



Australian Government
Clean Energy Regulator

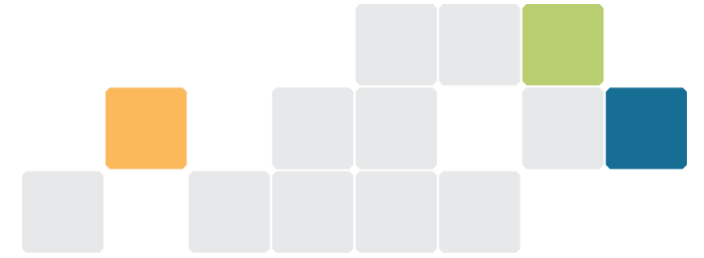
Navigating the interaction between the National Greenhouse and Energy Reporting Scheme and Climate-Related Financial Disclosures

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4 March 2026

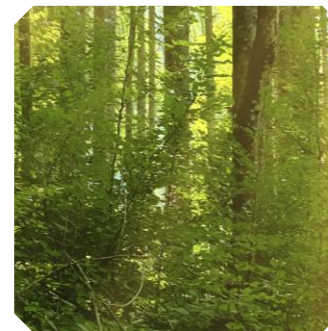
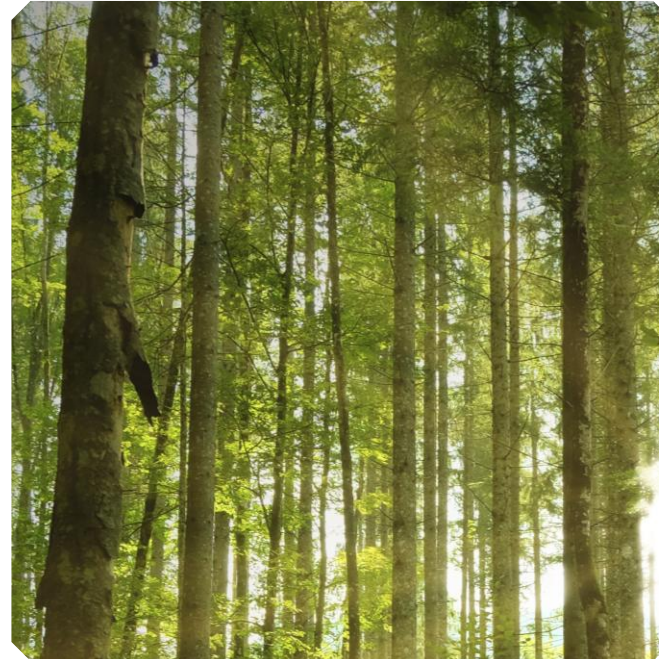


Acknowledgement of Country



The Clean Energy Regulator (CER)

- Independent Australian Government agency responsible for administering legislation to reduce carbon emissions and promoting clean energy use.
- CER administers key schemes:
 - National Greenhouse and Energy Reporting (NGER) Scheme
 - Safeguard Mechanism
 - Australian Carbon Credit Unit (ACCU) Scheme
 - Renewable Energy Target (RET)
 - Guarantee of Origin (GO)
 - Nature Repair Market (NRM) Scheme.



