



Australia's climate-related financial disclosures requirements – Australian Subsidiaries with Foreign Parents: What you need to know

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This update discusses the following matters:

- Overview of the disclosure regime
- ASIC regulatory guidance
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The Australian mandatory climate-related disclosure regime that has been introduced into the *Corporations Act 2001* applies to more than just companies listed on the Australian Securities Exchange.

Australian subsidiaries of international groups (also referred to as inbound subsidiaries) that meet the reporting criteria are required to prepare climate-related financial disclosures that comply with the Australian Sustainability Reporting Standards issued by the Australian Accounting Standards Board (AASB), specifically AASB S2 *Climate-related Disclosures* (AASB S2).

Climate disclosures prepared in accordance with the Australian Sustainability Reporting Standards may not necessarily comply with sustainability disclosure standards being applied by the inbound entity's parent.

The Corporations Act does not permit an inbound subsidiary to meet its reporting obligations by lodging its international parent entity's consolidated sustainability report. Inbound subsidiaries must lodge their own report containing climate-related financial disclosures that are prepared at the Inbound subsidiary's reporting entity level in accordance with the Australian Sustainability Reporting Standards.

In March 2025, the Australian Securities and Investments Commission (ASIC) released Regulatory Guide 280 Sustainability Reporting (RG 280) to explain how it interprets, enforces, and administers the new climate-related financial disclosure requirements, while also providing guidance for preparing mandatory sustainability reports.

Preparing for and reporting on these requirements require significant effort. Readiness is crucial. This paper provides further details of the requirements and what inbound subsidiaries need to do next.



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Overview of the disclosure regime

The introduction of mandatory climate-related financial disclosure requirements in Australia involves two separate but related policy and standard-setting processes: amendments to the Corporations Act¹ and the issuance of the Australian Sustainability Reporting Standards.

Corporations Act requirements

The Corporations Act has been amended to introduce a mandatory climate-related disclosure regime for Australian entities that are large businesses or financial institutions. The regime applies to both listed and unlisted entities and commences as early as financial years beginning on or after 1 January 2025.

For each financial year that an entity falls within the scope of the requirements, the Corporations Act requires that:

- The entity must prepare a sustainability report that contains climate-related financial disclosures that are prepared in accordance with the Australian Sustainability Reporting Standards, specifically AASB S2, which is the only mandatory Australian Sustainability Reporting Standard issued at this time.
- The directors of the entity must make a declaration that, in their opinion, the entity's climate-related financial disclosures comply with the Australian Sustainability Reporting Standards.
- The entity's sustainability report must be audited by a registered company auditor (noting that assurance requirements are progressively phased in, as outlined further in the Assurance section below).

The entity must lodge its financial report and sustainability report with the securities regulator (ASIC) at the same time.

The climate-related disclosure requirements have been introduced to deliver on the Australian government's commitment to "ensuring large businesses and financial institutions provide Australians and investors with greater transparency and accountability when it comes to their climate-related plans, financial risks, and opportunities."¹

What are Australian Sustainability Reporting Standards based on?

AASB S1 and AASB S2 are based on IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures* issued by the International Sustainability Standards Board (ISSB). The main difference between the Australian Sustainability Reporting Standards and the IFRS Sustainability Disclosure Standards relates to an entity applying AASB S2 not being required to disclose industry-based metrics or to consider industry-based disclosure topics listed in the ISSB's Industry-based Guidance on Implementing IFRS S2.

Can an entity that complies with AASB S2 also claim compliance with IFRS Sustainability Disclosure Standards?

An entity that complies with AASB S2 will not necessarily be able to simultaneously claim compliance with the IFRS Sustainability Disclosure Standards. At a minimum, for an entity applying AASB S2 to also potentially claim compliance with IFRS Sustainability Disclosure Standards, the entity will need to provide industry-based disclosures (as explained above) as well as disclose information about all sustainability-related risks and opportunities from year 2 onwards (in accordance with AASB S1 / IFRS S1).

