|  |  |  |  |
| --- | --- | --- | --- |
| FRD 24 |  |  | Reporting of environmental data by government entities (June 2022) |
|  |  |  |  |
| Purpose |  | 1.1 | Provide transparency on public sector performance on environmental indicators in organisations year-on-year; identify and manage government exposure to climate-related risks; and promote continuous improvement in environmental reporting by government entities. |
| Application |  | **2.1** | Applies to all entities defined as either a public body or a department under section 3 of the *Financial Management Act 1994*, with the exception of universities. Other public sector entities are encouraged to follow this direction. |
| Operative date |  | **3.1** | Reporting periods commencing on or after 1 July 2022. |
|  |  | **3.2** | FRD 24D *Reporting of office-based environmental data by government entities* is renamed to FRD 24 *Reporting of environmental data by government entities* effective 1 July 2022. |
| Requirements |  | **4.1** | An entity’s Annual Report of Operations must disclose information on aspects of energy and resource consumption and environmental performance. |
|  |  | **4.2** | Entities have been classified into reporting ‘tiers’ (as defined in Appendix 1 and set out in accompanying documentation on the DTF website). Each tier is subject to different disclosure requirements (as listed in Appendix 2). In accordance with the disclosure requirements for each tier and the procedures described in paragraphs 5-13, entities must disclose aspects of:* **electricity production and consumption**
* **stationary fuel use**
* **transportation**
* **total energy use**
* **sustainable buildings and infrastructure**
* **sustainable procurement**
* **water use**
* **waste and recycling**
* **greenhouse gas emissions**
* **associated information relevant to understanding and improving the sustainability of their operations.**
 |
|  |  | **4.3** | Organisational BoundaryThe organisational boundary of the entity for the purpose of environmental reporting must include:* **all operations of the entity;**
* **the operations of any other public sector entity hosted entirely within the entity’s facilities (where there is agreement between the entities for the reporting of these operations); and**
* **operations of any public asset by a private entity, including those that are within the scope of *AASB 1059 Service Concession Arrangements: Grantors* or AASB 16 *Leases*, where the environmental impacts of those assets are within the operational control of the entity (see Guidance Manual for further information on ‘operational control’). Only the activities associated with asset operations should be considered, and not those from office or other corporate facilities that are not part of any service concession or lease.**

All entities must disclose the organisational boundary of the entity for the purpose of environmental reporting, including any other entities, leases and service concessions that are included within the entity’s reporting.Further guidance on portfolio reporting and reporting year is at 15.1 and 15.2. |
|  |  | **4.4** | Data availabilityTo meet the requirements for reporting on indicators, an entity must disclose in its Annual Report of Operations either:* **the relevant data, or**
* **where it is impracticable to report the relevant data, an estimate of the data required for the indicator and the assumptions and methods used to determine that estimate, or**
* **where it is impracticable to report either the relevant data or an estimation, an explanatory note on planned activities to improve data collection for future Annual Reports.**
 |
|  |  | **4.5** | Materiality and completenessEntities should quantify all material activities. Material activities are those that contribute 1% or more of the entity’s Scope 1 and Scope 2 Greenhouse Gas emissions. When applying this threshold, activities that are not quantified should not collectively exceed an estimated total of 5% of the entity’s Scope 1 and Scope 2 emissions. Where materiality estimates have been made, they should be included in the entity’s Annual Report of Operations. |
|  |  | **4.6** | ContextAll entities must disclose for each relevant indicator, or groups of indicators (paragraphs 5-13), the ‘context’ of reported data including, where relevant:* **methods used to collect activity data (such as Environmental Data Management Systems), including any data gaps;**
* **any changes from previous years’ reporting methods; inclusions, or exclusions, where relevant;**
* **reason for any significant variation in the data from previous reporting years;**
* **percentage of sites and percentage of staff represented by the data, where data is incomplete;**
* **any other material or explanatory information (as necessary); about the data that are relevant to performance or that assists the reader’s understanding; and**
* **measures planned or in place to improve reporting in the future.**