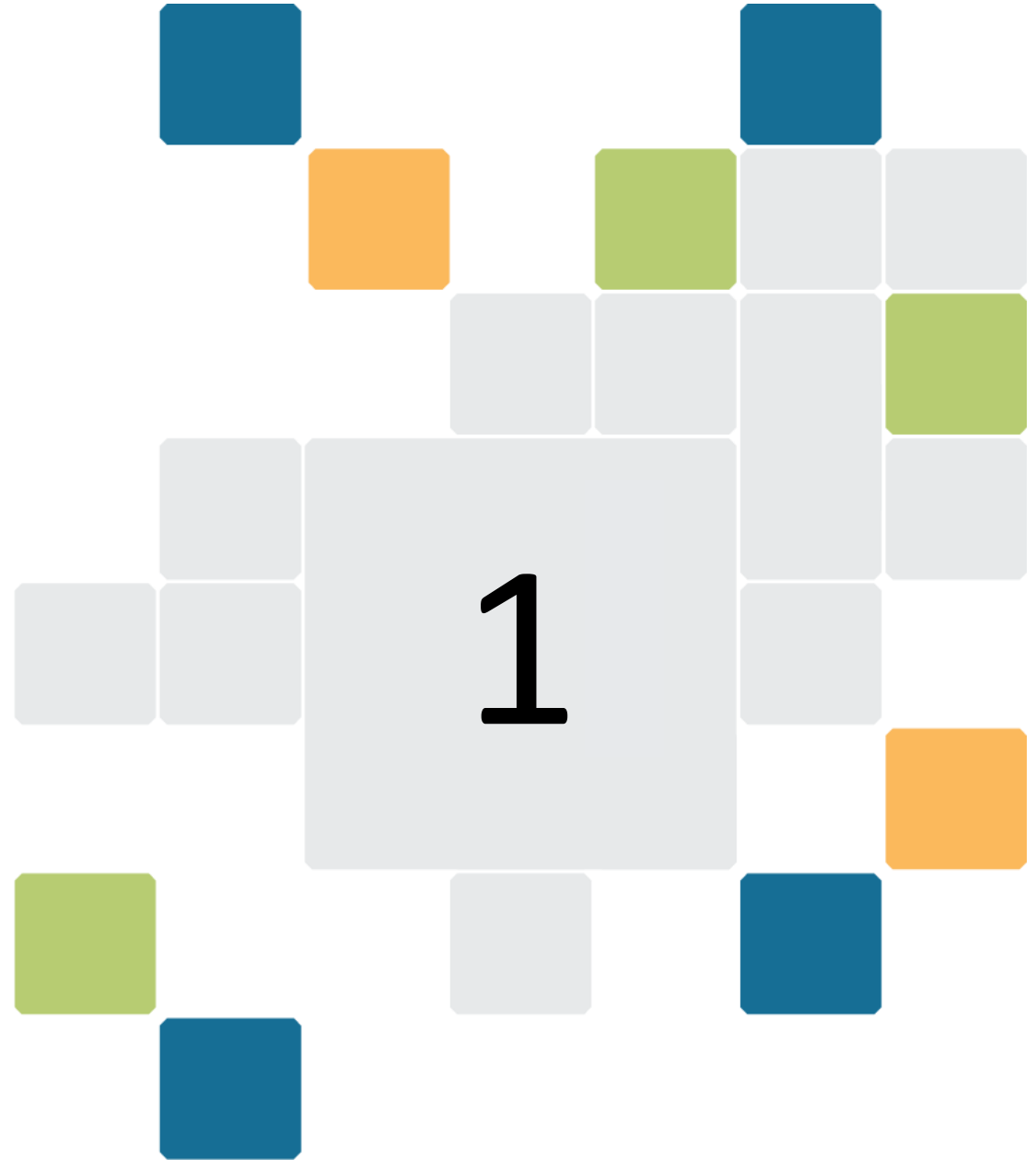
Agenda

- 1 What is NGER
- 2 NGER Reporting Thresholds
- 3 Who has to report under NGER
- 4 What is reported under NGER
- 5 Compliance
- 6 CER Opportunities



The National Greenhouse and Energy Reporting Scheme (NGER)

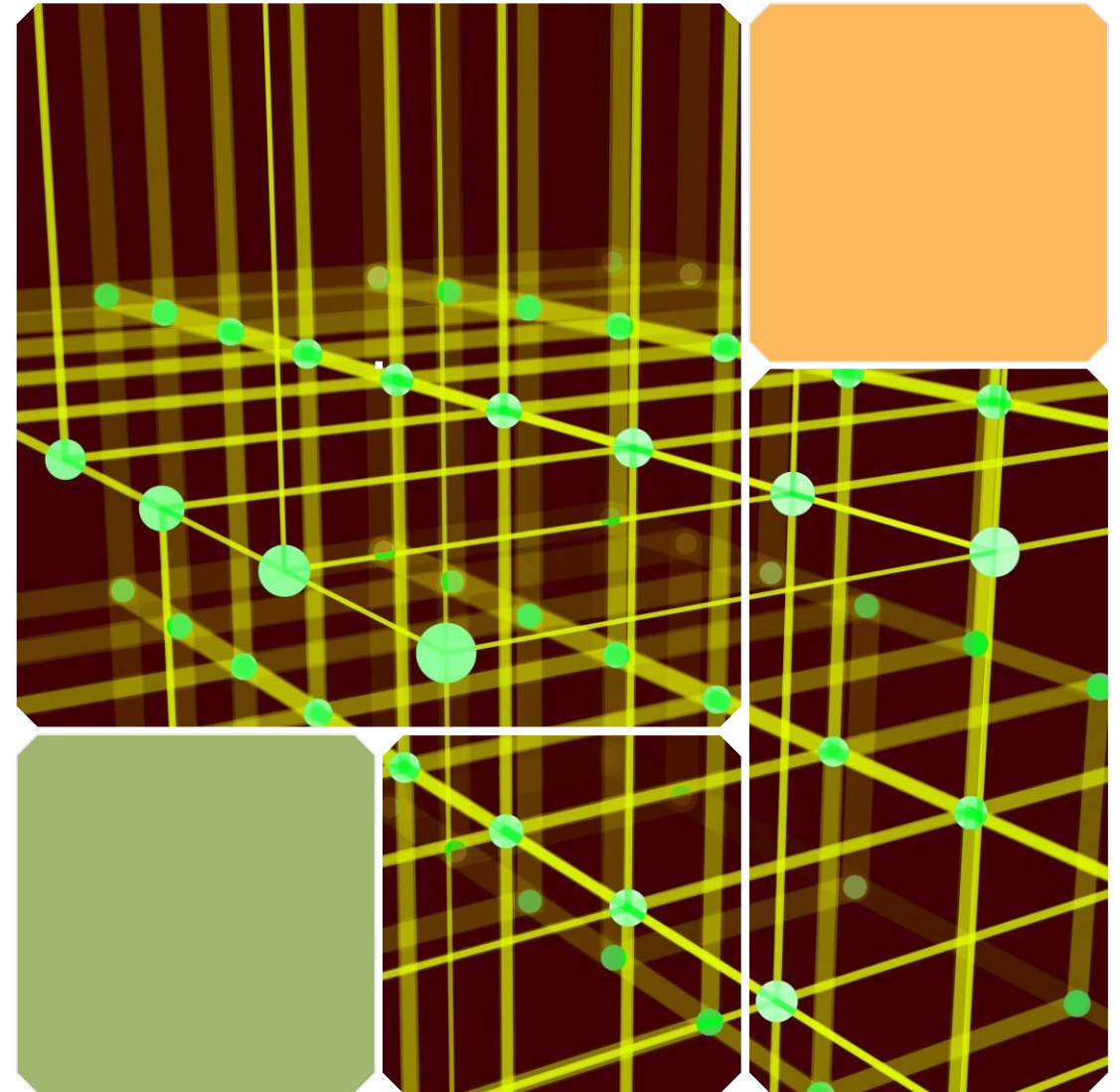
What is NGER?



The NGER Scheme

A single national framework for reporting and sharing data on:

- greenhouse gas emissions
- energy production
- energy consumption
- any other information specified under the NGER legislation.