Disclosure standards

The AASB has issued its first two Australian Sustainability Reporting Standards:

- AASB S1 General Requirements for Disclosure of Sustainability-related Financial Information
- AASB S2 Climate-related Disclosures

In-scope entities must apply AASB S2 for the preparation of climate-related financial disclosures. Entities can voluntarily apply AASB S1 and disclose information about other sustainability-related risks and opportunities beyond climate.

Further details on the Australian Sustainability Reporting Standards can be found in our publication: [Mandatory climate-related financial disclosures: What you need to know](#)

¹ Australian Government: : The Treasury Climate-related financial disclosure: Consultation paper June 2023, page 3

ASIC’s regulatory guidance

ASIC has launched a dedicated sustainability reporting page on its website to provide information about the new regime and how it will be administered. In addition, ASIC has published the Regulatory Guide 280 *Sustainability Reporting (RG 280)* relating to the implementation of the mandatory climate-related disclosures regime, including guidance on providing relief from obligations and how the regime aligns with existing legal and regulatory requirements.

This guide, issued on 31 March 2025, details how ASIC will exercise specific powers under legislation (primarily the Corporations Act), how ASIC interprets the law, and the principles underlying ASIC’s approach. It also provides practical guidance for entities on meeting their sustainability reporting obligations.

ASIC has further indicated that, as with any new regulatory regime, it will adopt a pragmatic approach to supervising and enforcing the climate reporting requirements. ASIC will proactively monitor the first reporters - primarily the largest firms - to gather key insights that will benefit the broader market.

Further details on the ASIC regulatory guide can be found in our publication: [Key elements in ASIC’s Regulatory Guide 280: What you need to consider when preparing your sustainability reporting](#)

Scope and effective date

The Corporations Act requires an entity to prepare a sustainability report containing climate-related financial disclosures in accordance with AASB S2, if:

| Both of the following criteria must be met | Commentary |
|---|--|
| The entity is required to lodge financial reports under Chapter 2M of the Corporations Act | Entities that meet this first criterion include companies listed on the Australian Securities Exchange as well as unlisted companies (such as large proprietary companies). Large proprietary companies include Australian-registered private entities that are: <ul style="list-style-type: none">Australian-owned.Owned by various international shareholders (i.e., not controlled by another entity).Australian inbound subsidiaries of a multinational group. All these entities are required to prepare and lodge financial reports. |
| The entity is either: <ul style="list-style-type: none">Prescribed size thresholds orA ‘registered corporation’ under the National Greenhouse and Energy Reporting Act 2007 (NGER Act) | The second criterion is used to determine: <ul style="list-style-type: none">Which entities are within scope of mandatory climate-related financial disclosures.When they will be first required to report. This is because the amended Corporations Act is implementing mandatory climate reporting over three phases that are essentially based on the size of the entity or the scale of its greenhouse gas emissions. The implementation timing is set out in the table below. |

Mandatory climate disclosures begin for financial years starting on or after 1 January 2025. When an entity is first required to report depends on whether it meets the criteria for a Group 1, Group 2 or Group 3 entity.

| Group | Timing of reporting beginning on or after | Climate reporting criteria and thresholds | | |
|-------|---|--|--------------------------|---|
| | | Size test (two or more are met) | Asset owners* | NGER Act reporters |
| 1 | 1 Jan 2025 onwards | ≥ 500 employees Consolidated total assets ≥ \$1b Consolidated revenue ≥ 500m | Not applicable | Above NGER publication threshold (50kt) |
| 2 | 1 July 2026 onwards | ≥ 250 employees Consolidated total assets ≥ \$500m Consolidated revenue ≥ \$200m | Value of assets ≥ \$5b** | All other NGER reporters |
| 3*** | 1 July 2027 onwards | ≥ 100 employees Consolidated total assets ≥ \$25m Consolidated revenue ≥ \$50m | Apply general size test | Not applicable |

*Asset owners (registrable superannuation entities, registered schemes and retail CCIVs) apply a 'value of assets' threshold. RG280 clarifies that 'value of assets' should be as reported in the entity's statement of financial position.