Additionally, Tier 1 entities (see Appendix 1) must disclose:* **a description of the entity’s approach to understanding and managing climate-related risks and opportunities and (where possible) a description of its planned responses;**
* **a description of the entity’s Environmental Management System, how it conforms with *AS/NZS ISO 14001:2016: Environmental management systems*, and when it was last audited; and**
* **any relevant targets that have been set by the entity for its own operations.**
 |
| Procedure |  | 5.1 | Electricity production and consumption |
|  |  |  | EL1 – Total electricity consumption (in megawatt hours) segmented by source:* Purchased directly through an electricity retailer (including State Purchasing Contracts, HealthShare Victoria contracts or other retail contracts)
* Not directly purchased (e.g. premises the organisation leases within a larger commercial office building that are not individually metered), but sourced from outside the organisation
* Self-generated (where data is available)
 |
|  |  | 5.2 | EL2 – On-site electricity generated (in megawatt hours) for large-scale renewable energy systems, (i.e., accredited under the Large-Scale Renewable Energy Target), small-scale renewable energy systems (where data is available), and any other electricity generation system (where data is available), segmented by:* Consumption behind-the-meter
* Exports
* If relevant - for use outside the facility other than for supply to the grid.

AND* Wind
* Solar PV
* Bioenergy
* Hydroelectric
* Other renewable (as defined by the *Renewable Energy (Jobs and Investment) Act 2017*)
* Cogeneration (report electricity produced by cogeneration - energy used in cogeneration plant should also be reported under the 'all fuels' section)
* Other non-renewable
 |
|  |  | 5.3 | EL3 – On-site installed generation capacity in megawatts (as at end of reporting period) segmented by:* Wind
* Solar PV
* Bioenergy
* Hydroelectric
* Other renewable (as defined by the *Renewable Energy (Jobs and Investment) Act 2017*)
* Energy Storage Systems (report power capacity (MW) and total storage capacity in MWh)
* Cogeneration
* Other non-renewable (including standby power systems if relevant)
 |
|  |  | 5.4 | EL4 – Total electricity offsets (in megawatt hours) segmented by offset type including:* LGCs voluntarily retired by the entity
* LGCs voluntarily retired on the entity’s behalf
* GreenPower or certified carbon neutral electricity purchased (e.g., through a retailer’s contract option)
* LGCs mandatorily retired (for RET liable entities only) or LGCs conveyed to an entity’s retailer for mandatory retirement (where relevant)
 |
|  |  | 6.1 | Stationary fuel use |
|  |  |  | F1 – Total fuels used in buildings and machinery (in megajoules), segmented by fuel type (e.g., natural gas, LPG, diesel, petrol) |
|  |  | 6.2 | F2 – Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (tonnes CO2-e) |
|  |  | 7.1 | Transportation |
|  |  |  | T1 – Total energy used in transportation within the entity (in megajoules or megawatt-hours) segmented by fuel type (e.g., petrol, diesel, LPG, electricity) and vehicle category (see Guidance Manual) |
|  |  | 7.2 | T2 – Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type (e.g., petrol, diesel, hybrid electric, plug-in hybrid electric, battery electric) and vehicle category |
|  |  | 7.3 | T3 – Greenhouse gas emissions from vehicle fleet segmented by fuel type and vehicle category (tonnes CO2-e) – total |
|  |  | 7.4 | T4 – Total distance travelled by commercial air travel (passenger kilometres) |
|  |  | 7.5 | Optional Transportation Indicators:Percentage of employees using sustainable transport (public transport, cycling, walking, or car-pooling) to get to and from work, by locality typeTotal vehicle travel associated with entity operations segmented by fuel type and vehicle category for land vehicles (kilometres)Total vehicle travel associated with entity operations segmented by fuel type and vehicle category, for non-land vehicles (hours of operation)Greenhouse gas emissions from vehicle fleet segmented by fuel type and vehicle category (tonnes CO2-e) – per 1,000 km for land vehicles and per hour of operation for non-land vehicles |
|  |  | 8.1 | Total energy use |
|  |  |  | E1 – Total energy usage from fuels (megajoules) |
|  |  | 8.2 | E2 – Total energy usage from electricity (megajoules) |
|  |  | 8.3 | E3 – Total energy usage (megajoules) segmented into renewable and non-renewable sources |
|  |  | 8.4 | E4 – Units of energy used normalised by FTE, headcount, floor area, or other entity or sector specific quantity |
|  |  | 9.1 | Sustainable buildings and infrastructure |
|  |  |  | B1 – Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings (qualitative) |
|  |  | 9.2 | B2 – Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule (qualitative) |
|  |  | 9.3 | B3 – NABERS Energy (National Australian Built Environment Rating System) ratings of newly completed/occupied entity-owned office buildings and substantial tenancy fit-outs (itemised) |
|  |  | 9.4 | B4 – Environmental performance ratings (e.g. NABERS, Green Star, or Infrastructure Sustainability Council of Australia Infrastructure Sustainability rating scheme) of newly completed entity-owned non-office building or infrastructure projects or upgrades with a value over $1 million, where these ratings have been conducted (relevant rating, itemised) |
|  |  | 9.5 | B5 – Environmental performance ratings achieved for entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted (number at each rating) |
|  |  | 9.7 | Optional sustainable buildings and infrastructure indicatorMass and proportion of recycled and restorative material content in any new infrastructure construction project or upgrades with a value over $1 million segmented into material type (tonnes and percentage)Average percentage of office-based employees working remotely over the reporting period (number and percentage) |
|  |  | 10.1 | Sustainable procurement |
|  |  |  | Entities have annual reporting requirements under the Social Procurement Framework and should address progress against sustainable procurement objectives as part of that reporting. For more information, refer to https://www.buyingfor.vic.gov.au/social-procurement-framework  |