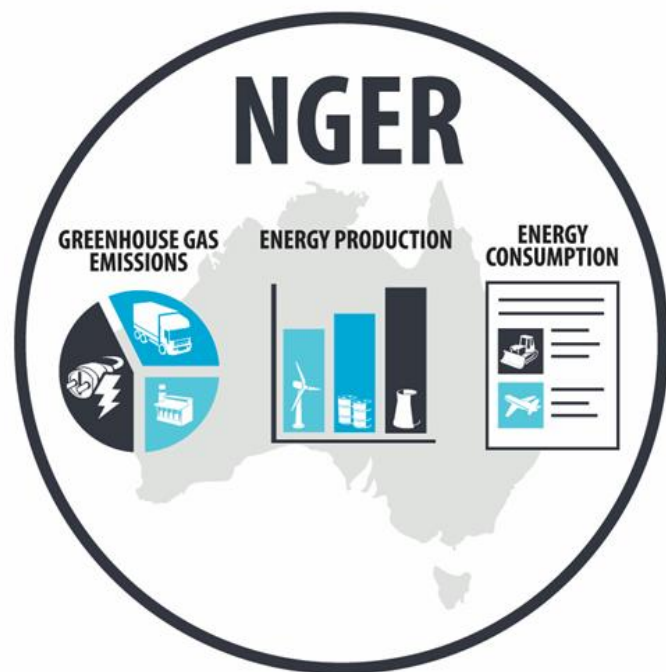
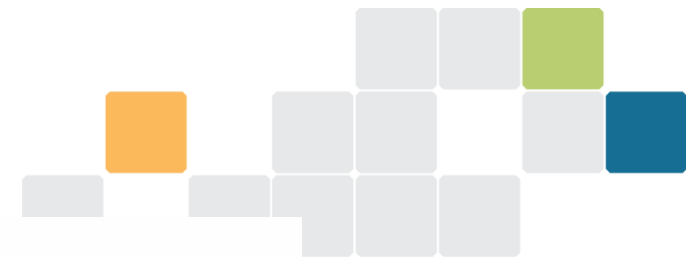








NGER legislation

- *National Greenhouse and Energy Reporting Act (2007)*
- *National Greenhouse and Energy Reporting Regulations (2008)*
- *The NGER (Measurement) Determination 2008*
- *National Greenhouse and Energy Reporting (Audit) Determination 2009*
- *National Greenhouse and Energy Reporting (Safeguard Mechanism) Rule 2015*



Uses of NGER data

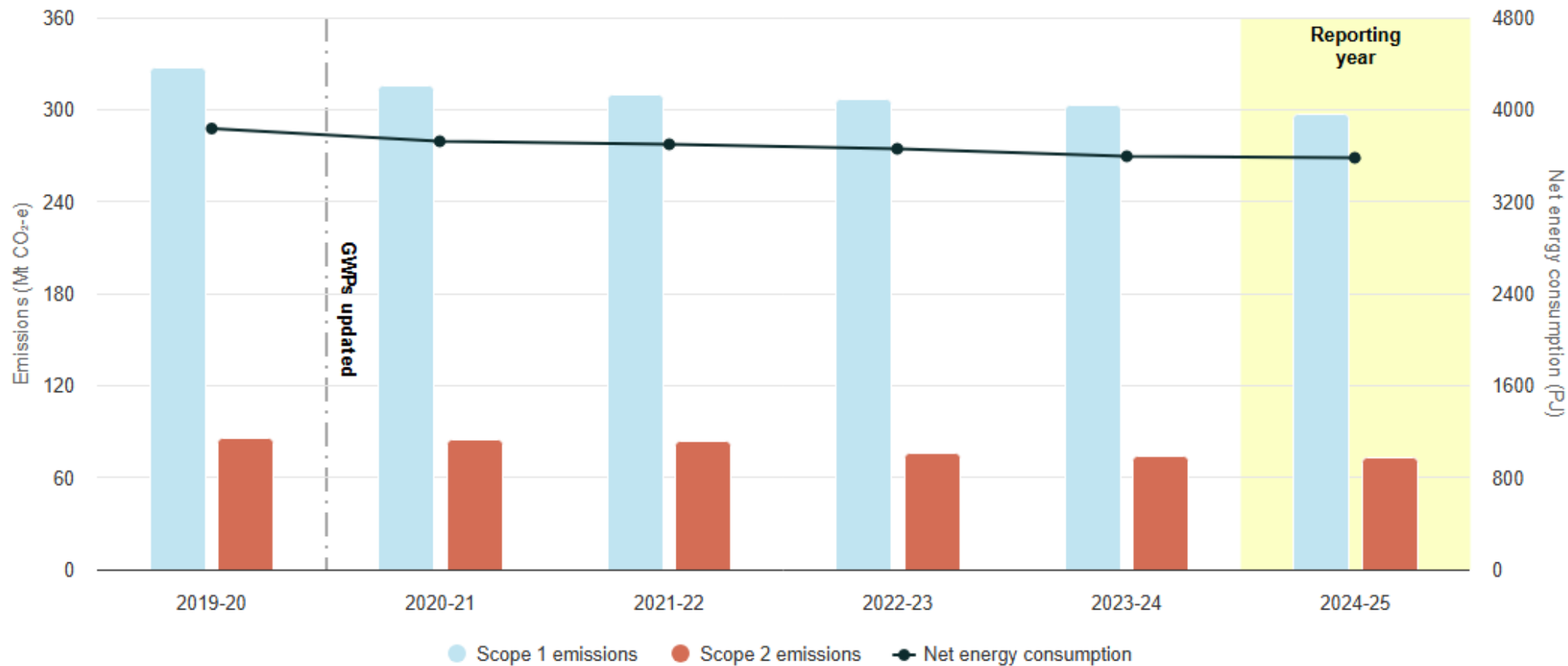


-  published
-  used by the Australian Government to inform national policy
-  used by state governments to support policy programs and reduce duplication
-  used by academia in research
-  used to determine liability or eligibility of companies
-  used in international reporting obligations

