additional funding through budget processes to support increased operational costs and preparedness needs.

Material risks (OR: Operational risk; PR: Policy-related risk)	Current effects	Expected effects and sensitivity to climate scenarios	Actions taken or planned
OR2 – Business continuity and asset safety and value **More frequent and severe extreme weather may limit access to offices and facilities and damage or disrupt the assets needed for operations and service delivery.** **Time horizon: short (2030), medium (2050)** **Concentration: department-owned/controlled assets in high-exposure locations (e.g. coastal and cyclone-affected regions, Territories), leased office premises exposed to severe weather events and building-related disruptions, critical infrastructure and systems (e.g. ports, transport links, utilities, communications), interdependent operational systems reliant on remote access and supply chains.** **Risk type: physical**	**Operational model:** Climate events can damage assets and disrupt infrastructure and systems, including coastal infrastructure, transport and logistics, offices and operational systems. This can cause outages, office closures and restricted access until repairs or workarounds are in place. Remote locations are more exposed because transport disruptions can limit the movement of people, supplies and recovery resources. These impacts increase repair, insurance, logistics, coordination and recovery costs. **Public policy delivery:** Damage or disruption to assets and systems can interrupt the services and programs that depend on them, reducing continuity and reliability.	**Expected effects:** Climate impacts may damage assets and facilities and disrupt systems and access. This could affect business continuity, recovery, service reliability and costs, and increase legal and reputational risks. **1.5°C proxy:** Disruptions and costs are expected to increase gradually, adding to maintenance, insurance and business continuity planning needs. **3°C proxy:** Impacts are expected to become more severe and prolonged, increasing disruption, costs and risks to continuity and reliability, as well as regulatory, contractual and reputational exposure.	**Actions taken:** The department uses business continuity plans, insurance, emergency procedures, routine maintenance and repairs after weather damage. Disaster recovery systems use geographically separate backups. Other measures include office closures, remote work, evacuation planning, incident management, flexible logistics, and coordination with landlords and service providers. The department also participates in Government Energy Action Response (GEAR) processes during extreme heat and considers flood exposure and building resilience when making mainland office leasing and accommodation decisions. Planned actions: Implement the Future Workplace Canberra project; continue reviewing the Business Continuity Framework and supporting documents; establish the Incident Management and Business Continuity Committee; continue infrastructure resilience measures; consider longer-term funding and structural options for asset resilience; and seek additional funding for higher operational and capital costs.

Material risks (OR: Operational risk; PR: Policy-related risk)	Current effects	Expected effects and sensitivity to climate scenarios	Actions taken or planned
OR3 – Emissions reduction targets **Increasing climate action and reporting requirements may affect the department's ability to reduce operational emissions enough to meet the APS Net Zero 2030 target.** **Time horizon: short (2030), medium (2050)** **Concentration: Territories operations, emissions data and reporting.** **Risk type: transition**	**Operational model:** Growing reporting obligations, capability needs and data gaps are placing pressure on the Emissions Reduction Plan, data systems and governance. This is affecting readiness for expanding reporting requirements and increasing demands on implementation, compliance and assurance activities. These pressures may increase audit scrutiny and expose the department to adverse audit findings, reputational damage and higher costs from relying on offsets. **Public policy delivery:** The department may not meet its contribution to whole-of-government net zero commitments, including emissions reduction targets and reporting requirements.	**Expected effects:** Emissions reduction and reporting requirements will continue to place pressure on systems, data, Emissions Reduction Plan delivery, capability and governance. This may affect implementation, compliance, audit outcomes and achievement of net zero commitments, while reliance on offsets may create continuing budget pressure. **1.5°C proxy:** Delivery, capability and compliance pressures will continue, with growing requirements for implementation and assurance. **3°C proxy:** Pressures on delivery, capability and costs are expected to become more severe and prolonged, making emissions reduction and net zero targets harder to achieve.	**Actions taken:** The department is implementing and tracking the Emissions Reduction Plan, reviewing it annually, reporting emissions each year and monitoring progress. It is improving emissions data and assurance, supported by the Climate and Sustainability Team, the ERP Working Group and internal audit. Territories are being included in the plan, and budget processes are used to support operating costs. **Planned actions:** Continue delivering and reviewing the Emissions Reduction Plan; establish an emissions inventory for Territories operations; plan the capacity and capability needed to meet growing obligations; consider interim measures and targets in future reviews; and seek additional funding through budget processes.
PR1 – Infrastructure **Extreme weather and transition requirements may reduce the resilience of infrastructure and its ability to meet emissions goals.** **Time horizon: short (2030), medium (2050)** **Concentration: transport infrastructure and supply chains; infrastructure projects and investment; and policy, funding, procurement and delivery settings involving stakeholders.** **Risk type: physical & transition**	**Operational model:** Severe weather, more difficult stakeholder engagement and higher material and project costs place pressure on infrastructure investment, planning and delivery. **Public policy delivery:** Incomplete information and inconsistent procurement and delivery practices can weaken advice and decisions, lead to complaints and misaligned projects, and prevent intended outcomes from being achieved.	**Expected effects:** Operational disruption and rising costs may reduce infrastructure performance and delay delivery. Gaps in data, consultation and implementation may also weaken policy and investment decisions and reduce support for resilient, low-emissions infrastructure. **1.5°C proxy:** Disruptions and costs are expected to increase, affecting infrastructure performance, delivery and investment decisions. **3°C proxy:** Impacts are expected to become more severe and prolonged, increasing disruption, delivery and cost pressures and the risk of poor alignment, weaker outcomes, and legal or reputational consequences.	**Actions taken:** The department uses infrastructure policy and investment settings that support resilience; works with other jurisdictions on climate and resilience policy; gathers research, data and evidence to improve decisions; reports annually on infrastructure planning and performance; and engages early with states, territories and infrastructure partners. **Planned actions:** Support the Government to release and implement the Transport and Infrastructure Net Zero Roadmap and Action Plan.

