Environment Protection Authority

Emissions Reporting and Climate Change Mitigation and Adaptation Plans

Guidance for environment protection licensees

March 2026

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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Introduction

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

The Protection of the Environment Operations (General) Regulation 2022 will Be amended to include requirements for environment protection licensees with large emissions (over 25,000 tonnes of carbon dioxide equivalent [CO_2-e] per year) to report greenhouse gas emissions information to the EPA and publish climate change mitigation and adaptation plans (CCMAPs). This guide supports licensees by setting out the EPA's expectations and providing guidance on how to meet these regulatory requirements for:

1. Emissions reporting
2. Climate change mitigation and adaptation plans.

This guide has been developed following public consultation, which informed the EPA's approach. Feedback received during consultation has been considered in finalising this document. A summary of consultation feedback and the EPA's response is available.[3]

Greenhouse gases and scopes

The requirements in this guide relate to the greenhouse gases that the Australian 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), sulfur hexafluoride (SF_6), hydrofluorocarbons (HFCs) and perfluorocarbons (PFCs). This document refers to scope 1 and scope 2 greenhouse gas emissions as defined under the National Greenhouse and Energy Reporting Regulation 2008, and scope 3 greenhouse gas emissions as defined in the National Greenhouse Accounts[4] (see Figure 1 and the *Glossary and acronyms* section).

[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

[3] NSW EPA 2026a, Consultation summary – Climate Change Licensee Requirements Package, NSW Environment Protection Authority, Parramatta

[4] Australian Government, Australia's National Greenhouse Accounts - Emissions by state and territory, Cth Department of Climate Change, Energy, the Environment and Water webpage, accessed 29 May 2025