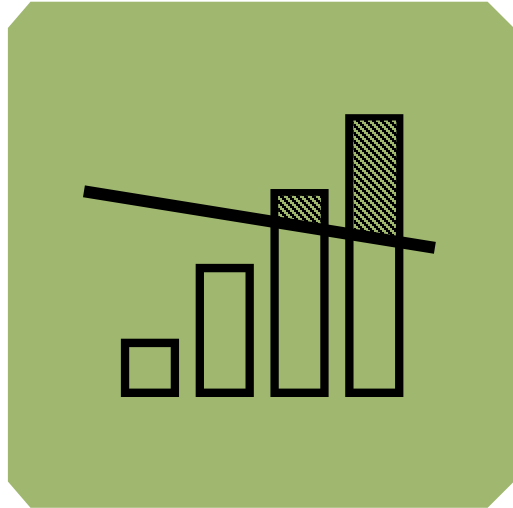
Data Highlights



National overview of reported emissions and energy data



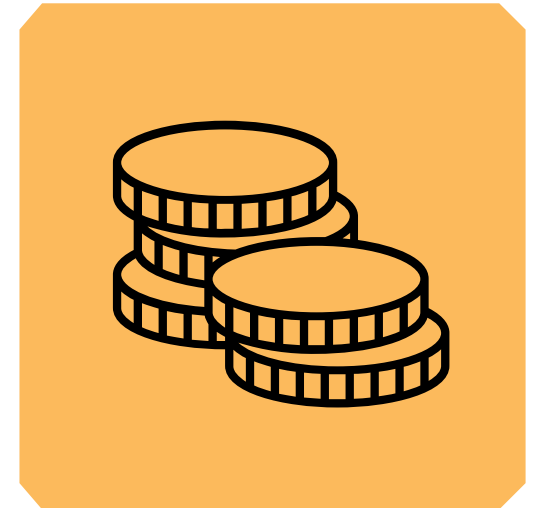
The Safeguard Mechanism



Declining
Baselines

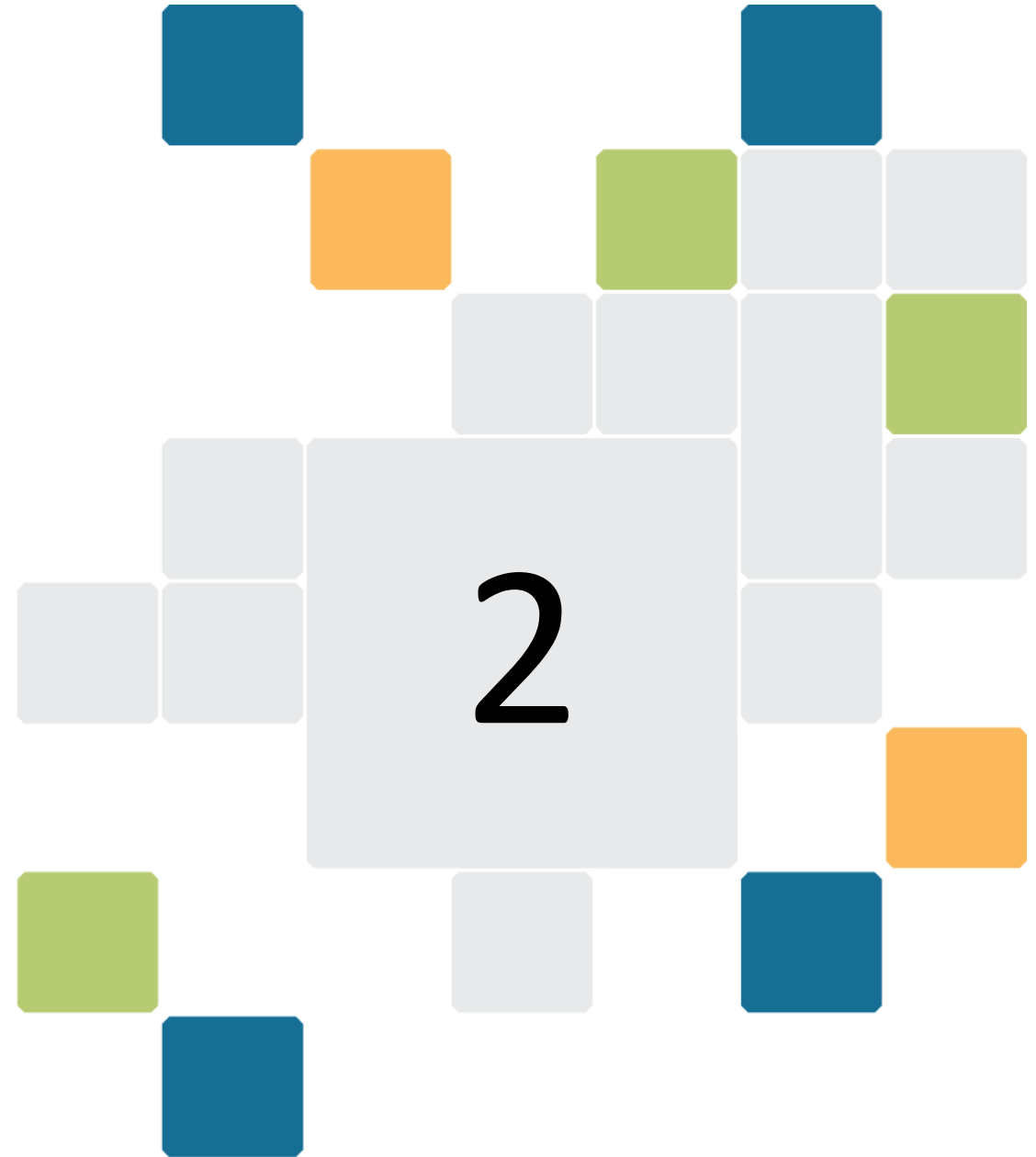


Contribute
to national
targets



Safeguard
Mechanism
Credits

NGER reporting thresholds



NGER thresholds

There are 2 types of thresholds that determine which corporations have an obligation under the NGER Act:

1. facility thresholds
2. corporate group thresholds



Facility thresholds

A controlling corporation must register under NGER if a facility within its group:

- emits 25,000 tonnes or more of carbon dioxide equivalent (CO₂-e) (scope 1 and scope 2 emissions) or
- produces 100 terajoules (TJ) or more of energy or
- consumes of 100 TJ or more of energy.



Corporate Thresholds

A controlling corporation must register under NGER if all facilities combined within its group:

- emit 50,000 tonnes or more of CO₂-e (scope 1 and scope 2 emissions)
- produce 200 TJ or more of energy or
- consume 200 TJ or more of



Climate-related disclosures

Thresholds for commencing climate related disclosures reference NGER thresholds for group 1 and 2 reporters

1

Group 1 – reporting years commencing on or after 1 Jan 2025

- Meet 2 of the size tests, >\$1 billion, consolidated revenue >\$500 million, 500 or more employees.
- NGER registered corporation above the threshold in section 13(1)(a), exceeds the corporate emissions threshold of 50 kilotonnes of CO₂-e.