Material risks (OR: Operational risk; PR: Policy-related risk)	Current effects	Expected effects and sensitivity to climate scenarios	Actions taken or planned
PR2 – Transport **Climate impacts and the transition to lower emissions may affect how well transport systems perform and adapt.** **Time horizon: short (2030), medium (2050)** **Concentration: transport systems, freight networks, supply chains and transport markets.** **Risk type: physical & transition**	**Operational model:** Changing technologies, supply constraints and climate pressures are making regulatory and policy work more complex and may reduce effective oversight and the transport system's ability to respond. **Public policy delivery:** Disruptions to transport systems and supply chains may reduce reliability and continuity, increase expectations for government action, and put policy settings, market stability and public confidence under pressure.	**Expected effects:** Regulators and policy teams will need to respond to changing technologies, supply constraints and coordination demands. Climate and market pressures may also disrupt transport systems, reducing reliability and putting policy outcomes at risk. **1.5°C proxy:** Pressure on regulatory oversight and transport performance is expected to increase as disruptions, supply constraints and coordination demands grow. **3°C proxy:** Impacts are expected to become more severe and prolonged, reducing regulatory effectiveness and transport performance and increasing risks to outcomes, market stability and reputation.	**Actions taken:** The department uses advisory bodies and specialist capability to support transport decarbonisation; works through international and intergovernmental forums; applies measures such as vehicle and maritime emissions standards; develops freight and supply chain strategies; and undertakes research and policy work to improve transport resilience. **Planned actions:** Implement aviation and low-emissions fuel policies; deliver emissions standards and maritime action plans; implement the Transport and Infrastructure Net Zero Roadmaps; refresh the freight and supply chain strategy; assess supply chain resilience; and establish a Maritime Strategic Fleet.
PR3: Cities & Regions **Growing climate hazards and transition demands may make urban and regional policies and programs less effective.** **Time horizon: short (2030), medium (2050)** **Concentration: urban and regional policy settings, Commonwealth-funded programs and investments, and intergovernmental coordination mechanisms.** **Risk type: physical & transition**	**Operational model:** Limits on coordination and delivery may make urban and regional programs less efficient and divert more resources to disaster response. **Public policy delivery:** Policies and programs may not consistently support local adaptation needs or fair outcomes. This could lead to ineffective action and delay progress on emissions reduction and resilience.	**Expected effects:** Climate pressures may strain supply chains, local capacity and coordination between governments, slowing delivery. Different regional impacts and changing needs may also reduce policy effectiveness and weaken resilience, equity and alignment across jurisdictions. **1.5°C proxy:** Pressure on supply chains, local capacity and coordination is expected to increase and slow progress. **3°C proxy:** Impacts are expected to become more severe and prolonged, increasing risks to effectiveness, equity, resilience and public trust.	**Actions taken:** The department leads and participates in intergovernmental forums; makes place-based investments through the Regional Investment Framework; engages stakeholders, including First Nations communities; builds evidence through the State of the Regions Report; includes resilience in housing and urban policy; participates internationally; and uses climate-informed investment governance, including through NAIF. **Planned actions:** Implement the Transport and Infrastructure Net Zero Roadmap and Action Plan and strengthen coordination with other Commonwealth agencies on adaptation and climate risk for cities and regions.