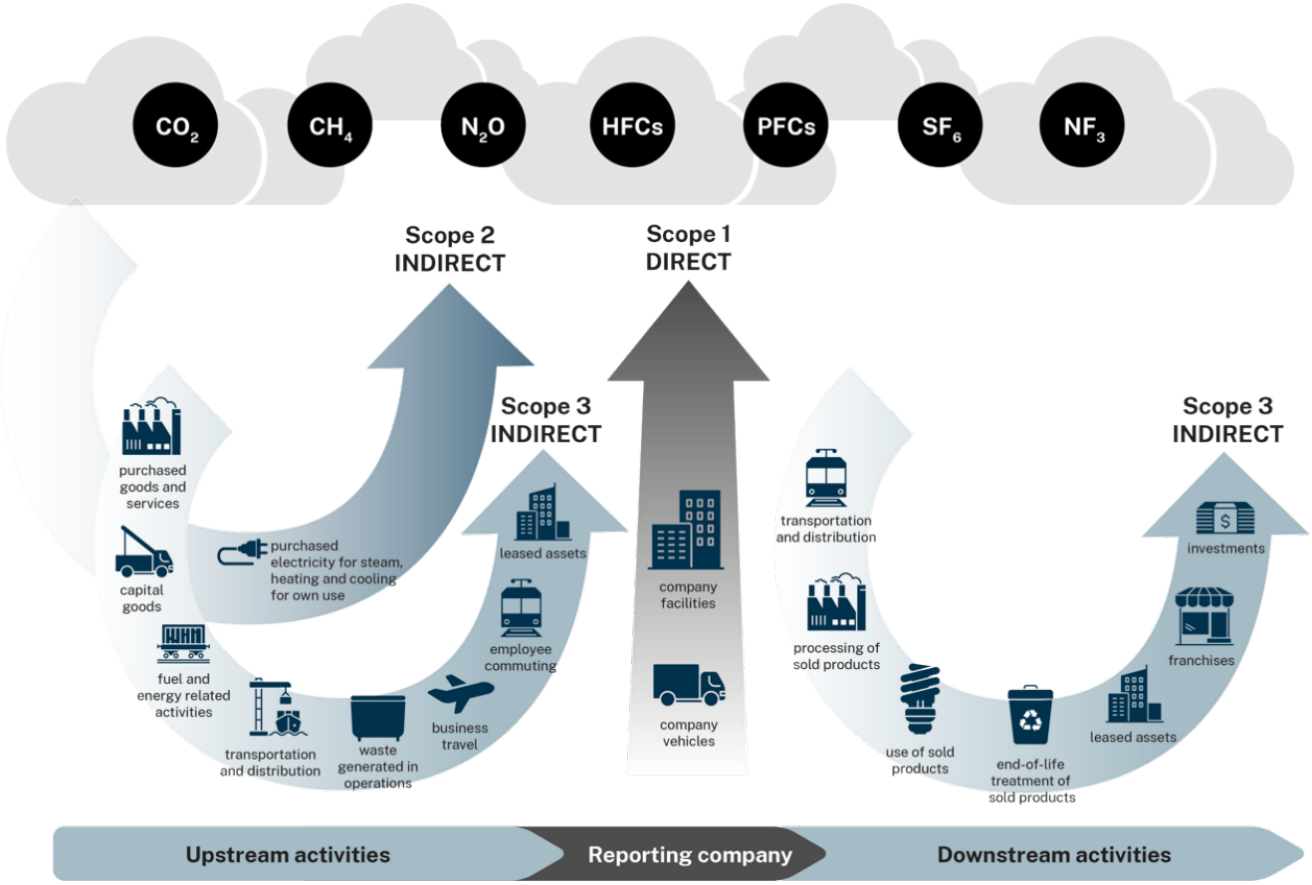

Figure 1 Scope 1, 2 and 3 emissions[5]

Who the requirements apply to

These requirements apply to a licensed premises, as defined in the environment protection licence, that **emitted 25,000 tonnes or more of CO_2-e scope 1 and 2 greenhouse gas emissions per year in any of the previous three financial years.**[6]

Impacted licensed premises whose greenhouse gas emissions are expected to fall below 25,000 tonnes of CO_2-e scope 1 and 2 emissions per year **for the next three financial years** are not required to meet these requirements. This provision ensures that the requirements are targeted at licensed premises with sustained large emissions, avoiding unnecessary regulatory burden where emissions are expected to remain below the threshold.

Consistent with the National Greenhouse and Energy Reporting Scheme (NGERS), offsets do not count towards the threshold of 25,000 tonnes of CO_2-e. Australian Carbon Credit Units (ACCUs), whether held, retired or sold, are not to be included when calculating whether a premises meets the threshold.

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

[6] Gross emissions not including offsets. Total emissions must be calculated using location-based scope 2 emissions.

1 Emissions reporting

1.1 Annual emissions reporting

Reporting greenhouse gas emissions and energy use directly to the EPA is critical to supporting effective climate regulation. It ensures the EPA has emissions information needed to fulfil its statutory functions, including analysis, publication and regulatory decision-making. Collecting this information from EPA licensees establishes a consistent and reliable dataset, providing a baseline against which future emissions can be assessed. This enables the EPA to identify trends, benchmark performance and identify where intervention is needed. The EPA will analyse and publish this data to improve transparency and accountability.

Licensees will be required to provide the EPA with an annual emissions report, which includes the following data:

1. Greenhouse gas emissions in tonnes CO_2-e, broken down by greenhouse gas type and activity as appropriate (gross emissions not including offsets):
   - scope 1 emissions
   - scope 2 emissions[7]
2. Energy consumption and production by fuel/energy commodity in gigajoules (Gj)
   - energy consumed
   - energy produced.
3. A short explanation of the reasons for any significant changes in emissions in the reporting period, such as the implementation of new mitigation measures or changes in production levels.

Timeframe for submitting annual emissions reports

The annual emissions reports are due to the EPA by **31 March** each year, with the first submission due to the EPA by **31 March 2027**.

1.1.1 How NGERS reporters must estimate their emissions

For NGERS reporters, the emissions in the annual emissions report to the EPA must be estimated in accordance with NGERS legislation (see definition in *Glossary and acronyms* section). To minimise administrative burden, the EPA intends to receive the same emissions and energy data that licensees provide to the Clean Energy Regulator. The EPA is collaborating with the Clean Energy Regulator to provide the EPA with direct access to this data.

In some cases, an NGERS 'facility' boundary may not align exactly with the licensed 'premises' boundary. Box 1 provides more information on how licensees can manage this issue.

[7] Licensees must report location-based scope 2 emissions. Licensees may report market-based scope 2 emissions in addition to the mandatory location-based scope 2 emissions.

1.1.2 How non-NGERS reporters must estimate their emissions

Licensees that do not report to NGERS may not already have greenhouse gas emissions and energy data for their premises.

These licensees must estimate their emissions in accordance with NGERS legislation, where a suitable method for the activity is available. Where no suitable method is available under the under NGERS legislation for the activity, licensees must use:

- emissions factors contained in the latest *National Greenhouse Accounts Factors*[8], or
- a publicly available methodology (for example the Greenhouse Gas Protocol or *Full Carbon Accounting Model*)[9], using 100-year global warming potentials for each greenhouse gas when calculating CO_2-e.