2

Group 2 – reporting years commencing on or after 1 July 2026

- Meet 2 of the size tests, assets >\$500 million, consolidated revenue >\$200 million, 250 or more employees.
- NGER registered corporations or corporations required to register under NGER, i.e. exceed any of the NGER reporting thresholds.

3

Group 3 – reporting years commencing on or after 1 July 2027

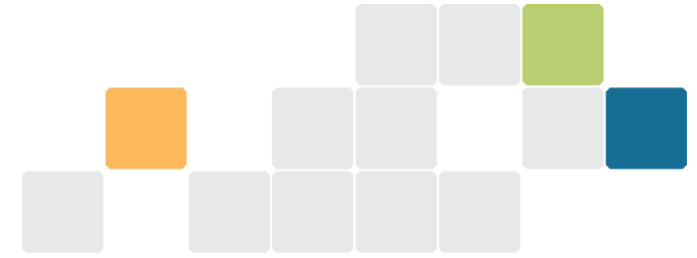
- Meet 2 of the size tests, assets >\$25 million, consolidated revenue >\$50 million, 100 or more employees.

Assessing Thresholds

- Need to assess at both facility level and corporate group level
- Need to consider all relevant emissions sources.
- Need to consider all energy consumption and energy production
 - Includes renewables
 - Energy consumed from fuels, e.g. petroleum/diesel combustion
- Calculator available on the CER website