**Asset owners with assets of less than \$5 billion are required to apply the general size test to determine whether they qualify as Group 2 or Group 3 entities.

***Group 3 entities only need to provide climate-related financial disclosures if they identify material climate-related risks or opportunities for that reporting period. Group 3 entities that do not have material risks or opportunities are required to disclose that fact and how they reached this conclusion. These disclosures are subject to the same level of assurance as noted in the next section, and form part of the directors' declaration.

General size tests

The general size test requires meeting 2 of 3 tests relating to amount of revenue, amount of assets and employee counts. This size test applies to both listed and unlisted entities. Ultimately all large proprietary companies are in scope because the size threshold for Group 3 entities (i.e., the 3rd and final phase for implementing mandatory climate reporting) is the same as the large proprietary company threshold that is used to determine whether the company is required to lodge financial reports.

Asset owners

An asset owner is a registered scheme, registrable superannuation entity or a retail corporate collective investment vehicle. Asset owners with assets of \$5b or more fall into Group 2; or those with assets less than \$5b will consider general size test to determine whether they qualify as Group 2 or Group 3 entities. An 'asset owner' will be a Group 2 entity even if it would otherwise meet the criteria to be a Group 1 entity.

NGER reporters

Even if it does not meet the general size test or asset owner test, an entity that exceeds specified emission or energy production or consumption thresholds under the National Greenhouse and Energy Reporting (NGER) Scheme will meet this second criterion. Depending on whether those entities meet the publication threshold, they will be either Group 1 or Group 2 entities. The NGER Scheme is administered by the Clean Energy Regulator, which publishes a list of all NGER-registered corporations, including Australian subsidiaries of multinational companies.

Practical considerations

Group reporting

The reporting obligations under the Corporations Act are set at the individual entity level, which would generally mean that if an individual entity meets the criteria to lodge a sustainability report, a report needs to be prepared and lodged for that reporting entity. However, if an entity is a subsidiary within (an Australian) consolidated group, and the parent entity of that group prepares and lodges a consolidated sustainability report under Chapter 2M of the Corporations Act, the entity and any other subsidiaries within that consolidated group do not need to prepare their own sustainability reports. An inbound subsidiary cannot meet its reporting obligations by lodging its parent entity's consolidated sustainability report.

Multiple entry groups

There are no concessions in the Corporations Act for multiple - entry consolidated groups. Therefore, on that basis, each multiple-entry subsidiary (i.e., each Australian subsidiary with an international parent) that exceeds the size thresholds will need to prepare and lodge separate sustainability reports.

Relief from reporting requirements

The Corporations Act allows ASIC to relieve entities, or a class of entities, from complying with all or some aspects of the sustainability reporting requirements. This could include relief from preparing a sustainability report or extending the timing of lodgment of a report. ASIC's decision to grant relief is discretionary and ASIC has indicated that it would only grant relief where it is satisfied that complying with an obligation would make the sustainability report misleading, not be appropriate in the circumstances or impose unreasonable burdens. If ASIC decides to grant relief, it may also impose conditions on relief and grant the relief only for a limited time.

Australian reporting entity considerations

The sustainability report is prepared for the Australian reporting entity that meets the above criteria. That is, the climate disclosures will focus on the entity's own assets and operations, and the reporting entity's value chain (i.e., not the global assets, operations and value chain of its international parent entity and consolidated group). This means that an entity cannot simply lodge its global sustainability report and meet its reporting obligations under the Corporations Act.

Similarly, when an entity identifies the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects (i.e., its cash flows, access to finance and cost of capital), the entity must make this judgement based on the effects on the Australian reporting entity's prospects. This means that, for materiality reasons, the climate-related risks and opportunities identified at the Australian reporting entity level might not be the same as the climate-related risks and opportunities disclosed in the international parent's consolidated climate-related financial disclosures.