If using a publicly available methodology, it should be one that is recognised by industry, government and other experts, as applicable.

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

Box 1: Emissions boundaries for NGERS reporters

In some cases, an NGERS 'facility' boundary may not align exactly with the licensed 'premises' boundary. Where this occurs, the EPA will accept the NGERS report that most closely relates to the licensed premises, accompanied by a brief explanation of any differences in emissions arising from boundary or operational differences.

Where an NGERS report does not include all information required to meet the EPA's annual emissions reporting requirements, licensees must provide the additional information to the EPA.

Example

A company operates at two locations: it manufactures materials at location A and undertakes additional processing at location B. For NGERS reporting purposes, the company reports emissions and energy information for both locations as a single 'facility'. However, the licensed 'premises' only applies to location A.

To keep reporting simple, the EPA will accept the same emissions data that the company reports to the Clean Energy Regulator (covering locations A and B) for the licensed premises (location A), provided the company includes a brief explanation of the differences between the NGERS facility boundary and the licensed premises boundary. The company will also be required to provide emissions- and energy-intensity information specific to the licensed premises (location A), and a short explanation of the reasons for any significant changes in emissions in the reporting period, as this information is not included in the NGERS report.

[8] Australian Government, National Greenhouse Accounts Factors, Cth Department of Climate Change, Energy, the Environment and Water website

[9] WRI & WBCSB, Greenhouse Gas Protocol, World Resources Institute & World Business Council for Sustainable Development website; Australian Government, Full Carbon Accounting Model website, 2026, accessed 29 May 2025

1.2 Forward emissions estimates

Every three years, licensees must report to the EPA their estimated future scope 1 and 2 emissions for each of the next five financial years. The estimate must account for any emissions avoidance and mitigation measures already implemented, and measures the licensee is committed to implementing.

Future emissions must be estimated in accordance with NGERS legislation (where possible), based on planned operational throughput. Section 1.1.1 and 1.1.2 contain more information on how.

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 for the reporting period. 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 mandatory. Some businesses are actively working to reduce their supply-chain emissions and may wish to have that work recognised.

Timeframe for submitting forward emissions

The emissions estimates for each of the next five financial years are due to the EPA by **31 March** every three years, with the first submission due to the EPA by **31 March 2027**.

2 Climate change mitigation and adaptation plans

2.1 What is a CCMAP?

A CCMAP is a public disclosure of a licensee's plan to manage the greenhouse gas emissions from their licensed premises, and to reduce the risks their premises 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 tracking of progress against NSW's legislated net zero 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 towards the preparation of a CCMAP, as long as it satisfies the legal requirements (see section 2.4).

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 outlined in this document. The licensee will be required to identify their emissions, set out their emissions goals and how they plan to achieve their goals.

Over time, the EPA will also develop requirements and guidance for climate change adaptation, to support licensees to identify their climate change risk and make plans to reduce their exposure to climate hazards. The EPA will not require licensees to develop the climate change adaptation component of a CCMAP until the adaptation requirements and supporting guidance 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 Timeframe for publishing CCMAPs

The reporting and publication dates in Table 1 have been selected to coordinate with NGERS reporting dates and the end of the financial year.

Table 1 Climate change mitigation and adaptation plan 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 March 2027**. A CCMAP is to be updated at least every three years, with the first update to be made publicly available by **31 March 2030**.
		Coal mines that emit more than 25,000 tonnes of CO_2-e (scope 1 and 2) per year	
	2	The remaining facilities that emit 25,000 tonnes or more	The CCMAP is due to be made publicly available by **31 August 2027**.

	of CO_2-e (scope 1 and 2) per year	A CCMAP is to be updated at least every three years, with the first update to be made publicly available by **31 March 2030**.

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

A licensed premises may be part of a corporation that has multiple licences or a large, complex premises in NSW. To provide greater flexibility, a single CCMAP document may be prepared for licensed premises within NSW when they are part of the same corporate entity. For local government licensees, a single CCMAP may also be prepared by one entity (for example, a joint organisation) on behalf of multiple licensed premises across multiple local governments.

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

For licensees that use a single CCMAP to cover multiple licensed premises, premises-specific information will still be required on:

- current sources and quantities of emissions (see section 2.5.1)
- mitigation measures (see section 2.5.2).