Material risks (OR: Operational risk; PR: Policy-related risk)	Current effects	Expected effects and sensitivity to climate scenarios	Actions taken or planned
PR4: Territories **More frequent and severe extreme weather and long-term climate change may affect Territories infrastructure, services and governance.** **Time horizon: short (2030), medium (2050)** **Concentration: Territories infrastructure, services and governance, especially in remote areas with limited backup systems and transport options; coastal and low-lying communities; and utilities and transport-dependent systems with limited redundancy.** **Risk type: physical & transition**	**Operational model:** Damage to infrastructure and fragile, interconnected systems can disrupt essential services and operations, increase costs, and reduce reliability. Remote locations face greater impacts because they have fewer backup systems, limited logistics and depend on airports, ports and communications. **Public policy delivery:** Service interruptions, compliance risks and limited emissions monitoring may affect program outcomes. Cascading disruptions can divert resources to immediate response, create gaps between operational needs and policy or funding settings, and reduce community liveability and confidence if they continue.	**Expected effects:** Climate pressures may damage infrastructure and strain supply chains and emergency management. This could increase costs and disruptions, reduce service reliability and safety, and affect regulatory requirements, liveability and long-term outcomes. **1.5°C proxy:** Disruption, infrastructure exposure and pressure on services are expected to increase, especially where systems have limited backup capacity. **3°C proxy:** Impacts are expected to become more severe and prolonged, with greater damage, disruption and safety risks and increased pressure on governance, delivery, compliance and reputation.	**Actions taken:** The department has completed coastal vulnerability, hazard and adaptation studies and plans; considered climate risks in infrastructure investment and asset management; maintained emergency, evacuation and disaster recovery arrangements; reviewed WHS arrangements; developed emissions inventories; strengthened water, energy and utility resilience; maintained intergovernmental service and recovery arrangements; and implemented practical measures such as sandbagging, coastal protection and stronger shelters. **Planned actions:** Implement coastal risk and adaptation responses; strengthen emergency management; update WHS assessments and plans; review supply chain resilience; improve communication about service disruptions; consider relocating or adapting vulnerable infrastructure and critical services; expand emissions data collection; develop infrastructure investment advice and budget proposals; identify future funding needs under different climate scenarios; and consider funding and governance reforms to improve flexibility and long-term resilience.

Material risks (OR: Operational risk; PR: Policy-related risk)	Current effects	Expected effects and sensitivity to climate scenarios	Actions taken or planned
PR5: Communications & Media **Climate impacts and higher resilience expectations may affect communications and media infrastructure and interrupt services.** **Time horizon: short (2030), medium (2050)** **Concentration: Telecommunications and broadcasting infrastructure, digital connectivity systems and services.** **Risk type: physical & transition**	**Operational model:** Climate-related damage to telecommunications and broadcasting infrastructure may interrupt services and cause outages. **Public policy delivery:** Service disruptions may increase complaints and expectations for government action, creating reputational and legal risks.	**Expected effects:** Damage to communications infrastructure may disrupt services, increase industry costs and affect communities. Complaints, expectations for government action and equity concerns may also place pressure on system reliability and policy outcomes. **1.5°C proxy:** Service disruptions and resilience pressures are expected to increase, with greater impacts on remote, regional and already underserved communities. **3°C proxy:** Impacts are expected to become more severe and prolonged, increasing disruption and costs, widening inequality and increasing	**Actions taken:** The department funds programs to make communications infrastructure more resilient, including disaster resilience, broadcasting resilience and network hardening. It also coordinates with other jurisdictions, engages internationally on good practice, and works with stakeholders to improve data, advice and system reliability. **Planned actions:** Support government measures to progress First Nations digital inclusion and improve communication services during climate-related disruptions.
PR6: Arts & Culture **Climate impacts and transition pressures may affect the sustainability of arts and cultural activities and infrastructure.** **Time horizon: short (2030), medium (2050)** **Concentration: arts organisations, cultural infrastructure, creative practitioners and First Nations community art organisations across regions.** **Risk type: physical & transition**	**Operational model:** Higher delivery costs may place pressure on arts and cultural policies, programs and initiatives. **Public policy delivery:** Access to and participation in arts and culture may decline. In remote communities, this could also reduce economic opportunities and limit public engagement through artistic expression.	**Expected effects:** Climate pressures may increase the cost of policies and programs and reduce access to and participation in arts and culture. Remote communities may also face fewer economic opportunities and less public engagement through artistic expression. **1.5°C proxy:** Costs and barriers to participation are expected to increase, especially in remote communities. **3°C proxy:** Impacts are expected to become more severe and prolonged, further reducing access, participation, economic opportunities and public engagement.	**Actions taken:** The National Cultural Policy Revive supports the sector to adapt and strengthens community resilience. Arts grant programs support sustainable cultural development across locations and art forms, and Creative Australia provides climate guidance and initiatives. **Planned actions:** Support national collecting institutions and arts agencies to develop plans for reducing emissions and adapting to climate impacts.