In applying AASB S2, an entity is required to make disclosures about matters such as its governance arrangements to oversee its climate-related risks and opportunities, and its strategy for managing those risks and opportunities. To the extent that it is the inbound subsidiary's international parent that oversees climate-related risks and opportunities, and sets and monitors the strategy in response to those risks and opportunities, the inbound subsidiary (as the Australian reporting entity) will be required to disclose those facts.

Australian reporting entity considerations (cont.)

However, this does not mean that the entity can avoid disclosing the information required by AASB S2. Regardless of the entity's governance arrangements and strategies, the reporting entity will still need to disclose, among others, the following information from the perspective of the Australian reporting entity:

- Information about the Australian reporting entity's exposure to climate-related risks and opportunities that could reasonably be expected to affect the reporting entity's prospects, including:
 - Where in the entity's business model and value chain those risks and opportunities are concentrated.
 - The current and anticipated financial effects of those risks and opportunities.
 - Assessing resilience of the entity's strategy and business model (using scenario analysis). Scenario analysis will need to be performed for at least the two scenarios specified in the Corporations Act, being a low global warming scenario (1.5°C) and a high global warming scenario (well exceeding (2°C)²
- Cross-industry metrics, including among others disclosures about the Australian reporting entity's Scope 1, Scope 2 and Scope 3 greenhouse gas emissions, which must be measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standards (2004), unless required by a jurisdictional authority or an exchange on which the entity is listed to use a different method for measuring its greenhouse gas emissions (e.g., NGER Scheme legislation).
- Information about any climate-related targets set by law or regulation even if the Australian reporting entity itself has not set its own targets.

Frequently asked question: Is an inbound subsidiary required to disclose targets that have been set by the global parent for the global group?

Where targets have been set at the group level but not by the local inbound subsidiary, professional judgement is required to determine whether the subsidiary is required to disclose information about those targets in its own sustainability report. Some key factors to consider when exercising judgement could include:

- Materiality: How material is the Australian subsidiary in the context of the global group?
- Commitment: Has the Australian subsidiary formally adopted or committed to the global group's targets?
- Delegation: Has the group explicitly assigned or cascaded targets to the Australian subsidiary?
- Operational impact: Does the global group's strategy to achieve its targets require the Australian subsidiary to make operational or strategic changes?
- Reliance: How reliant is the local subsidiary on the group for setting its strategy, managing climate risk and governance processes?
- Contribution: Does the Australian subsidiary contribute towards achieving those global group's targets (e.g. through emissions reductions, operational changes or strategic alignment)?

A reporting entity is required to disclose information about the judgements it has made to prepare its sustainability-related financial disclosures that most significantly affect those disclosures. Accordingly, an entity may be required to disclose information about the judgements it has made about whether an inbound subsidiary needs to disclose information about targets that were set by its global parent and apply to the Australian subsidiary.

² ASIC has clarified that there is a risk that entities may not comply with the Corporations Act if they use climate scenarios projecting a less than 2.5 degrees Celsius increase. This is based on the explanatory materials accompanying the Corporations Act amendments clarifying that an increase of 2.5 degrees Celsius or higher would 'well exceed' 2 degrees Celsius.

Considering international parent’s reporting obligations

The fact that the international parent of an Australian reporting entity is well progressed with complying with its own reporting requirements does not necessarily translate to the preparedness of the Australian reporting entity to comply with the requirements of Australian Sustainability Reporting Standards. This is because the standards, frameworks and timelines for reporting that apply at the parent/international level (such as the European Union’s Corporate Sustainability Reporting Directive (CSRD)) differ from the requirements in Australian Sustainability Reporting Standards.

For example, Australian reporting entities with Hong Kong-based parent companies may be required to report certain metrics or include certain disclosures (and receive assurance on those disclosures) sooner than their parent entity would be required to in Hong Kong. Similarly, Australian reporting entities with a European parent entity will need to re-assess the risks, opportunities and metrics at the Australian entity level, using materiality set for the Australian reporting entity, which may result in differing or increased Australian-specific disclosures that were not required at the parent level.

