

AUSTRALIA ESG & CLIMATE DISCLOSURE HEALTH CHECK

A practical readiness checklist for Australian businesses, infrastructure suppliers, real estate and FM teams

<p>Purpose Use this health check to assess readiness for Australian climate-disclosure obligations, investor and client ESG questionnaires, board governance reviews, emissions baselining and implementation planning.</p>	<p>How to use Mark each item as Ready, In Progress or Not Started. Prioritise evidence-backed controls first: governance, data, emissions baseline, risk management and board reporting.</p>
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Australian reporting snapshot

Group	Start date	Typical threshold trigger	Notes
Group 1	1 Jan 2025	Any 2 of: assets > \$1bn, revenue > \$500m, employees >= 500	Also captures certain large NGER reporters
Group 2	1 Jul 2026	Any 2 of: assets > \$500m, revenue > \$200m, employees >= 250	Includes some large funds / schemes and other NGER reporters
Group 3	1 Jul 2027	Any 2 of: assets > \$25m, revenue > \$50m, employees >= 100	If no material climate-related risks or opportunities, a limited statement may apply

Core readiness checklist - 22 items

Theme	Checklist item	Status	Owner / evidence
Leadership & governance	Board or executive oversight for climate / ESG is formally assigned, with a meeting cadence and reporting owner.	Ready / In Progress / Not Started	
Leadership & governance	A cross-functional working group exists across finance, operations, EHS, projects, procurement and HR.	Ready / In Progress / Not Started	
Leadership & governance	Roles, responsibilities and escalation points are documented for data, disclosures and improvement actions.	Ready / In Progress / Not Started	
Scoping & applicability	The business has assessed whether it may fall into Group 1, 2 or 3 reporting thresholds, or expects downstream client requests.	Ready / In Progress / Not Started	
Scoping & applicability	Legal entity structure, controlled entities and consolidation boundaries are understood for reporting purposes.	Ready / In Progress / Not Started	
Strategy & risks	Priority climate-related risks and opportunities have been identified across short, medium and long term horizons.	Ready / In Progress / Not Started	
Strategy & risks	The organisation can explain how climate issues may affect strategy, planning, operations or capital allocation.	Ready / In Progress / Not Started	
Data & controls	Electricity, fuel, refrigerant, water and waste data can be collected monthly from all material sites.	Ready / In Progress / Not Started	
Data & controls	A documented control exists for validating source data before board packs, dashboards or disclosures are issued.	Ready / In Progress / Not Started	
Emissions baseline	A Scope 1 and Scope 2 baseline has been calculated or a calculation workplan is underway.	Ready / In Progress / Not Started	
Emissions baseline	Material Scope 3 categories have been screened for relevance, even if not yet fully quantified.	Ready / In Progress / Not Started	

Theme	Checklist item	Status	Owner / evidence
Policies & systems	Core policies exist or are being updated: environment, energy, HSE, code of conduct, anti-bribery and supplier expectations.	Ready / In Progress / Not Started	
Policies & systems	A document-control method exists for procedures, approvals, data workbooks, assumptions and evidence files.	Ready / In Progress / Not Started	
Metrics & targets	The business tracks a small set of metrics and targets for energy, emissions, waste, water or safety.	Ready / In Progress / Not Started	
Risk management	Climate risks are linked to enterprise risk management, site risk registers or project delivery controls.	Ready / In Progress / Not Started	
Scenario analysis	Management has considered whether scenario analysis is needed and what internal or external support would be required.	Ready / In Progress / Not Started	
Board reporting	Leadership receives a periodic sustainability or climate dashboard with trends, actions and decisions required.	Ready / In Progress / Not Started	
Assurance readiness	Evidence is organised so that records can support internal review, audit or assurance processes.	Ready / In Progress / Not Started	
Capability & training	Relevant staff have received awareness training on climate disclosures, emissions data or operational ESG responsibilities.	Ready / In Progress / Not Started	
Projects & operations	High-energy assets, utilities, HVAC systems and major process equipment are prioritised for efficiency improvement.	Ready / In Progress / Not Started	
Supply chain & customers	Key customers, contractors or suppliers have been asked about ESG / climate data and the business can respond consistently.	Ready / In Progress / Not Started	
Implementation planning	A 30-60-90 day action plan exists with owners, milestones and quick wins.	Ready / In Progress / Not Started	

Recommended evidence pack

Governance	Data & calculations	Operational evidence
Board / executive nomination, governance papers, RACI matrix	Utility bills, fuel logs, emissions workbook, assumptions register	Asset register, HVAC / utility inventory, project tracker, CAPEX pipeline
Policy approvals, risk register extracts, committee minutes	Data-control checklist, site data templates, meter list	Energy audit reports, maintenance logs, training records, supplier questionnaires

30-60-90 day action plan

Timeframe	Priority actions
First 30 days	Confirm applicability and reporting perimeter; appoint sponsor and working group; gather baseline utility, fuel and policy records; identify top five climate / ESG risks and quick wins.
Days 31-60	Validate Scope 1 and 2 calculation method; establish data controls; refresh policies; build first board dashboard; start staff awareness training.
Days 61-90	Launch improvement workstreams such as energy audit follow-up, disclosure gap closure, supplier engagement, dashboard automation or ISO preparation.

Need help turning this checklist into a practical workplan?

Chinoke International supports Australian organisations with climate-disclosure readiness, emissions baselining, ISO systems, green buildings, energy efficiency and board-ready ESG implementation.