The licensee's emissions goals in their CCMAP may cover multiple NSW licensed premises. In these circumstances, a licensee's CCMAP can provide information about their goals over a suite of licensed premises in NSW, and how they intend to achieve these goals. Emissions goals are to be updated and refined over time as needed.

2.4 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.

To reduce reporting duplication, the EPA will allow comparable information to be provided and will recognise existing plans where appropriate. The primary intent of the CCMAP requirements is to ensure transparency of greenhouse gas emissions and mitigation measures at the licensed premises level. Existing disclosures or reports may be used to meet these requirements as long as the information contained within them:

- includes premises-specific information on current emissions sources, quantities and mitigation measures
- satisfies the requirements in this document
- 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 for their entire premises in accordance with the EPA's *NSW Guide for Large Emitters*, then the EPA

will recognise this document as a CCMAP for the first three years.[10] It will need to be replaced with a CCMAP (or other type of plan which meets these requirements) after that time.

As we implement the requirements in this document, the environment protection legislation 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 A compares the EPA's CCMAP requirements with other commonly used standards and frameworks. It highlights where those standards may satisfy the CCMAP requirements. Many frameworks operate at a corporate or group level and, on their own, may not provide sufficient information to meet the EPA's premises-based requirements. In addition, not all of the standards listed require public reporting or publication of this information, which is a core feature of the CCMAP requirements.

2.5 Information to be included in a CCMAP

CCMAPs must include greenhouse gas mitigation information on:

- Current sources and quantities of greenhouse gas emissions (section 2.5.1)
- Mitigation measures (section 2.5.2)
- Emissions goals (section 2.5.3).

2.5.1 Current sources and quantities of greenhouse gas emissions

Current scope 1 and 2 emissions

The CCMAP must describe the scope 1 and 2 emissions sources for the most recently concluded financial year for the premises, and must quantify those emissions.

For licensees that are NGERS reporters, the emissions described in the CCMAP must be estimated in accordance with NGERS legislation. Box 2 provides specific guidance for non-NGERS reporters, rolling stock operators and landfills with legacy waste.

Box 2: Estimating emissions for non-NGERS reporters, rolling stock operators, and landfills with legacy waste

See the EPA information sheet on agriculture and landfills for specific information for these sectors.[11]

Non-NGERS reporters

[10] 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

[11] NSW EPA 2026b, NSW EPA Climate Change Requirements – Information for agricultural licensees, NSW Environment Protection Authority, Parramatta; NSW EPA 2026c, NSW EPA Climate Change Requirements – Information for landfill licensees, NSW Environment Protection Authority, Parramatta

Licensees that do not report to NGERS must estimate their emissions. Section 1.1.2 describes how this must be done.

Rolling stock operators

For rolling stock operators, greenhouse gas emissions arise from two distinct sources, both of which must be included in emissions calculations:

- **Mobile sources**, such as trains or other rolling stock. Emissions from mobile sources should be calculated using NGERS activity-based methods (for example, fuel or electricity use multiplied by relevant emissions factors), with emissions attributed to NSW apportioned by distance travelled within NSW.
- **Stationary sources**, which include any activities captured by the licensed premises, such as maintenance yards, depots or workshops. Emissions from stationary sources should be calculated on a premises basis, consistent with the approach applied to other licences.

Legacy landfill emissions

Landfill operators will be required to calculate and report emissions from legacy deposits in accordance with the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

Current scope 3 emissions

A CCMAP may include a description of the current scope 3 greenhouse gas emissions sources, and may quantify those emissions.

Scope 3 emissions are all other indirect emissions that occur due to project activities from sources not owned or controlled by the licensee (see the *Glossary and acronyms* section for more information). The Greenhouse Gas Protocol's *Technical Guidance for Calculating Scope 3 Emissions* and the Australian Government's *National Greenhouse Accounts Factors* are examples of approaches to estimate scope 3 emissions.[12]

Table 2 lists reporting categories for upstream and downstream scope 3 emissions.

Collecting this data will enable the NSW Government to enhance the quality of emissions data over time. Without data on scope 3 emissions, government policies and programs may lead to targeting the wrong sectors or overlooking critical leverage points.

Table 2 Upstream and downstream reporting categories for scope 3 emissions[13]

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:	Use of sold products

[12] Examples include: WRI & WBCSB 2013, Technical Guidance for Calculating Scope 3 Emissions; Australian Government, National Greenhouse Accounts Factors

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

Upstream scope 3 emissions	Downstream scope 3 emissions
• 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	
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	-

2.5.2 Mitigation measures

In their CCMAP, licensees must identify mitigation measures they intend to implement at the licensed premises over the next five years, including the timeframe for implementation and how these measures relate to their scope 1 and 2 emissions goals.