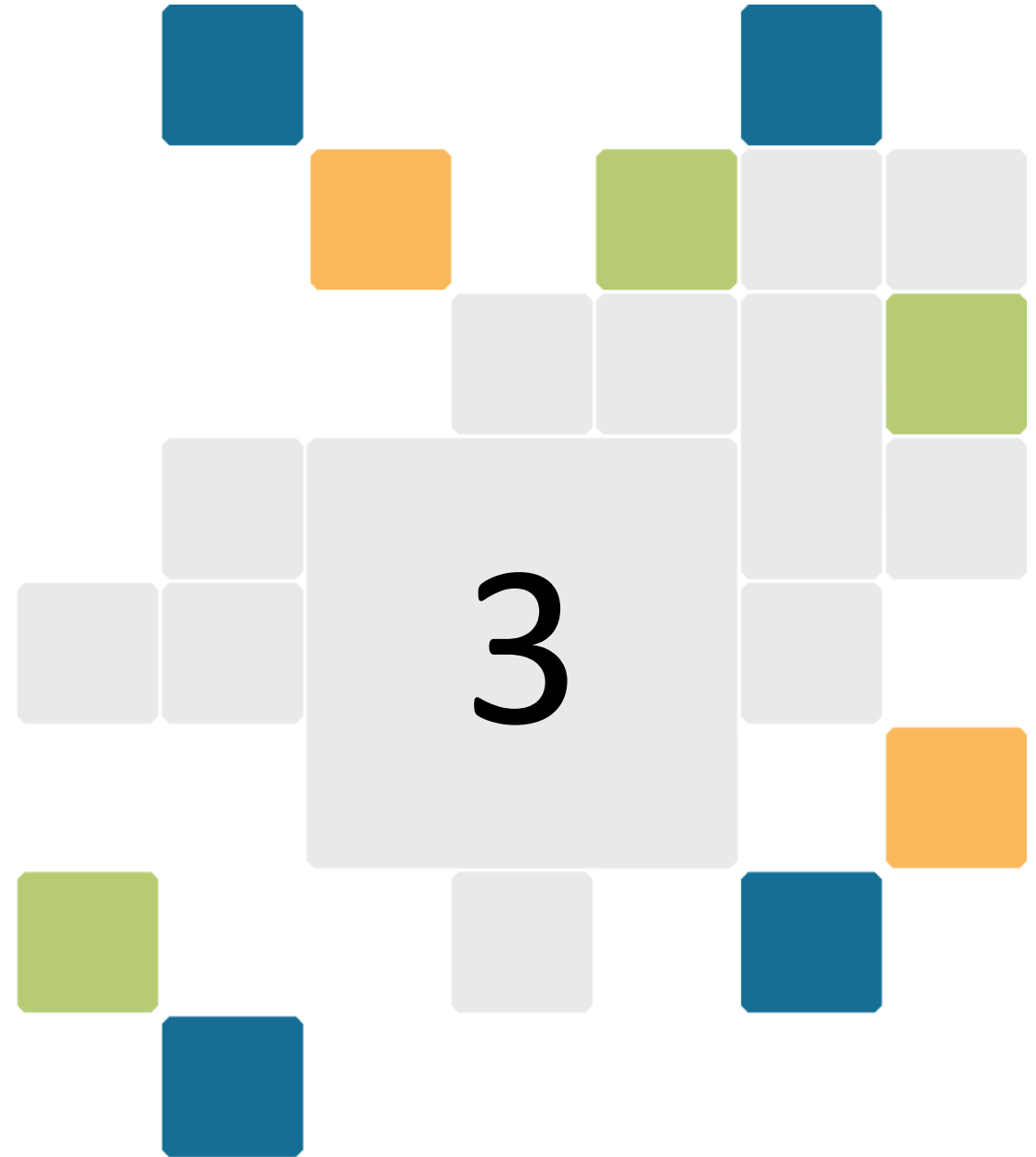
Examples



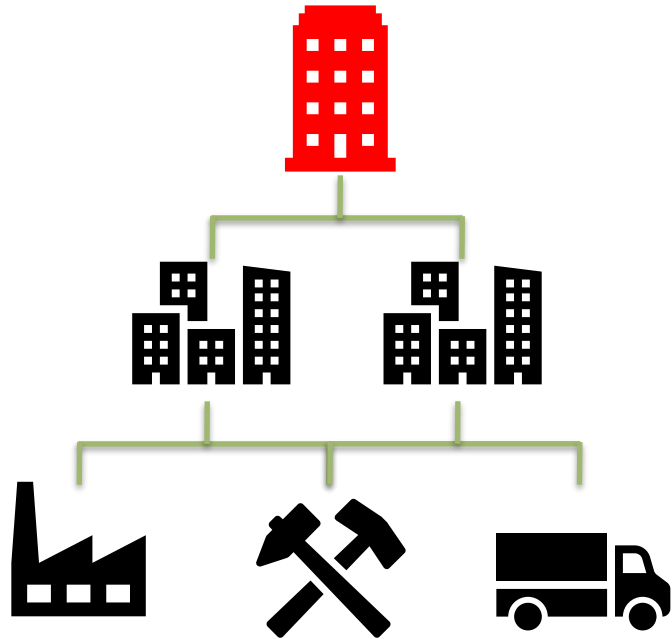
1. Diesel combustion – 3,000,000 litres of diesel releases 8,152 t CO₂-e (below emissions threshold) but consumes 115 TJ of energy (above facility energy threshold). Approx 100 trucks travelling 125,000 kilometres per annum.
2. 50MW solar farm. Annual production of approx. 85,000 MWh. Output is approx. 306 TJ (above the corporate threshold).
3. 50MW data centre operating 24/7 could use 438,000 megawatt hours of electricity annually. Energy use of 1,500 TJ (above the corporate threshold).
 - In NSW, scope 2 emissions of 289,000 T CO₂-e (above the corporate threshold).

Estimates only. Entities should assess their own emissions and energy consumption and production.

Who has to report under NGER



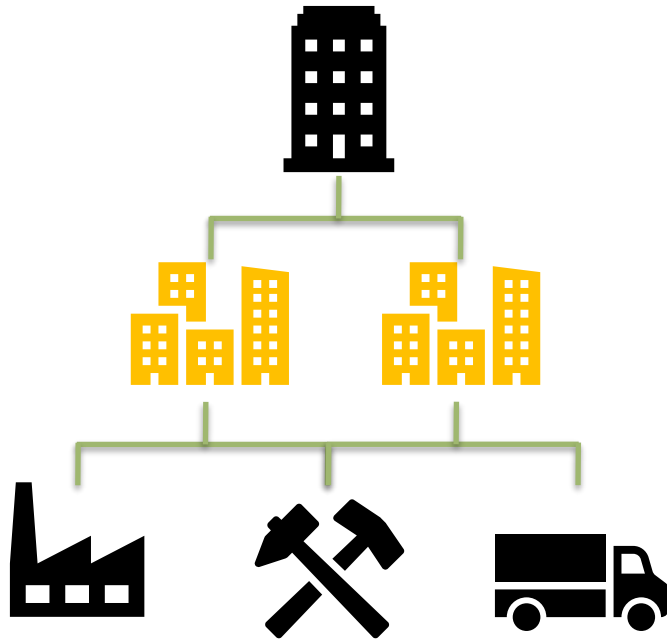
Controlling corporations



A controlling corporation:

- does not have an Australian incorporated holding company
- is at the top of its corporate hierarchy in Australia
- can be a foreign company that does business directly in Australia.

Identifying your group members



A group member:

- is a subsidiary of the controlling corporation as defined by the *Corporations Act 2001*.
- has operational control of a facility if it has the greatest authority to introduce and implement operating and or Health, Safety or Environmental policies at the facility.

Defining your facility



An activity, or a series of activities (including ancillary activities) that:

- involves the production of greenhouse gas emissions, the production of energy or the consumption of energy
- forms a single undertaking or enterprise and meet the requirements of the regulations
- is attributable to a single industry sector.

Report under sections 19, 22X or 22G

Controlling corporations submit a section 19 report.

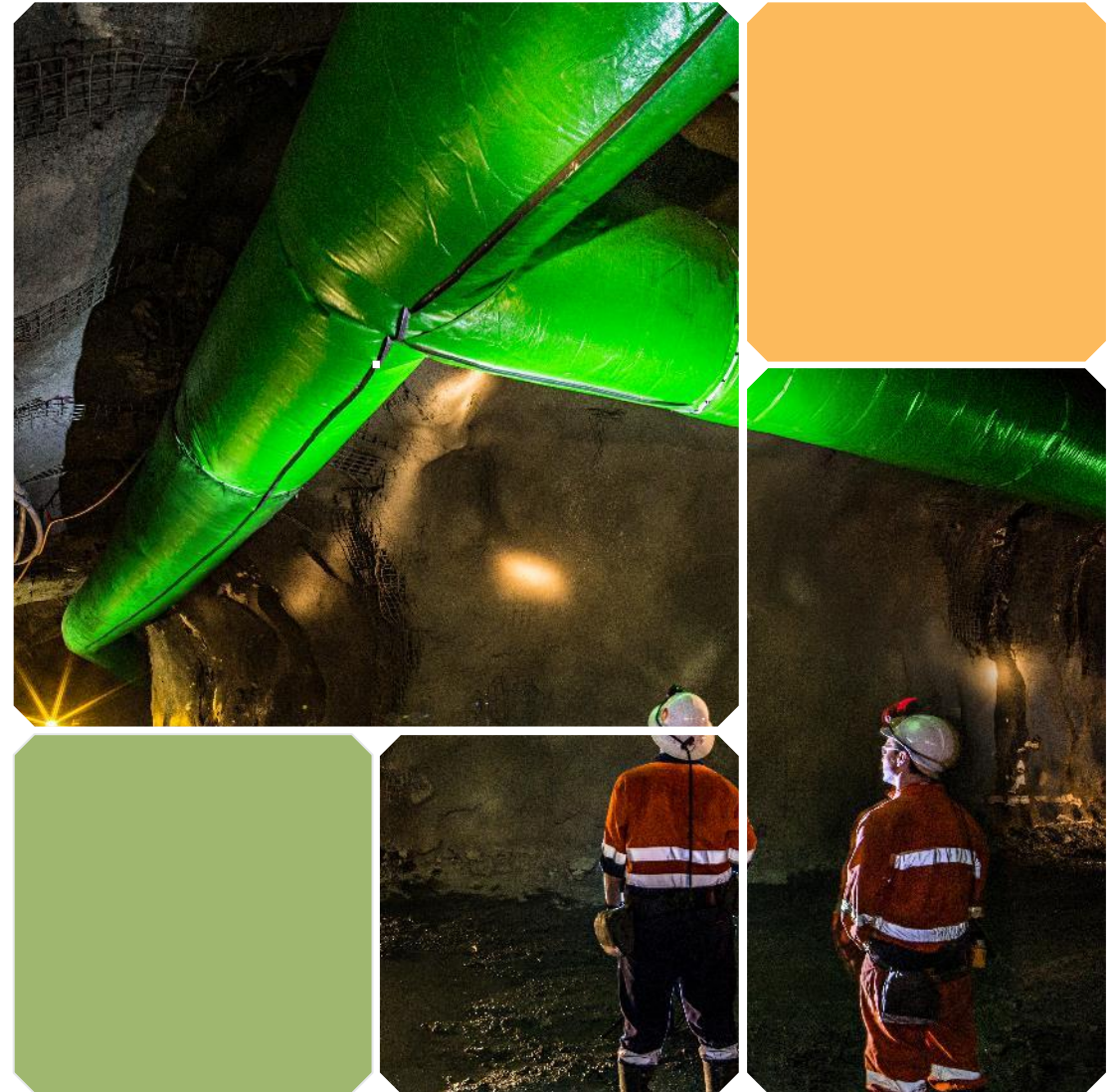
Other arrangements:

- Section 22X report – group member submits emissions and energy report for facilities under its operational control
- Section 22G report – group member submits emissions and energy report for facilities under its financial control



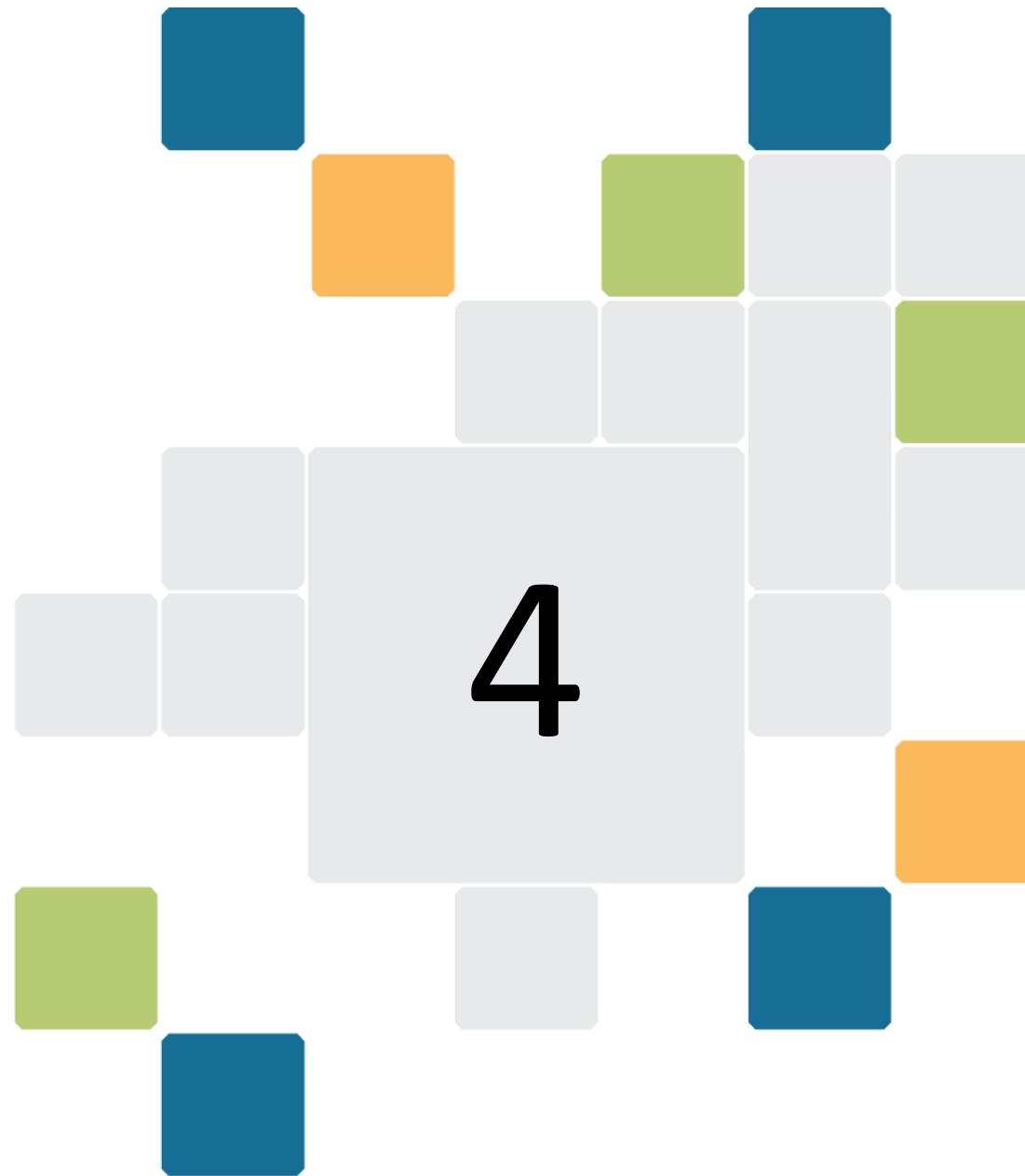
Alignment with Sustainability Reporting

- NGER reporting is required by controlling corporations that exceed a threshold.
- Potential for consolidated group sustainability reporting under s292A(2) of the Corporations Act to align with NGER.
- Potential to align reporting under NGER using 22X or 22G reports.



What is reported under NGER

Data and methods



NGER data coverage

Emissions

- Scope 1 (direct) emissions sources:
 - Fuel combustion
 - Fugitive emissions
 - Industrial processes
 - Waste
- Scope 2 (indirect) emissions from electricity use

Energy

- production and consumption



NGER data coverage

Geographic

- Facilities within Australia including:
 - external territories
 - Australia's exclusive economic zone or the continental shelf
 - Greater Sunrise special regime area.

Emissions and energy sources

- Greenhouse Gas Emissions and energy sources with a published method or measurement criteria.
 - There are currently no methods published for agriculture, land-use, land-use change or forestry.



Methods

Methods published in the
The NGER
(Measurement)
Determination 2008

- Not all methods are
available for all emissions
sources

1

Method 1

- Activity data multiplied by emissions factors.