Assurance

The amendments to the Corporations Act, which introduced the mandatory climate-related financial disclosure regime requires entities to obtain independent assurance of their climate-related financial disclosures. The amended Corporations Act requires sustainability reports to be subject to audit (i.e., reasonable assurance) for financial years commencing on or after 1 July 2030. The Act specified that, until that time, the extent to which a sustainability report is subject to audit or review (i.e., limited assurance) will be determined by an auditing standard that will be issued by the AUASB.

On 28 January 2025, the AUASB approved ASSA 5010 Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001, which specifies the minimum level of assurance that must be obtained on the various components of an entity’s climate-related financial disclosures. The assurance phasing that the AUASB has prescribed is set out in the following table:

| Assurance pathway | | | | |
|--|------------|---------|---------|------------|
| | Year 1 * | Year 2 | Year 3 | Year 4 |
| Scope 1 & 2 emissions | Limited | Limited | Limited | Reasonable |
| Governance | Limited | | | |
| Strategy – risks and opportunities** | Limited*** | | | |
| Climate resilience assessments/ scenario analysis | None | | | |
| Transition plans | | | | |
| Risk management | | | | |
| Climate-related metrics and targets | | | | |
| Scope 3 emissions | N/A | | | |

* The same assurance pathway applies to Groups 1, 2 and 3. Group 1 entities with annual reporting periods that commence between 1 January and 30 June will be able to apply the Year 1 assurance pathway for both their first and second sustainability reports.

** The phasing for assurance on Statements where there are no material climate-related financial risks and opportunities is the same as for ‘Strategy – Risks and Opportunities’

*** Only paragraphs 9(a), 10(a) and 10(b) of AASB S2.

Assurance (cont.)

Australian reporting entities need to be aware that the timing and scope (limited vs reasonable) of these assurance requirements may differ from that of the international parent entity.

The Corporations Act specifies different first-time application dates for Group 1, Group 2 and Group 3 entities. However, although the timing of first-time application is different for each Group, all Groups will follow the same 'assurance pathway' from the first year of application to the fourth year of application, which is when the entire sustainability report (i.e., which represents the entity's climate-related financial disclosures) will be subject to reasonable assurance.

In Year 1, at a minimum, the following disclosures will be subject to limited assurance (including the related general disclosures in Appendix D to AASB S2 Climate-related Disclosures):

- Scope 1 and Scope 2 greenhouse gas (GHG) emissions (refer to paragraphs 29(a)(i)(1)-(2) and 29(a)(ii)-(v) of AASB S2).
- Governance (refer to paragraph 6 of AASB S2).
- Strategy, specifically the disclosure of descriptions of the climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects, including whether those risks are physical risks or transition risks (refer to paragraphs 9(a), 10(a) and 10(b) of AASB S2).

All other disclosures required by AASB S2 will not be subject to limited assurance in Year 1, although an entity will still be required to make those disclosures in its sustainability report and the directors of the entity will need to make a declaration that the sustainability report is prepared in accordance with AASB S2. The only disclosure that does not need to be provided in an entity's first sustainability report is the entity's Scope 3 GHG emissions, which do not need to be disclosed if the entity elects the transition relief allowed in AASB S2 paragraph C4(b).

Group 1 entities with annual reporting periods that commence between 1 January and 30 June will be able to apply the Year 1 assurance pathway for both their first and second sustainability reports. In the second year of applying the Year 1 assurance pathway, entities will need to disclose their Scope 3 GHG emissions, noting no assurance is required for that disclosure in that year's sustainability report. In Years 2 and 3, all disclosures required by AASB S2 will be subject to limited assurance, and in year 4, all of those disclosures will be subject to reasonable assurance. The first entities that will be subject to limited assurance across all disclosures will be Group 1 entities with an annual reporting period commencing 1 July 2026 and the first entities that will be subject to reasonable assurance across all disclosures will be Group 1 entities with an annual reporting period commencing 1 July 2028.

For further details on the assurance requirements please refer to our publication on [Regulatory updates on assurance of climate disclosures in Australia](#).