The CCMAP can also describe additional mitigation opportunities that will be investigated over the subsequent six to 10 years. Where a licensee considers that no feasible mitigation measures are available for the licensed premises, the CCMAP must clearly explain the reasons. Planned mitigation measures and timeframes may be refined over time as needed. Licensees may also consider mitigation measures for scope 3 emissions.

The CCMAP is a planning and transparency tool designed to assist:

- the licensee manage emissions at their licensed premises over time
- the EPA determine where additional support or regulatory intervention is needed
- the community to have more transparent information about the decarbonisation plans of large emitting activities in NSW.

Including planned actions in a CCMAP does not affect a licensee's ability to generate ACCUs.

The EPA recognises that greenhouse gas emissions from some activities or industries are more difficult to abate than others. In other instances, significant emissions reductions will come from broader, upstream action that is outside the direct control of individual licensees. CCMAPs are intended to focus on actions that are within a licensee's reasonable control. In some instances, there may be no immediate technology available for a licensed premises to decarbonise, or significant investment may be required so innovative and transformative technologies can be adopted. These constraints and opportunities should be described in the CCMAP.

Choosing mitigation measures: the mitigation hierarchy

When selecting mitigation measures, licensees must consider the mitigation hierarchy (Figure 2), any EPA greenhouse gas mitigation guidance (see the following section on *Benchmarking*) and their own emissions goals (section 2.5.3).

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 Figure 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 the feasibility of an option, for example, whether a particular technology is compatible with an organisation's production processes. When considering the financial feasibility of a mitigation action 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.

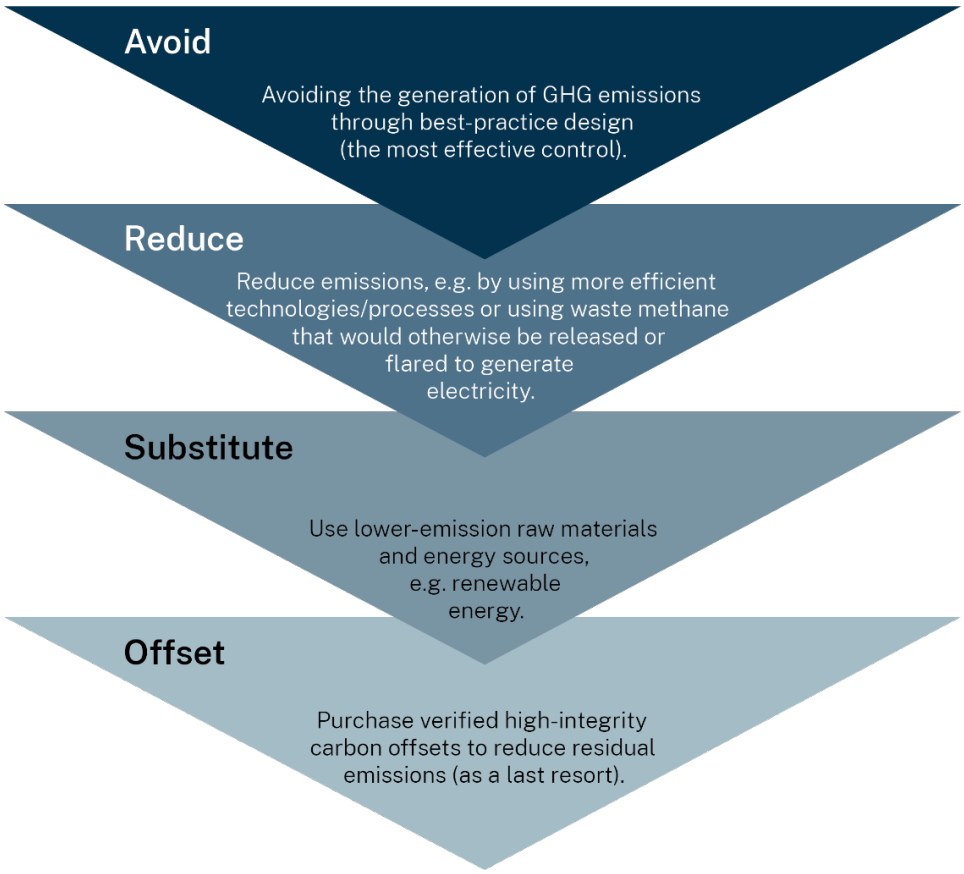

Figure 2 Greenhouse gas emissions mitigation hierarchy

Box 3: Using offsets

Any carbon offsets described in the CCMAP should meet the offset integrity principles set out in the Australian Government *Carbon Credits (Carbon Farming Initiative) Act 2011* and *Climate Active Carbon Neutral Standard for Organisations*[14]. 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 offsets meets the requirements of the integrity principles.

