



AASB S2 Mandatory Climate Reporting

Readiness Kit

Implementation Templates for Scope 1, 2 and 3
Emissions Reporting

Overview

Australia is introducing mandatory climate-related financial disclosures requiring many organisations to measure and report their greenhouse gas emissions.

We've prepared this Climate Reporting Readiness Kit to help you understand your obligations and get started. We also offer a [complimentary consultation](#) to talk through AASB S2 and what it means for your organisation.

Companies captured by the new framework must disclose emissions across three categories:

Scope 1: Direct emissions

Emissions from sources owned or controlled by the organisation (e.g. fuel combustion, company vehicles).

Scope 2: Purchased electricity emissions

Indirect emissions from electricity purchased and consumed by the organisation.

Scope 3: Value chain emissions

Indirect emissions occurring across the organisation's supply chain and downstream activities (e.g. purchased goods, transport, waste).

Preparing these disclosures requires organisations to build a complete emissions inventory, supported by clear documentation, structured data collection and transparent calculation methods.

This Readiness Kit provides eight practical templates designed to help organisations establish the foundational components of an emissions reporting system.

The templates collectively support:

- Defining reporting boundaries
- Identifying emissions sources
- Collecting required data
- Calculating emissions
- Preparing disclosure-ready outputs
- Maintaining audit-ready evidence

Each template represents a key step in the emissions reporting process.

TEMPLATE 1

Emissions Boundary Decision Framework

Purpose

Before emissions can be measured, organisations must determine which legal entities, operations and facilities are included in the emissions inventory.

This process is known as defining the organisational boundary.

It ensures emissions reporting aligns with how the organisation operates and is consistent with financial reporting structures.

Key Concepts

Organisational Boundary

Defines which entities or subsidiaries are included in the emissions inventory.

Common approaches include:

- Operational control - emissions are reported for operations the company controls
- Financial control - emissions are reported for entities the company financially controls
- Equity share - emissions reported according to ownership percentage

Most organisations use operational control.

Operational Boundary

Defines which emissions sources are included within the inventory.

These include:

- Scope 1 emissions
- Scope 2 emissions
- Relevant Scope 3 categories

How to Use the Template

The boundary template helps teams:

- List all entities within the organisation
- Identify ownership and control relationships
- Determine whether each entity is included in reporting
- Document the methodology used

This documentation is important for consistency and audit transparency.

Emissions Boundary Decision Framework

Your emissions boundary must align with your financial reporting boundary.

A. Organisational Boundary Determination

Entity Name	Entity Type	Ownership %	Operational Control (Y/N)	Financial Control (Y/N)	Included in Inventory (Y/N)	Reason / Notes

B. Boundary Methodology Statement

Boundary Type	Method Selected	Explanation / Notes
Organisational boundary		
Operational boundary		
Reporting year		

C. Boundary Determination Questions

Question	Response	Notes
Which legal entities must report?		
Are joint ventures included?		
Are leased facilities included?		
Are project sites included?		
Are subcontractor emissions included in Scope 3?		

TEMPLATE 2

Scope 1 and Scope 2 Data Collection Checklist

Purpose

This checklist helps organisations identify all direct operational emissions sources.

It focuses on emissions generated from:

- Fuel combustion
- Electricity consumption
- Refrigerants and other direct sources

Scope 1 - Direct Emissions

These emissions occur from sources owned or controlled by the organisation.

Common examples include:

- Diesel or petrol used by company vehicles
- Natural gas used for heating or manufacturing
- LPG used in equipment
- Refrigerant leakage from air-conditioning systems

Scope 2 - Electricity Emissions

Scope 2 emissions arise from purchased electricity consumed by the organisation.

Typical data sources include:

- Electricity invoices
- Energy retailer reports
- Facility electricity meters
- Electricity account identifiers (NMI)

How to Use the Template

The checklist helps teams:

- Identify emission sources
- Determine what data must be collected
- Assign internal data owners
- Confirm data availability

2. Scope 1 and Scope 2 Data Collection Checklist

Scope 1 Emission Sources

Emission Source	Activity Example	Data Required	Data Owner	Frequency	Available (Y/N)
Diesel vehicles					
Petrol vehicles					
Natural gas					
LPG					
Refrigerants					

Scope 2 Emission Sources

Facility	Electricity Account / NMI	Location	Electricity Consumption (kWh)	Data Source	Owner	Renewable Contract (Y/N)

TEMPLATE 3

Scope 3 Category Materiality Guide

Purpose

Scope 3 emissions occur across the organisation's value chain, including supplier activities and downstream impacts.

Because Scope 3 includes many possible emission categories, organisations must determine which categories are material and relevant.

Scope 3 Categories

The greenhouse gas framework identifies 15 Scope 3 categories, including:

- Purchased goods and services
- Capital goods

Fuel-related activities

- Transport and distribution
- Waste generated in operations
- Business travel
- Employee commuting
- Investments

Materiality Assessment

Not all categories will be relevant for every organisation.