|  |  | 10.2 | Optional sustainable procurement indicatorsDiscuss how the entity’s procurement and investment activities are environmentally responsible and / or consistent with the [*Environmental impact in procurement – Goods and services procurement guide*](https://www.buyingfor.vic.gov.au/environmental-impact-procurement-goods-and-services-procurement-guide) and the *Sustainable Investment Guidelines*.Percentage and description of goods contracts that use:recycled content (where data is available)remanufactured/refurbished material content (where data is available)repurposed or reused materials (where data is available) |
|  |  | 11.1 | Water consumption |
|  |  |  | W1 – Total units of metered water consumed by water source (kilolitres) |
|  |  | 11.2 | W2 – Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity |
|  |  | 12.1 | Waste and recycling |
|  |  |  | WR1 – Total units of waste disposed of by disposal method (kg and percentage of total) for the following material types/streamlandfillfood organics and garden organics (where applicable)recyclables (separated into relevant streams or comingled)Any other large sector specific waste stream |
|  |  | 12.2 | WR2 – Dedicated collection services provided in offices (as percentage of total office locations) for:e-wasteprinter cartridgesbatteriessoft plastics |
|  |  | 12.3 | WR3 – Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method |
|  |  | 12.4 | WR4 – Recycling rate (percentage of total waste by weight) |
|  |  | 12.5 | WR5 – Greenhouse gas emissions associated with waste disposal (tonnes CO2-e) |
|  |  | 12.6 | Optional waste and recycling indicator:Contamination of standard bin contents (percentage) |
|  |  | 13.1 | Greenhouse gas emissions |
|  |  |  | G1 – Total Scope One (direct) greenhouse gas emissions (tonnes CO2, CH4, N2O, other and CO2‑e) |
|  |  | 13.2 | G2 – Total Scope Two (indirect electricity) greenhouse gas emissions (tonnes CO2-e) |
|  |  | 13.3 | G3 – Total Scope Three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal |
|  |  | 13.4 | Optional greenhouse gas emission indicators:Total Scope Three (other indirect) greenhouse gas emissions (tonnes CO2-e)Any other known greenhouse gas emissions associated with entity activities (tonnes CO2-e)Total greenhouse gas emission offsets purchased and retired (tonnes CO2-e) segmented by activity type (e.g. natural gas, vehicle fleet, air travel)Net greenhouse gas emissions for the entity (tonnes CO2-e) segmented into Scope One (direct), Scope Two (indirect electricity) and Scope Three (indirect other)Any Climate Active certifications for organisations, products, services, or events |
| Definitions |  | 14.1 | **Climate Active Carbon Neutral organisational standard** – the certification scheme for organisations to better understand and manage greenhouse gas emissions and to credibly seek and claim carbon neutral status. For more information refer to: https://www.climateactive.org.au/  |
|  |  | 14.2 | **Emissions ‘Scopes’**– categories to designate the source of greenhouse gas emissions in relation to an entity’s organisational boundary. Scope One –direct emissions from owned or controlled sources (such as combustion of fuels in vehicles and back-up generators, medical gases, and wastewater treatment). Scope Two – indirect emissions from the generation of electricity, steam, heating, and cooling purchased by the entity. Scope Three – all other indirect emissions that occur in an entity’s value chain (such as purchased goods and services, business travel, employee commuting, waste disposal, up-stream and downstream transportation and distribution, and investment). Note that emissions designated by one organisation as Scope One may be considered another organisation’s Scope Three emissions, and vice versa. |
|  |  | 14.3 | **Environmental Management System (EMS)** – the organisational structure, policies, practices, processes and procedures for implementing environmental management, including systems for designating responsibility for and allocating resources to environmental management. An EMS should align with the requirements of *AS/NZS ISO 14001:2016: Environmental management systems*. |
|  |  | 14.4 | **Full Time Equivalent (FTE) –** a standard unit of measurement which is calculated by dividing the number of hours an employee works by the number of hours a full-time employee would work, per FRD 29 *Workforce data disclosures in the Report of Operations.* |
|  |  | 14.5 | **Green Lease Schedule** –a tenancy lease agreement schedule which incorporates environmentally sustainable design principles and aims to ensure that the ongoing use and operation of the building minimises environmental impacts. |
|  |  | 14.6 | **GreenPower** – renewable electricity supplied by an electricity retailer through a Commonwealth Government accredited scheme, see: https://www.greenpower.gov.au/. |
|  |  | 14.7 | **Green Star** – a voluntary sustainability rating system for buildings which was launched in 2003 by the Green Building Council of Australia. It assesses the sustainability of projects at all stages of the built environment life cycle, see: https://new.gbca.org.au. |
|  |  | 14.8 | **Large Scale Generation Certificates (LGC)** – tradable certificates created under the Commonwealth Renewable Energy Target (RET) for one megawatt hour of renewable electricity generation from a large generation facility which can be used to meet liabilities under the RET. |
|  |  | 14.9 | **AS/NZS ISO 14001:2016: Environmental management systems** – the international standard that specifies requirements for an effective EMS. It provides a framework that an organisation can follow, rather than establishing environmental performance requirements. |
|  |  | 14.10 | **National Australian Built Environment Rating System (NABERS)** –an initiative by the Australian Government to measure and compare the environmental performance of Australian buildings and tenancies, see: https://www.nabers.gov.au/. |
|  |  | 14.11 | **Organisational boundary** – In setting organisational boundaries, an organisation selects an approach for consolidating greenhouse gas emissions and then consistently applies the selected approach to define those entities and operations that constitute the organisation for the purpose of accounting and reporting those emissions. For more information, see <https://ghgprotocol.org/sites/default/files/standards/ghg-protocol-revised.pdf> (Chapter Three). |