Table 1 draws mainly on the department's 2024–25 SCRR, which is the most recent documented enterprise climate risk assessment. It covers the department's roles in infrastructure, transport, regions, communications and the arts. Because the SCRR was completed before later Machinery of Government changes, it does not include Sport. Cities and Regions has been retained to stay consistent with the original assessment. Targeted consultation during 2025–26 was used to test and refine the existing risks, but it did not assess whether Sport-related climate risks were material. Sport-related risks will be considered in a future climate risk assessment and included in later disclosures if supported by the evidence.

To improve clarity and align with Commonwealth Climate Disclosure and CROMP guidance, the department reframed two operational risks (OR1 and OR2) without changing their meaning. Targeted consultation also added practical evidence for OR1, OR2 and PR4 Territories, including where exposure is concentrated, current impacts, and how controls and treatments are working. Information about actions reflects the most recent evidence available when the report was prepared.

4.2 Climate-related opportunities

Table 2 lists the climate-related opportunities identified in the 2024–25 SCRR. They are presented at a higher level because the available evidence is less detailed. The wording has been updated to align with CROMP terminology without changing the original meaning. The short- and medium-term timeframes correspond to 2030 and 2050.

Table 2: Material climate-related opportunities

Opportunity description	Risk driver	Area affected	Timeframe
O1: Governance **Applying net zero and climate adaptation policies to the department's operations could strengthen its reputation as an APS leader.**	Physical & transition	Operational	Short term & medium term
O2: Leadership **Including decarbonisation and resilience in policy decisions and programs could strengthen the department's leadership in transport and infrastructure, improve delivery and support its reputation.**	Transition	Policy-related	Short term & medium term
O3: Alignment with industry **Supporting industry and governments to move sectors towards net zero could help accelerate the transition.**	Transition	Policy-related	Short term & medium term
O4: Communities **Helping communities—particularly in external Territories and regional areas—to prepare for and adapt to climate change could also improve asset management, energy transition, energy security and climate resilience.**	Physical	Policy-related	Short term & medium term

5. Climate risk management

In 2025–26, in accordance with our obligations under the Australian Government's *Approach to Climate Risk and Opportunity Management in the Public Sector 2024-26*, the department conducted its climate risk assessment. Aligned with the steps of the Climate Risk and Opportunity Management Program (CROMP), this assessment builds on the department's prior climate risk assessments. Consistent with the progressive implementation of the program, the department adopted a targeted and iterative approach in 2025-26, focusing on updating existing risk information rather than undertaking a full organisation-wide reassessment. Internal operations as well as external and strategic risks and opportunities remained in scope of the assessment.

The 2025-26 assessment focused on current climate-related effects across key operational areas, including work health and safety (WHS), property, business continuity, and Territories functions. Risks were identified and refined through structured workshops and targeted stakeholder engagement. This approach updates the department's prior methodology by applying a bottom-up engagement approach to complement the top-down assessment undertaken through the SCRR in previous years. A full update of the SCRR was not undertaken in 2025-26, with activities focused on targeted validation and refinement of existing risks. Climate models from Climate Change in Australia (a collaboration between the Australian Climate Service, CSIRO, the Bureau of Meteorology and Geoscience Australia), the IPCC Sixth Assessment Report (2021), and the State of the Climate 2024 report, were used to identify key climate changes under a lower emission and higher emission scenario by 2030 and 2050.

The SCRR was developed using Representative Concentration Pathway (RCP) 4.5 and RCP 8.5 scenarios. For CCD reporting purposes, these scenarios have been used to inform qualitative 1.5°C and 3°C scenario narratives, consistent with CCD and CROMP expectations for temperature-based disclosures. In translating the SCRR outputs, consideration was also given to the National Climate Risk Assessment (NCRA) to support alignment with recent climate risk evidence and temperature-based scenario framing.