In a way not previously obligated on auditors, the scrutiny and consistency of information disclosed between the financial and sustainability reports will be paramount. This will require integration of assurance activities across these reports.

Meg Fricke

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Record keeping

An entity must keep records that correctly explain and record the preparation of its sustainability report for 7 years. The entity can decide where those records are kept and, if the entity keeps records outside Australia, it must maintain sufficient information in Australia to enable the substantive provisions of the sustainability report to be prepared.

Directors' obligations

Directors have a duty of care and diligence under both general law and the Corporations Act. Specifically in relation to climate disclosures, the directors of the Australian reporting entities will be required to issue a directors' declaration on the sustainability report included within the annual report. Similar to the directors' declaration currently issued on financial statements, this additional statement will require the directors to opine on the compliance of their climate-related financial statements with AASB S2.

ASIC Regulatory Guidance on directors' duties

Regulatory Guidance issued by ASIC references the expectation that directors oversee and ensure the integrity of disclosures made under the Australian Sustainability Reporting Standards. ASIC has clarified that directors should:

- Understand the entity's sustainability reporting obligations and the climate-related risks or opportunities that could reasonably be expected to affect the entity's prospects.
- Require the reporting entity to establish systems that identify, assess and monitor any material financial risks relating to climate (including any changes).
- Require the reporting entity to establish controls, policies and procedures to manage and prepare the sustainability report and keep sustainability records.
- Apply a 'critical lens' to the proposed disclosures in the sustainability report, which ASIC clarified may require a director to question the appropriateness or completeness of methodologies, inputs and assumptions used to support disclosures.

Importantly, this does not impose new obligations on directors. Instead, these clarifications are intended to help directors of reporting entities understand their existing obligations in light of the sustainability reporting requirements. Inbound subsidiaries that intend to rely on an international parent in relation to governance arrangements over local climate-related risks and opportunities should consider whether local directors are meeting their directors' obligations.

Directors' declarations

Directors of reporting entities are required to make a declaration, in accordance with a resolution of the directors, stating that in their opinion, the sustainability report complies with the Corporations Act 2001, including the Australian Sustainability Reporting Standard – AASB S2 Climate-related Disclosures. For financial years commencing between 1 January 2025 and 31 December 2027, the declaration only requires directors to have taken reasonable steps to ensure the sustainability report is in accordance with the Corporations Act 2001, including compliance with the Australian Sustainability Reporting Standard – AASB S2 Climate-related Disclosures.

Modified liability

The Corporations Act provides some modified liability relief for misleading and deceptive conduct in relation to the most uncertain parts of the climate statements for the first three years of reporting from the 1 January 2025 effective date. This includes statements made about an entity's scope 3 greenhouse gas emissions (including financed emissions), scenario analysis and its transition plan. The modified relief is extended to cover all forward-looking statements for the first financial year for Group 1 entities.

³ ASIC Report 809 Response to submissions on CP 380 Sustainability reporting, page 23-24

Next steps for an inbound subsidiary

With the mandatory climate-related financial disclosure regime now in effect from 1 January 2025, inbound subsidiaries operating in Australia must take proactive steps to meet their obligations under the Corporations Act and the Australian Sustainability Reporting Standards (ASRS).

Inbound subsidiaries should look to build or mature their local sustainability reporting function by establishing and embedding new processes and practices. Maturity will look different for each inbound entity based on the individual circumstances, starting points and support from group finance and/or sustainability functions.

Responsibility for preparing these disclosures sits with the directors of the inbound subsidiary. Inbound subsidiaries cannot simply rely on the data gathered and reporting prepared by an international parent's finance and sustainability teams to meet the Inbound subsidiary's reporting obligations under the Corporations Act.

Next steps:



Understand and identify the reporting entity or entities that are subject to the Corporations Act reporting requirements.



Perform a localised climate-related risks and opportunities assessment to identify climate-related risks and opportunities as they relate to the inbound subsidiary and its value chain. This assessment must be based on the specific context of the Australian inbound subsidiaries and their operations, which may differ from the international parent.