A materiality assessment considers:

- Estimated emissions impact
- Financial significance
- Availability of reliable data
- Relevance to the organisation's activities

How to Use the Template

This template helps organisations:

- Screen each Scope 3 category
- Estimate potential emissions significance
- Assess data availability
- Determine which categories must be included

The output becomes a documented Scope 3 inclusion decision, which supports transparency and audit review.

Scope 3 Category Materiality Guide

Scope 3 Category	Typical Relevance	Estimated Emissions Impact	Data Availability	Material (Y/N)	Notes
Purchased goods & services					
Capital goods					
Fuel & energy related activities					
Upstream transport					
Waste generated					
Business travel					
Employee commuting					
Investments					

Scope 3 Materiality Decision Summary

Category	Included in Inventory (Y/N)	Reason

TEMPLATE 4

Emissions Data Request Register

Purpose

Collecting emissions data typically requires information from multiple departments across the organisation. The data request register helps coordinate this process.

Typical Data Sources

Examples include:

- Fuel usage records (fleet management)
- Electricity invoices (facilities)
- Procurement spend (finance)
- Waste reports (waste contractors)
- Travel records (HR or travel systems)

How to Use the Template

The register helps teams track:

- What data is required
- Who owns the data
- When it is due
- The format required
- The status of the request

This helps ensure data collection progresses efficiently and reduces delays.

Emissions Data Request Register

Request ID	Data Requested	Scope	Data Owner	Department	Format Requested	Due Date	Status	Notes

TEMPLATE 5

Emissions Data Mapping Framework

Purpose

Organisations often store relevant emissions data in different internal systems. The data mapping framework links these business data sources to emissions categories.

Example Data Sources

Examples may include:

- Fuel card systems
- Energy invoices
- Procurement or ERP systems
- Travel booking platforms
- Waste contractor reports

How to Use the Template

The template maps:

- Business data sources
- Emission scopes and categories
- Activity data types
- Measurement units

This ensures emissions calculations are based on consistent, traceable data inputs.

Emissions Data Mapping Framework

Data Source	System	Emission Scope	Emission Category	Activity Data	Unit	Owner

TEMPLATE 6

Emissions Calculation Workbook Structure

Purpose

Once activity data has been collected, emissions must be calculated using recognised emissions factors.

Most organisations perform these calculations in a structured Excel workbook or emissions management system.

Core Calculation Components

An emissions calculation model typically includes:

- **Activity data**
Operational data such as fuel consumption or electricity use.
- **Emission factors**
Standardised conversion factors that translate activity data into emissions.
- **Emissions calculations**
Mathematical calculations that determine total emissions.

How to Use the Template

The workbook structure outlines four key worksheets:

- Activity data
- Emission factors
- Emissions calculations
- Scope summary tables

This structure ensures calculations are transparent, traceable and consistent.

6. Emissions Calculation Workbook Structure

Activity Data

Source	Facility / Project	Activity Type	Quantity	Unit	Reporting Period

Emission Factors

Activity Type	Unit	Emission Factor	Source

Emissions Calculation

Activity	Quantity	Emission Factor	Total Emissions (tCO2e)

Scope Summary

Scope	Total Emissions (tCO2e)
Scope 1	
Scope 2	
Scope 3	
Total	

TEMPLATE 7

Disclosure-Ready Emissions Tables

Purpose

Once emissions are calculated, the results must be presented in a clear reporting format suitable for financial disclosures.

Key Disclosure Metrics

Organisations typically report:

- Scope 1 emissions
- Scope 2 emissions (location-based and market-based)
- Scope 3 emissions
- Total emissions

How to Use the Template

The disclosure template provides:

- A summary emissions table
- A breakdown of Scope 3 emissions by category
- Comparative figures for previous reporting periods

These tables can be used in:

- Climate disclosures
- Sustainability reports
- Annual reports

7. Disclosure Ready Emissions Tables

Emissions Category	Current FY	Previous FY	Unit
Scope 1 emissions			tCO2e
Scope 2 emissions (location-based)			tCO2e
Scope 2 emissions (market-based)			tCO2e
Scope 3 emissions			tCO2e
Total emissions			tCO2e

Scope 3 Breakdown

Scope 3 Category	Emissions (tCO2e)	Methodology
Purchased goods		
Transport		
Waste		
Travel		
Other		

TEMPLATE 8

Assurance Evidence Index

Purpose

Climate disclosures are increasingly subject to external assurance and audit review.

Organisations must maintain documentation supporting:

- Emissions data sources
- Calculations
- Emission factors used
- Assumptions and methodologies

What Evidence May Include

Examples include:

- Fuel consumption reports
- Electricity invoices
- Procurement data exports
- Waste contractor reports
- Emission factor references

How to Use the Template

The evidence index provides a structured register of:

- Supporting documents
- Data sources
- File locations
- Responsible owners

This allows organisations to quickly provide evidence during internal reviews or external assurance engagements.

8. Assurance Evidence Index

Evidence ID	Evidence Description	Scope	Source	File Location	Owner	Verified (Y/N)

Have questions about the Mandatory Reporting Readiness Kit or your reporting requirements?

Contact us for a complimentary consultation on preparing for AASB S2 reporting.



Contact us for further inquiries

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