As the SCRR was developed using an RCP-based scenario set, the temperature-based scenarios are indicative proxies rather than direct equivalents. The resulting narratives should therefore be interpreted as qualitative, directional assessments of climate risk sensitivity rather than quantitative modelling outputs or forecasts. They reflect the continuation and evolution of climate-related pressures under a 1.5°C future and their potential escalation under a 3°C future, based on the relative severity of the underlying SCRR scenarios.

The climate-related scenario analysis was initially undertaken as part of the department's 2024-25 SCRR assessment, which built on and updated the department's initial 2023-24 climate risk assessment. The analysis was subsequently reviewed, updated and applied through the department's 2025-26 CCD process to inform this disclosure.

Key assumptions underpinning the climate scenarios used in the assessment are summarised in Table 3 to support transparency of inputs and alignment with CCD scenario disclosure requirements.

Table 3: Summary of climate scenario inputs and assumptions

Parameter	Low emissions	High emissions
Emissions pathways: Representative Concentration pathways (RCPs)	RCP 4.5 (proxy)	RCP 8.5 (proxy)
Time horizons: National Climate Risk Assessment (NCRA) Global Warming Level	1.5°C ~2030 2.0°C ~2050-2090	3.0°C ~2050-2090
Scope of operations	Physical and transition risks considering operations and policy delivery	
Climate-related policies	Australia's climate change action - DCCEEW	
Macroeconomic trends GDP growth per capita Globalisation	High Connected markets	Uneven Barriers to trade
Energy usage and mix Fossil fuel constraints	Away from fossil fuels High	Continued use of fossil fuels Limited to none
Developments in technology	Rapid	Slow
Type of climate scenario analysis	Qualitative	Qualitative

The assumptions outlined above represent a simplified summary of the inputs used to support qualitative scenario analysis and interpretation of climate risk exposure.

Uncertainties in climate projections have been managed by reviewing and using data from multiple reputable sources, and by aggregating region-specific data. Uncertainties in how risk profiles may change under different climate scenarios have been managed by assessing risks across two distinct climate scenarios (one low and one high emissions) to compare projected changes and understand the range of plausible outcomes.

The climate risk and opportunity assessment is geographically bound to Australia and the external territories which the department stewards. It is also necessarily constrained by Federal responsibilities, noting the split in responsibilities between levels of government.

Risk rankings were determined based on the likelihood of risks occurring and the associated consequences. These rankings align with the department's Risk Management Policy and Framework, with risks ranked as HIGH or SEVERE considered unacceptable. Climate risks are assessed using the department's risk assessment methodology, providing a consistent basis for risk evaluation and prioritisation. Risk rankings inform prioritisation and are monitored and managed through the SCRR. In 2025-26, qualitative insights from targeted engagement informed and validated risk identification and assessment.

Climate-related risks are prioritised alongside other enterprise and divisional risks using the same likelihood and consequence criteria. Risk owners are expected to maintain controls and treatments, monitor indicators and changes in exposure, and escalate risks that exceed tolerance, deteriorate materially or require cross-divisional or executive action. High and severe risks receive priority attention through governance reporting. Treatments are reviewed through divisional and enterprise risk processes and may be closed only when the accountable risk owner is satisfied that the action is complete and residual risk is understood and accepted. The department's interim 2025–26 approach did not establish a separate climate-risk closure process; this is being addressed through integration into the enterprise risk framework.

The department is taking steps to integrate climate-related risks into its broader enterprise risk management processes. This includes establishing a climate-related Enterprise Risk in the department's Risk Register and encouraging divisions to consider and incorporate climate-related risks through divisional risk register updates. Relevant business areas are responsible for managing and monitoring climate-related risks through their divisional risk registers. With the move for climate risk to its own Enterprise Risk and further inclusion in the divisional registers, there are varying degrees of climate maturity among divisions. The Risk team are working with divisions to embed climate risk considerations within existing risk management processes and strengthen the quality and consistency of climate-related risk reporting.

The 2025-26 approach reflects an interim, targeted update of selected risk areas, supporting a more detailed understanding of current climate risk effects in priority operational functions and informing the department's ongoing climate risk management activities.