[14] Climate Active 2022, Climate Active Carbon Neutral Standard for Organisations, Australian Government

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 financial year 2012–13 to 2023–24, NSW generated around 45% of all ACCU offsets.[15]

If required, offset projects in other Australian locations can be included in the CCMAP. International carbon offsets cannot be included in the CCMAP nor used to calculate current emissions and future emissions estimates used in the CCMAP or emissions reporting to the EPA. 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 licensed premises 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 licensed premises' CCMAP for this purpose. Any use of SMCs as part of a licensed premises' 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.

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 premises.

Once published, the EPA will require licensees to benchmark the mitigation actions for their licensed premises against the guides. The EPA recognises that in some cases there will be site-specific circumstances that prevent the licensee from implementing mitigation measures as 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 and will be mandatory.

2.5.3 Emissions goals

Licensees must include absolute net emissions goals for the years 2030, 2035 and 2050 in their CCMAP. An emissions goal is a measurable statement describing a licensee's intended emissions outcome for the licensed premises for a specified period. Scope 1 emissions goals set out in a CCMAP must be expressed in absolute terms rather than intensity-based terms. CCMAP emissions goals may be set at the NSW level covering multiple premises or businesses within NSW.

Emissions goals in a CCMAP are intended to reflect a premises' expected future emissions, having regard to operational realities and technological constraints. In some instances, a premises may not be able to achieve emissions reductions in the short to medium term, or may anticipate stable or increased emissions due to production changes or other operational factors. In these circumstances, the emissions goals should transparently reflect those expectations.

The EPA expects emissions goals to be broadly consistent with the NSW emissions reduction targets under the Climate Change (Net Zero Future) Act or NSW Government–developed industry-specific emissions reduction trajectories. However, we recognise that different sectors will have varying levels of technology available to decarbonise in the short, medium and long term. If the

[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

goals do not align with the overall NSW targets, or a NSW Government–developed industry-specific trajectory, the licensee must explain why. We recognise that emissions trajectories may be 'lumpy' and may depend on the implementation or availability of cost-effective technologies across different time horizons.

Scope 1 goals should take into account:

- the emission reduction targets of NSW
- any other regulatory obligations
- any mitigation measures (see section 2.5.2)
- any proposed use of offsets (see Box 3 in section 2.5.2).

Scope 2 goals should take into account:

- the expected decarbonisation of the NSW grid over time, as well as actions ahead of decarbonisation
- 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 S2*[19].

Obligations for Safeguard facilities

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

- any current baseline determinations
- the level of onsite abatement
- how proposed emission goals align with any expected decline rate for the premises' baseline or sectoral baseline (for example, if the licensee is committing to reducing emissions at the licensed premises beyond its Safeguard obligations).

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

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

[18] SBTi 2024, The Corporate Net-Zero Standard Criteria, Science Based Targets Initiative website, accessed 29 May 2025.

[19] Australian Government 2024, Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures, Australian Accounting Standards Board website, accessed 29 May 2025

[20] Australian Government, Safeguard Mechanism

Obligations for electricity firming infrastructure

If the licensed premises operates electricity firming infrastructure (see the *Glossary and acronyms* section), and has entered into a long-term energy service agreement with the consumer trustee, they should describe the premises' 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 this Regulation, including the requirement for net zero emissions from 2036.

2.5. Publishing, reporting and review

The licensee must make the CCMAP available on a publicly accessible website, which is established to promote the licensee's activities or products. Licensees must update the CCMAP for the licensed premises every three years at a minimum, but they are not constrained from updating more often. 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.