|  |  | 14.12 | **Recycled content** – waste material that has been recovered, reprocessed, and recycled in the creation of a new product. Waste materials include those diverted from the waste stream during a manufacturing process, or after use by households, businesses, or industrial facilities. An example is purchasing uniforms that contain 15% of recycled fibre content. A product counts as ‘recycled content’ if it includes at least some recycled waste material, there is no minimum percentage above 0%. |
|  |  | 14.13 | **Remanufactured/Refurbished material content** –purchased goods have been (or through the contract will be) restored or rebuilt to original (or better) working order and appearance. This can use a combination of reused, repaired, and new parts provided specifications of the original manufactured product are met. An example is purchasing refurbished office chairs with new cushions. |
|  |  | 14.14 | **Repurposed materials** –goods provided through the contract have been deliberately reused for a new, different purpose. An example is purchasing shipping containers for storage of equipment at government sites. |
|  |  | 14.15 | **Restorative materials** – materials sourced from recovered waste from the environment, such as ocean plastics and landfill mining, that help return the environment to a healthier state. |
|  |  | 14.16 | **Reused materials** – goods provided through the contract are second-hand and are being used again for the same purpose. An example is purchasing second-hand office desks for a new office fit out. |
|  |  | 14.17 | **Water source** – includes:potable water consumption (metered potable water from a town water supply)metered rainwater collection consumption (where available)metered alternate supply consumption (e.g. river, stream, aquifer, bore, fire supply, third pipe etc.)metered reused water consumption (e.g. grey or black water) |
| Guidance |  | 15.1 | Portfolio reportingA department may report on behalf of any of its portfolio entities by mutual agreement, where note of this arrangement is made in both the department’s and the entity’s annual reports. For reporting on another entity’s operations, the department only needs to report to the requirements of the tier of that entity (as per Appendix 1 and 2). |
|  |  | 15.2 | Reporting yearEntities should report data for the previous year within their Annual Report of Operations for the period coincident with their financial report. Where reporting to this period is not practicable due to data availability, entities may alternatively report to another 12-month period, provided this is noted for all tabulated data. |
| Relevant pronouncements |  | 16.1 | *Climate Change Act 2017 (Vic)* and the:Climate Change StrategyWhole of Victorian Government pledge 2021-25; andClimate Change Adaptation Action Plans *Environment Protection Act 2017 (Vic)*FRD 22 *Standard Disclosures in the Report of Operations* Guide to Environmental Impact in Procurement can be found on the Victorian Government Purchasing Board (VGPB) website at www.vgpb.vic.gov.auVictoria’s circular economy plan, Recycling Victoria: a new economy, can be found at www.vic.gov.au/victorias-plan-circular-economy *Renewable Energy (Jobs and Investment) Act 2017 (Vic)*Sustainable Investment GuidelinesVictorian Government Risk Management Framework*Water Act 1989 (Vic)* |
| Background |  | 17.1 | The *Climate Change Act 2017 (Vic)* requires the Victorian Government to prepare a Whole of Victorian Government emissions reduction pledge every five years describing emissions reduction actions and estimated abatement from those actions. Disclosure of greenhouse gas emissions and environmental performance supports the preparation and acquittal of the Whole of Victorian Government emissions reduction pledge and the Government’s aim to improve environmental management across all entities.This disclosure also assists entities to meet a range of other obligations including:Obligations under section 20 of *the Climate Change Act 2017* to consider climate change in all government activities.Obligations under the General Environmental Duty under section 25 of the *Environment Protection Act 2017 (Vic)*.Application of the Victorian Government Risk Management Framework under *Standing Direction of the Minister for Finance 3.7.1 – Risk Management Framework and Processes*.Duties of public sector entity directors and boards under the *Public Administration Act 2004* to act with reasonable diligence, care and skill [section 79(1)b] and to disclose risks [section 81(1)b].entity and sector specific legislation and regulationSection 8b(i) of the *Commissioner for Environmental Sustainability Act 2003* requires the Commissioner to conduct, once every 2 years, strategic audits of EMS of public sector entities. Implementation of this FRD assists entities to meet information requests for the purposes of these strategic audits.Every year by 31 January, the Commissioner for Environmental Sustainability will report annually to the Minister for Environment and Climate Change on progress of defined entities’ EMS. The Minister will table this Report in Parliament within 10 sitting days of its receipt. |
|  |  | 17.2 | This FRD was updated in:March 2006 to reflect minor amendments and clarification of scope arising from a working party reviewMay 2007 to allow for enhanced reporting of water consumptionFebruary 2008 to allow for enhanced reporting of all indicatorsMay 2018 to allow for enhanced reporting of all indicatorsJune 2022 to:rename the direction to Reporting of environmental data by government entities;extend its application to all public sector entities (with a tiered approach to reporting requirements);expand the activities reported on to office and non-office based activities;add new reporting indicators on climate-related risk management, environmental management systems, buildings and infrastructure, and waste and recycling; remove some indicators related to paper usage, waste and procurement; introduce some new optional procurement, buildings and infrastructure, and waste indicators; and make some previously optional indicators mandatory for electricity, transport, and buildings and infrastructure. |