Microsoft Copilot was used within tightly defined prompts to extract and translate SCRR content into CCD-aligned narratives, with prompts designed to maintain alignment and traceability with underlying risk descriptions, scenario signals, and controls and treatments. Copilot was used as a controlled synthesis tool to support consistency of outputs. All Copilot-assisted content was subject to human review and validation to ensure accuracy, completeness, alignment with source evidence, and that no unsupported assumptions were introduced.

6. Climate-related metrics and targets

APS Net Zero 2030 is the Government's policy for the Australian Public Service (APS) to reduce its greenhouse gas (GHG) emissions to net zero by 2030 and transparently report on its emissions. As part of the NZGO Strategy, and the reporting requirements under Section 516A of the EPBC Act 1999 and the CCD policy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational GHG emissions.

6.1 Emissions reporting and climate-related metrics

Tables 5 and 6 present the department's greenhouse gas emissions for the 2025–26 financial year. Emissions are reported in tonnes of carbon dioxide equivalent (t CO2-e) and have been calculated primarily in accordance with the Emissions Reporting Framework, consistent with the whole-of-Australian Government approach under the Net Zero in Government Operations Strategy and the Commonwealth Climate Disclosure requirements.

Where complete data were not available, the department applied the approaches described below and in the notes to the emissions tables. These disclosures explain the reporting boundary, data limitations, estimates and other matters relevant to interpreting the results.

Reporting boundary. The inventory excludes emissions from the non-self-governing Territories because sufficient data were not available for 2025–26; work is underway to address this in future reporting. It includes a proportion of emissions from the Australian Trade and Investment Commission's operations. For the sublease and memorandum of understanding sites listed in Table 4, emissions are reported by the entity identified in the table rather than by the department.

Table 4: Sublease and MoU sites with emissions reported by other entities

Sublease/MoU site	Emissions included in
Adelaide 26 Franklin St	Australian Taxation Office
Coffs Harbour 27-29 Duke St	National Indigenous Australians Agency
Currajong 155 Hugh St	Department of Industry, Science and Resources
Darwin 24 Mitchell St	Department of Industry, Science and Resources
Dubbo 12 Blue Ridge Dr	National Indigenous Australians Agency
Hobart 200 Collins St	Department of Health, Disability and Ageing
Newcastle 12 Stewart Ave	Department of Employment and Workplace Relations
Norfolk Island 67A Taylors Rd	Department of Home Affairs
Port Augusta 1 Browns Ln	National Indigenous Australians Agency
Sydney 570 George St	Department of Health, Disability and Ageing
Tweed Heads 3 Enterprise Ave	Services Australia

Data limitations and estimation. The following matters should be considered when interpreting the 2025–26 results and comparing individual emissions sources with prior years, particularly solid waste and categories affected by changes in data availability or estimation methods.

- Some electricity and waste data were not available during the initial July–August 2026 collection period because supplier billing cycles did not align with the end of the financial year. Later information may require adjustments in future reports.
- A portion of solid waste data was estimated where source data were unavailable. The methodology and rationale are explained in the notes to Table 5.

Comparative information and corrections. The department has not restated prior-period Scope 1 or Scope 2 figures. Changes in operational boundaries, data availability, estimation methods, electricity-grid emission factors and renewable electricity accounting may affect comparability between periods. If a material prior-period error or material new boundary information is identified, the department will assess whether restatement is practicable and, where appropriate, correct the comparative information in the next available report and explain the nature and amount of the change. Immaterial corrections may be incorporated into a later reporting period with an explanatory note. The emissions data assurance framework supports the identification, review, approval and documentation of corrections.

Refrigerants. Refrigerant reporting is optional for 2025–26 and becomes mandatory in 2026–27. The 0.00 t CO2-e reported in Table 5 means that no quantified refrigerant emissions were available for this period; it does not confirm that no leakage occurred. The department will establish the data collection and assurance arrangements needed for mandatory reporting in 2026–27.

Domestic hire cars. Emissions may be understated or incomplete because the data were supplied by third-party providers and were not sufficiently robust. Data quality and completeness are expected to improve as reporting processes mature.

Scope 3 coverage. The inventory includes selected Scope 3 categories required or supported by the Emissions Reporting Framework for which reasonable data were available: electricity transmission and distribution losses, solid waste, upstream fleet emissions, domestic flights, hire cars and domestic accommodation. It is not a complete value-chain inventory. Other categories have not been quantified where they are not required by the current framework or reliable operational-control and activity data were unavailable. The reported total should therefore not be interpreted as the department's full value-chain footprint. The department will reassess category coverage and materiality as reporting requirements and data systems mature.