[21] NSW EPA 2023c, Guideline on Offsetting Requirements for Electricity Firming Infrastructure, NSW Environment Protection Authority, October 2023, Parramatta

Glossary and acronyms

Table 3 Acronyms used in this document

Term	Explanation
ACCU	Australian Carbon Credit Unit
CCMAP	Climate change mitigation and adaptation plan
CERT	Corporate Emissions Reduction Transparency
CO_2-e	Carbon dioxide equivalent
CSRD	Corporate Sustainability Reporting Directive
EPA	Environment Protection Authority
NGER Act	*National Greenhouse and Energy Reporting Act 2007* (Cth)
NGERS	National Greenhouse and Energy Reporting Scheme
POEO Act	*Protection of the Environment Operations Act 1997* (NSW)
SMCs	Safeguard Mechanism Credits

Table 4 Glossary of terms used in this document

Term	Explanation
Abatement	A reduction in atmospheric greenhouse gases through emissions avoidance or removal and sequestration of carbon from the atmosphere.[a]
Australian Carbon Credit Unit (ACCU)	One Australian Carbon Credit Unit represents one tonne of verified carbon dioxide equivalent abatement. ACCUs are created from eligible offsets projects and issued by the Clean Energy Regulator in accordance with section 147 of the *Carbon Credits (Carbon Farming Initiative) Act 2011*.[a]
Baseline	A term used under the Australian Government Safeguard Mechanism. A 'baseline' is a limit on the amount of greenhouse gases a Safeguard facility can emit without incurring a compliance obligation. [a]
Carbon dioxide equivalent (CO_2-e)	The amount of carbon dioxide emission that would have an equivalent effect on a specified key measure of climate change, over a specified time horizon, as an amount of another greenhouse gas or a mixture of other greenhouse gases.[a]
Carbon offset	A type of carbon credit that represents a reduction in emissions – whether prevented from entering the atmosphere or removed from the atmosphere – that is used to compensate for emissions that occur elsewhere.[a]
Emission goal	A measurable statement describing a licensee's intended emissions goals for the licensed premises, for a specified period. Scope 1 emissions goals set out in a licensee's CCMAP must be expressed in absolute terms e.g. tonnes of CO_2-e for a given year.
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.

Term	Explanation
Environment protection licence ('licence') and environment protection licensee ('licensee')	Environment protection licences ('licences') are a key measure for controlling the localised, cumulative and acute impacts of pollution in NSW. The *Protection of the Environment Operations Act 1997* (POEO Act) contains a list of activities that require a licence (in Schedule 1 of the POEO Act). Broadly, they are activities with potentially significant environmental impacts. An activity listed in Schedule 1 is referred to as a 'scheduled activity'. The EPA issues these licences and is the appropriate regulatory authority for all scheduled activities in NSW.
Greenhouse gas	Constituents of the atmosphere, both natural and anthropogenic, which are transparent to visible radiation (light) absorb and emit thermal infrared radiation emitted by the Earth's surface and the atmosphere.[(a)] Under the *Climate Change (Net Zero Future) Act 2023* 'greenhouse gas' means: carbon dioxide, methane, nitrous oxide, sulphur hexafluoride, hydrofluorocarbon gas, perfluorocarbon gas and other gases prescribed by the regulations.
Location-based scope 2 emissions	Scope 2 emissions that are estimated using a location-based approach. Location-based scope 2 emissions methods use an average emissions intensity for grids where the electricity consumption occurs.
Market-based scope 2 emissions	Scope 2 emissions that are estimated using a market-based approach. Market-based scope 2 emissions methods reflect a company's emissions in the context of its purchases of renewable electricity or products.
Mitigation	A human intervention to reduce the sources or enhance the sinks of greenhouse gases.[(a)]
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	Introduced in 2007, the scheme provides a single national framework for corporations to report on greenhouse gas emissions, energy use and energy production. Corporations that meet a National Greenhouse and Energy Reporting threshold must register and then report each year.[(a)]
NGERS legislation	Australian Government legislation administered by the Clean Energy Regulator, including: • *National Greenhouse and Energy Reporting Act 2007* (NGER Act) • National Greenhouse and Energy Reporting Regulation 2008 • National Greenhouse and Energy Reporting (Measurement) Determination 2008.
Net zero emissions	An overall balance between greenhouse gas emissions and removals.[(a)] This document refers to 'net zero' in the context of the goal to achieve global net zero emissions.
Premises	Premises which are licensed by the EPA to conduct 'premises-based activities' listed in Schedule 1 of the POEO Act.
Requirements	Legal requirements set by the EPA in regulation or in licence conditions.
Safeguard Mechanism	A framework 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 on a trajectory consistent with achieving Australia's emission reduction targets.[(a)]