# Appendix 1 - Tiered approach to mandatory and optional indicators

Recognising the substantial variety in the size, environmental impact and capability of public sector entities to report on environmental data, the table below sets out the classification of different ‘tiers’ of entities for the purpose of reporting environmental data.

A list of public sector entities (or in some cases, groups of public sector entities) within each tier is set out in the following document available on the DTF website:

* Application of reporting tiers to public sector entities for FRD 24 *Reporting of environmental data by government entities*.

Entities should refer to this guidance note to determine their tier classification, the table below is provided to assist entities to understand the policy rationale behind the composition of each tier.

Each tier is required to report on a different set of indicators. These requirements are set out in Appendix 2.

|  |  |  |
| --- | --- | --- |
| *Tier* | *Title* | *Description of organisational boundary* |
| *1* | Departments and Administrative Offices | Departments are inclusive of their Administrative Offices and hosted entities, which include those with service level agreements for operations out of departmental facilities, vested entities and other similar arrangements.  |
| *2* | Individually material entities | Public sector entities with individual estimated emissions greater than 1% of whole of Victorian Government emissions, environmental agencies, and Metropolitan health services. |
| *3a* | Collectively material entities (part A) | Groups of public sector entities with estimated emissions greater than 1% of whole of Victorian Government emissions. |
| *3b* | Collectively material entities (part B) | Public sector entities with individual estimated emissions between 0.1% and 1% (these thresholds are chosen in order to meet overall materiality requirements) of whole of Victorian Government emissions, or who have significant capital works programs. |
| *3s* | Consolidated schools reporting | Reporting on all public schools for these indicators are to be consolidated into the organisational boundary of the Department of Education and Training. |
| *4* | All other entities required to comply with the Standing Directions 2018 issued under Section 8 of the *Financial Management Act 1994* | Public sector entities under section 3 of the *Financial Management Act 1994*, with the exception of universities, not already captured in Tiers 1-3. Tier 4 entities are not required to report on these indicators if all material energy and transport use is captured through the State Purchase Contracts, HealthShare Victoria contracts, Shared Service Provider, their portfolio department or by another public sector entity. In these circumstances Tier 4 entities can comply with FRD 24 with a simple disclosure in the annual report. See Guidance Manual for further information. |