Cross-industry metrics. The department did not opt in to criterion M2 of the Year 2 Commonwealth Climate Disclosure requirements for 2025–26.

Table 5: 2025-26 Greenhouse gas emissions inventory - Location-based method

Emissions Source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (Location Based Approach)	n/a	1,646.78	90.64	1,737.42
Natural Gas	0.00	n/a	0.00	0.00
Solid Waste[1]	0.00	n/a	252.99	252.99
Refrigerants[2]	0.00	n/a	n/a	0.00
Fleet and Other Vehicles[3]	1.46	n/a	0.36	1.82
Domestic Commercial Flights[4]	n/a	n/a	686.09	686.09
Domestic Hire Car[5]	n/a	n/a	11.90	11.90
Domestic Travel Accommodation[6]	n/a	n/a	148.85	148.85
Other Energy	0.00	n/a	0.00	0.00
Total t CO2-e	1.46	1,646.78	1,190.83	2,839.07

Note: Scope 1, Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO2-e). n/a = not applicable.

1. Solid waste data was estimated for DITRDCSA sites where tenancy level data was unavailable, a weighted-average benchmark from DITRDCSA sites with available data was applied. Estimates were based on available work point/FTE data, or floor area where work point/FTE data was unavailable, and customised benchmarks derived from comparable operational data. The methodology was applied on a conservative basis to provide a reasonable estimate of waste generation and to minimise the risk of underreporting associated emissions.
2. Reporting on refrigerants is optional for 2025-26 and will become mandatory in 2026-27.
3. Emissions from electricity consumed by electric and plug-in hybrid vehicles have only been reported for electricity directly purchased by DITRDCSA. Emissions related to electricity consumption from public charging stations have not been reported for 2025-26.
4. Commercial domestic flight emissions reported may contain some flights that were cancelled or not flown.
5. Emissions from hire cars for 2025-26 have been sourced from third-party providers and may be incomplete. The quality of data is expected to improve over time as emissions reporting matures.
6. Emissions from Domestic Travel Accommodation for 2025-26 may be underestimated or incomplete due to limitations in the robustness of data sourced from third-party providers. As emissions reporting processes continue to mature, the quality and completeness of this data is expected to improve over time.

Table 6: 2025-26 Electricity greenhouse gas emissions

	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e	Electricity (kWh)
Location-based electricity emissions	1,646.78	90.64	1,737.42	2,548,837.38
Market-based electricity emissions	356.17	48.37	404.54	439,715.38
Total renewable electricity[1]	n/a	n/a	n/a	2,109,122.01
Renewable Power[2]	n/a	n/a	n/a	440,693.99
Jurisdictional Renewable Power[3]	n/a	n/a	n/a	1,668,428.02
GreenPower	n/a	n/a	n/a	0.00
Large-scale generation certificates	n/a	n/a	n/a	0.00
Behind the meter solar[4]	n/a	n/a	n/a	0.00

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO2-e). Electricity data is reported in kilowatt hours (kWh).

1. Total renewable electricity excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs).
2. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
3. Jurisdictional Renewable Power refers to the Jurisdictional Renewable Power Percentage (JRPP). Currently, the Australian Capital Territory is the only jurisdiction with a JRPP.
4. Reporting behind the meter solar consumption and/or production is optional.

6.2 APS Net Zero 2030 target

The department is committed to the APS Net Zero 2030 Target in full, as per the NZGO Strategy. See the APS Net Zero Target Factsheet[5] for details including scope, emissions sources and timeframes. The department has not deviated from the approach in this factsheet.

The territories face significant challenges in achieving net zero by 2030. Complexities include data limitations, technology constraints, unique logistical and operational environments, and significant budget requirements.

The 2030 Target is an absolute emissions reduction target, measured in t CO_2-e (tonnes of carbon dioxide equivalent). The 2030 Target is defined in the NZGO Strategy as:

A target set by the Australian Government to achieve net zero greenhouse gas emissions from government operations by the year 2030.

The objective of the 2030 Target is to reduce emissions to mitigate further impacts of climate change, and it forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement. The 2030 Target applies to all non-corporate Commonwealth entities, and any corporate Commonwealth entities or Commonwealth companies that opt-in. The organisational boundary is the whole entity, unless an exemption has been agreed for security or other reasons.