Establish roles and responsibilities over sustainability reporting within the organisation by understanding who will be responsible for preparing and reviewing climate-related reporting.

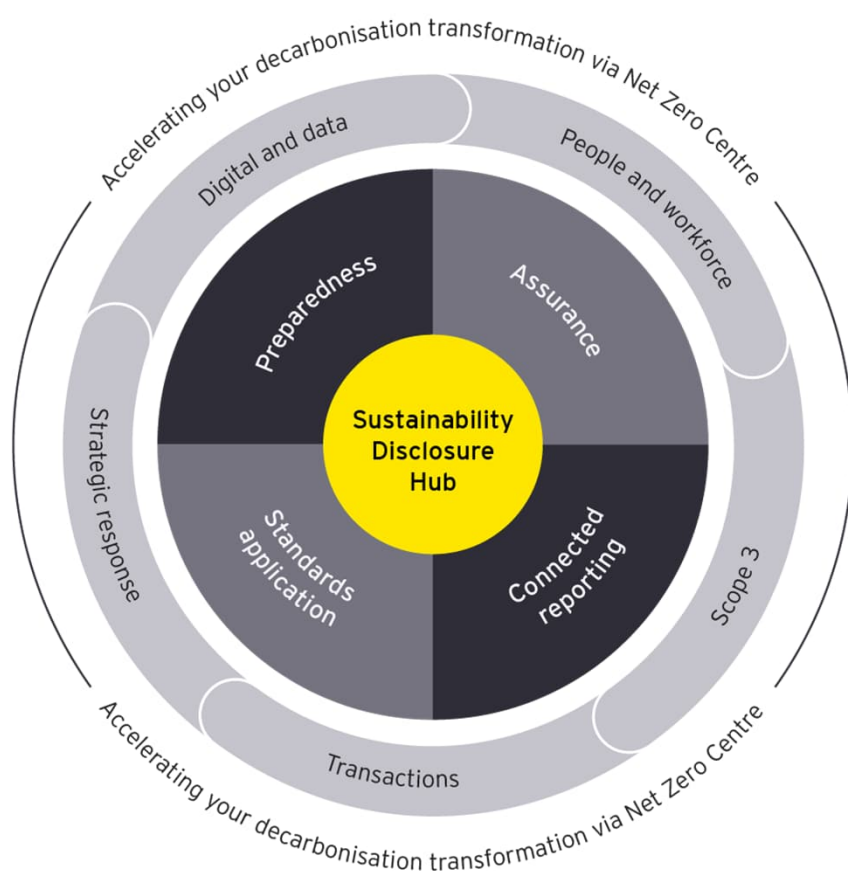


Build capabilities within the sustainability and financial functions responsible for reporting to ensure that functions are ready to deliver the new standards and understand the local reporting requirements. This will involve upskilling staff across all levels of the organisation in both climate and financial requirements.



Local directors must understand their duties under the Corporations Act, including among others, the climate-related risks relevant to the Australian operations.

Sustainability Disclosure Hub



The EY Sustainability Disclosure Hub offers practical guidance to assist companies across the region prepare for mandatory reporting of climate and sustainability-related reporting.

Headed by Oceania market-leading financial and non-financial reporting professionals, the Sustainability Disclosure Hub brings together EY capability locally and across the globe as it relates to reporting strategy, readiness and assurance. The Sustainability Disclosure Hub team has intimate knowledge of the work of the International Sustainability Standards Board (ISSB) and local market insights, including the development of the climate-related disclosure requirements by the Australian Accounting Standards Board (AASB) and New Zealand's External Reporting Board (XRB).

The Sustainability Disclosure Hub collaborates closely with the EY Net Zero Centre, which helps EY clients to make the right decisions at the right times and set themselves on a pathway for success in a net-zero economy.

Please reach out to our Sustainability Disclosure Hub team to discuss what the requirements mean to you.

Contact us

Sustainability Disclosure Hub



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