# Appendix 2 - Reporting requirements for each tier

This Appendix details which indicators are considered mandatory for which Tier of public sector entities (set out in Appendix 1). These are detailed in the table below. Entities may optionally report on indicators that are not mandatory.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| *Indicator* | *Indicator Title* | *Tier 1* | *Tier 2* | *Tier 3a* | *Tier 3b* | *Tier 3s* | *Tier 4* |
| EL1 | Total electricity consumption segmented by source | Yes | Yes | Yes | Yes | Yes | Yes |
| EL2 | On-site electricity generated segmented by usage and source | Yes | Yes | Yes | Yes | Yes |  |
| EL3 | On-site installed generation capacity segmented by source | Yes | Yes | Yes | Yes | Yes |  |
| EL4 | Total electricity offsets segmented by offset type | Yes | Yes | Yes | Yes | Yes | Yes |
| F1 | Total fuels used in buildings and machinery segmented by fuel type | Yes | Yes | Yes | Yes | Yes |  |
| F2 | Greenhouse gas emissions from stationary fuel consumption segmented by fuel type | Yes | Yes | Yes | Yes | Yes |  |
| T1 | Total energy used in transportation within the entity segmented by fuel type and vehicle category | Yes | Yes | Yes | Yes | Yes |  |
| T2 | Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category | Yes | Yes | Yes | Yes | Yes | Yes |
| T3 | Greenhouse gas emissions from vehicle fleet segmented by fuel type and vehicle category | Yes | Yes | Yes | Yes | Yes |  |
| T4 | Total distance travelled by commercial air travel  | Yes | Yes | Yes |  |  |  |
| E1 | Total energy usage from fuels | Yes | Yes | Yes | Yes | Yes |  |
| E2 | Total energy usage from electricity | Yes | Yes | Yes | Yes | Yes |  |
| E3 | Total energy usage segmented into renewable and non-renewable sources | Yes | Yes | Yes | Yes | Yes |  |
| E4 | Units of energy used normalised by FTE, headcount, floor area, or other entity or sector specific quantity | Yes | Yes | Yes | Yes | Yes |  |
| B1 | Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings | Yes | Yes | Yes | Yes | Yes |  |
| B2 | Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule | Yes | Yes | Yes | Yes |  |  |
| B3 | NABERS Energy ratings of newly completed/occupied entity-owned office buildings and substantial tenancy fit-outs | Yes | Yes | Yes | Yes |  | Yes |
| B4 | Environmental performance ratings of newly completed entity-owned non-office building or infrastructure projects or upgrades with a value over $1 million, where these ratings have been conducted | Yes | Yes | Yes | Yes | Yes |  |
| B5 | Environmental performance ratings achieved for entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted | Yes | Yes |  |  | Yes |  |
| W1 | Total units of metered water consumed by water source | Yes | Yes | Yes |  |  |  |
| W2 | Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity | Yes | Yes | Yes |  |  |  |
| WR1 | Total units of waste disposed of by disposal method and material type / waste stream | Yes | Yes | Yes |  |  |  |
| WR2 | Dedicated collection services provided in offices for printer cartridges, batteries, and soft plastics | Yes | Yes |  |  |  |  |
| WR3 | Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method | Yes | Yes | Yes |  |  |  |
| WR4 | Recycling rate | Yes | Yes | Yes |  |  |  |
| WR5 | Greenhouse gas emissions associated with waste disposal | Yes | Yes | Yes |  |  |  |
| G1 | Total scope one (direct) greenhouse gas emissions | Yes | Yes | Yes | Yes | Yes |  |
| G2 | Total scope two (indirect electricity) greenhouse gas emissions | Yes | Yes | Yes | Yes | Yes |  |
| G3 | Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal | Yes | Yes | Yes |  |  |  |