Not derived using a sectoral decarbonisation approach, the 2030 Target is a net greenhouse gas emissions target including Scope 1 and Scope 2 emissions from activities in Australia and its territories. The following GHG emissions are included in the APS Net Zero Emissions Reporting Framework and 2030 Target:

- carbon dioxide (CO2); methane (CH4); nitrous oxide (N2O); hydrofluorocarbons (HFCs); perfluorocarbons (PFCs); sulphur hexafluoride (SF6); and nitrogen trifluoride (NF3).

The timeframe for achieving the net greenhouse gas emissions target is from 16 June 2022 to 30 June 2030. The initial baseline as per the NZGO Strategy is the 2022-23 financial year.

Performance against emissions-related targets is monitored through the department's annual emissions reporting processes. Table 7 summarises the department's Scope 1 and Scope 2 operational emissions performance against the FY2022-23 baseline emissions and progress towards the APS Net Zero 2030 target.

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[5] Available at: Net Zero 2030 Target Factsheet

Table 7: Operational Scope 1 and Scope 2 emissions performance against FY2022-23 baseline (Location-based approach)

Financial year	Scope 1 t CO2-e	Scope 2 t CO2-e	Total emissions t CO2-e	Total emissions change from baseline t CO2-e
FY2022-23 (baseline)	10.75	2,228.67	2,239.42	-
FY2023-24	5.12	2,121.82	2,126.94	-112.48
FY2024-25	2.08	1,772.66	1,774.74	-464.68
FY2025-26	1.46	1,646.78	1,648.24	-591.18

Note: emissions are presented as tonnes carbon dioxide equivalent (t CO2-e)

Between FY2022–23 and FY2025-26, the department achieved a combined 26.4% reduction in reported Scope 1 and 2 emissions.

- **Scope 1 emissions:** Fleet contributed to the Scope 1 emissions decreasing by 9.29 t CO2-e (86%) over the same period.
- **Scope 2 emissions:** The largest reduction was in electricity-related Scope 2 emissions, which decreased by 581.89 t CO2-e under the location-based method. This was primarily driven by a 19.3% reduction in electricity consumption between FY2022–23 and FY2025–26.

The reduction in reported Scope 2 electricity emissions is influenced not only by changes in electricity consumption but also by changes in the Australian electricity grid's emissions intensity and renewable electricity accounting methodologies. Over this period, the National Greenhouse Accounts Factors associated with the location-based method decreased across most Australian jurisdictions as renewable generation increased and coal-fired generation declined. Consequently, equivalent electricity consumption may result in lower reported emissions in FY25-26 compared with FY22-23.

Changes in the ACT Jurisdictional Renewable Power Percentage (JRPP) also affect market-based electricity accounting outcomes. As a result, year-on-year changes in market-based Scope 2 emissions may reflect both operational performance and externally determined changes in RPP, JRPP and electricity grid emission factors.

The department's Territories operations were not included in the FY2022–23 baseline or the 2025–26 inventory because a complete Territories emissions inventory and operational-control assessment were not yet available. This omission means the reported baseline and annual totals do not represent the department's complete Australian and Territories operational footprint and may change when additional sources are consolidated. The Climate and Sustainability Team, working with responsible Territories and asset areas, is progressing operational-control assessments, source-data collection and assurance. The department intends to incorporate reliable Territories emissions progressively in future reporting and to explain any resulting baseline recalculation or loss of comparability.

The 2030 Target methodology has not been reviewed by a third party. In 2026-27, the Department of Finance will undertake a mid-term review of the NZGO Strategy to consider overall progress to date, domestic expectations and any recommended changes to the 2030 Target and associated NZGO Strategy.

Progress against the aggregated 2030 Target for the Australian Public Service, including metrics, is detailed within the Climate Action in Government Operations Annual Progress Report prepared by the Department of Finance. During the reporting period there were no changes to the 2030 Target.

As part of our commitment to the 2030 Target, the department also contributes to relevant targets in the NZGO Strategy, including developing and maintaining an ERP and publishing annual progress towards the 2030 Target.

Entity-specific implementation actions are set out in the department's publicly available ERP, with progress monitored through annual ERP updates and emissions reporting. The department did not adopt a separate quantitative interim emissions target for 2025–26. This reflects incomplete Territories data, evolving organisational boundaries and the need to align any interim target with the whole-of-government 2030 methodology. The department will reconsider interim metrics and targets through the October 2026 ERP update and subsequent annual reviews as the Territories inventory, baseline and implementation maturity improve. Until then, performance will continue to be assessed against the APS Net Zero 2030 target, annual Scope 1 and Scope 2 trends and delivery of ERP actions.