Term	Explanation
Safeguard Mechanism Credit (SMC)	A unit representing one tonne of carbon dioxide equivalent emissions below a facility's baseline. SMCs are tradeable credits and can be sold to other Safeguard facilities or surrendered to stay within baseline for a facility.[a]
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, that is, limiting global warming to 1.5°C above pre-industrial levels.
Scope 1 (direct) emissions	The release of greenhouse gases into the atmosphere as a direct result of activities occurring within a responsible entity's control (or geographic boundary).[a]
Scope 2 emissions	The release of greenhouse gases into the atmosphere from the consumption of electricity, heating, cooling or steam that is generated outside of a responsible entity's control (or geographic boundary).[a]
Scope 3 emissions	Greenhouse gases emitted as a consequence of a responsible entity's activities (other than scope 2 emissions) but beyond the responsible entity's control or geographic boundary.[a]
Sectoral baseline	A term used under the Australian Government Safeguard Mechanism. The sectoral baseline is a collective baseline for grid-connected electricity generators. [a] (See also 'baseline').

(a) CCA 2026, Climate Change Authority Glossary, accessed 1 February 2026.

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Appendices

Appendix A: Using other climate change disclosures and reports

Table 5 Other standard climate change disclosures and reports with elements that align with CCMAP requirements

Standard	Elements that align with CCMAP requirements
Australian Sustainability Reporting Standard AASB S2 Climate-related Disclosures [22]	**Disclosure of scope 1 and scope 2 greenhouse gas emissions** partly meets the CCMAP's 'current sources and quantities of greenhouse gas emissions' requirement (section 2.5.1) when provided at the premises level. Licensees must also include emissions source information in their CCMAP. **Disclosure of climate-related target** may meet the CCMAP's 'emissions goals' requirement (section 2.5.3) when targets are set in absolute and quantitative terms and are for the years 2030, 2035 and 2050.
International Financial Reporting Standards' *IFRS S2 – Climate-related Disclosures*[23]	**Disclosure of scope 1 and scope 2 greenhouse gas emissions** partly meets the CCMAP's 'current sources and quantities of greenhouse gas emissions' requirement when provided at the premises level. Licensees must also include emissions source information in their CCMAP. **Disclosure of climate-related targets** may meet the CCMAP's 'emissions goals' requirement when targets are set in absolute and quantitative terms, and are for the years 2030, 2035 and 2050.
European Union's *Corporate Sustainability Reporting Directive* (CSRD)[24]	**Disclosure of scope 1 and scope 2 greenhouse gas emissions** meets the CCMAP's 'current sources and quantities of greenhouse gas emissions' requirement when provided at the premises level. CSRD requires a breakdown of emissions by source category, which satisfies the CCMAP requirement to identify scope 1 and 2 emissions sources. **Disclosure of emissions reduction targets** may meet the CCMAP's 'emissions goals' requirement when targets are set in absolute and quantitative terms, and are for the years 2030, 2035 and 2050. CCMAP emissions goals do not need to be reduction goals. **Disclosure of decarbonisation plan and offset use** may meet CCMAP 'mitigation measures' requirement (section 2.5.2), including the disclosure of planned offset use, where premise-level information is included that covers the next five years.
Greenhouse Gas Protocol[25]	**Scope 1 and scope 2 greenhouse gas emissions** meet the CCMAP's 'current sources and quantities of greenhouse gas emissions' requirement when provided at the premises level.
Transition Plan Taskforce's *TPT Disclosure Framework*[26]	**Disclosure of long-term climate ambition & climate-related targets** may meet the CCMAP's 'emissions goals' requirement if the ambition or targets are for the years 2030, 2035 and 2050 and expressed in absolute emissions terms.

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

[23] IFRSB, 'IFRS S2 Climate-Related Disclosures', International Financial Reporting Standards Board website, accessed 29 May 2025

[24] European Union 2022, Corporate Sustainability Reporting Directive, European Union website, accessed 29 May 2025

[25] WRI & WBCSB, 'Greenhouse Gas Protocol'

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

	Disclosure of planned and potential actions, including offsets, to deliver the transition may meet CCMAP requirement to disclose planned mitigation measures to achieve emissions goals, if the actions are premises-specific and over a five-year time horizon. The TPT disclosure may also meet the CCMAP's requirement to describe opportunities for longer-term mitigation actions if it includes potential mitigation actions that are premises-specific and over a six to 10 year time horizon. Note that only Australian offsets may be included in a CCMAP.

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