2

Method 2

- Facility/process specific sampling and mass balance or stoichiometric modelling, with analysis conducted in accordance with Australian or international standards or equivalent

3

Method 3

- Similar to Method 2, except that sampling of fuels must also be conducted in accordance with the Australian or international standards or equivalent

4

Method 4

- Periodic/continuous measurement and monitoring.

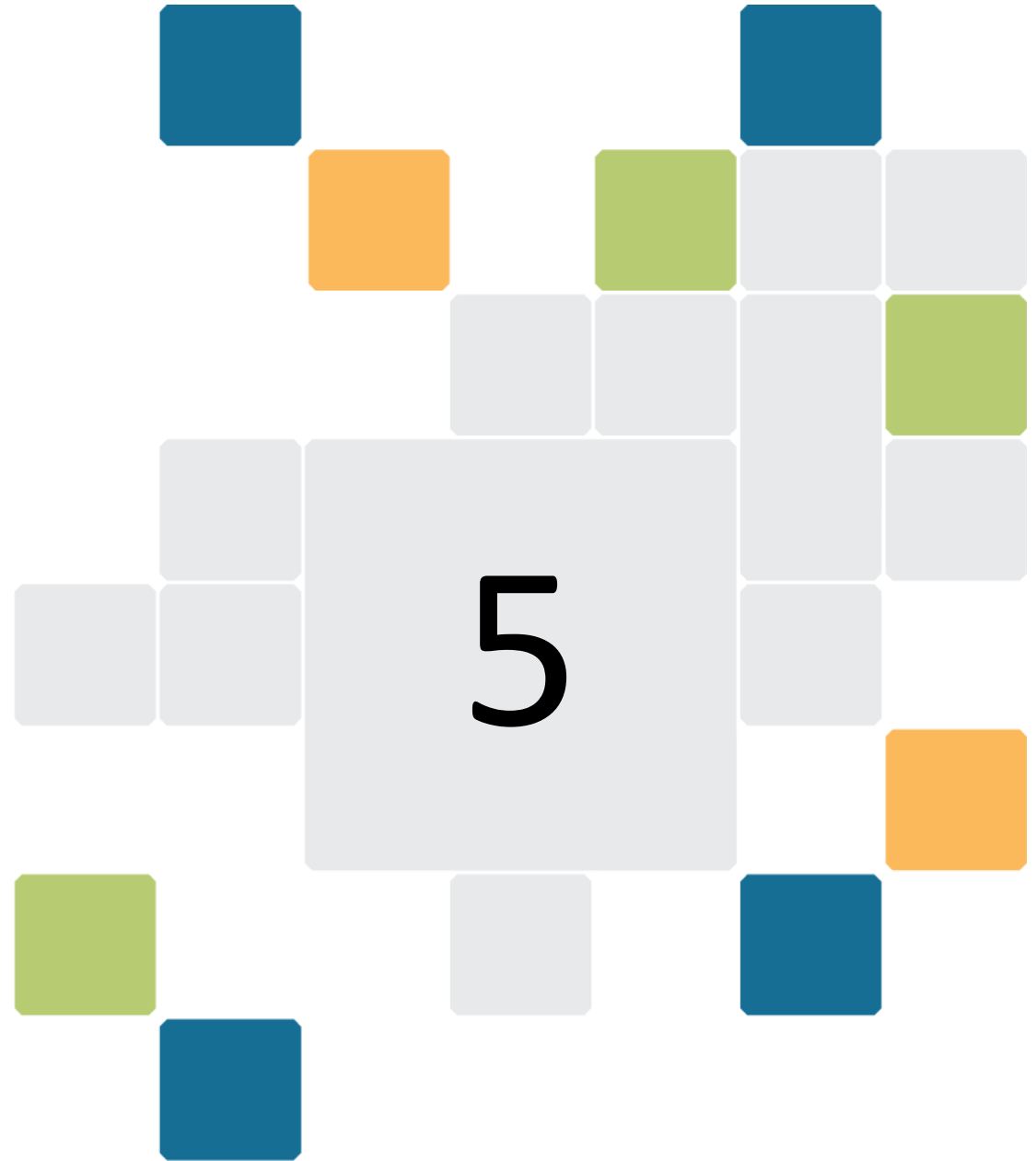
Use of NGER Methods in Climate Related Disclosures

AASB S2

- Para 29(a)(ii) Must measure emissions in accordance with the *Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)*, unless required by a jurisdictional authority to use another method.
- The NGER Act is an Australian Authority.
- Appendix B, para B23-25. Does not exempt use of GHG protocol for Scope 3.



Compliance



Compliance and engaging with NGER

Significant penalties may apply for non-compliance

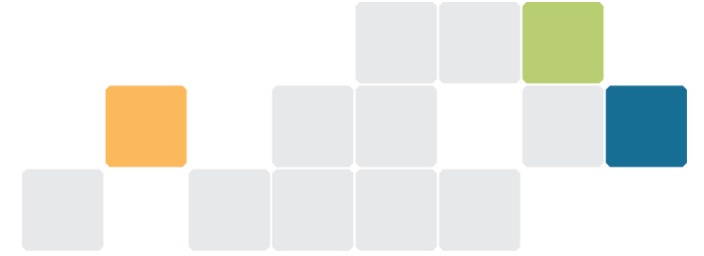
Records must be kept for 5 years. The records must:

- allow accurate reporting
- enable the Regulator to ascertain whether an entity has complied with its obligations.

A **Basis of Preparation** is a good way to keep these records.

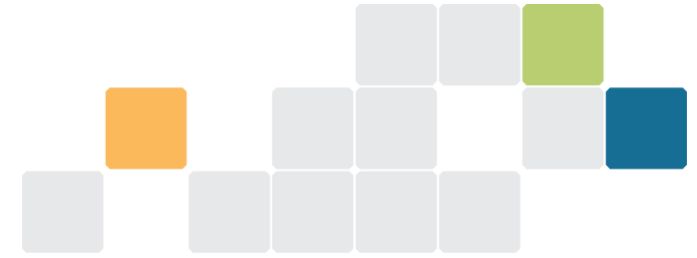


On time reporting



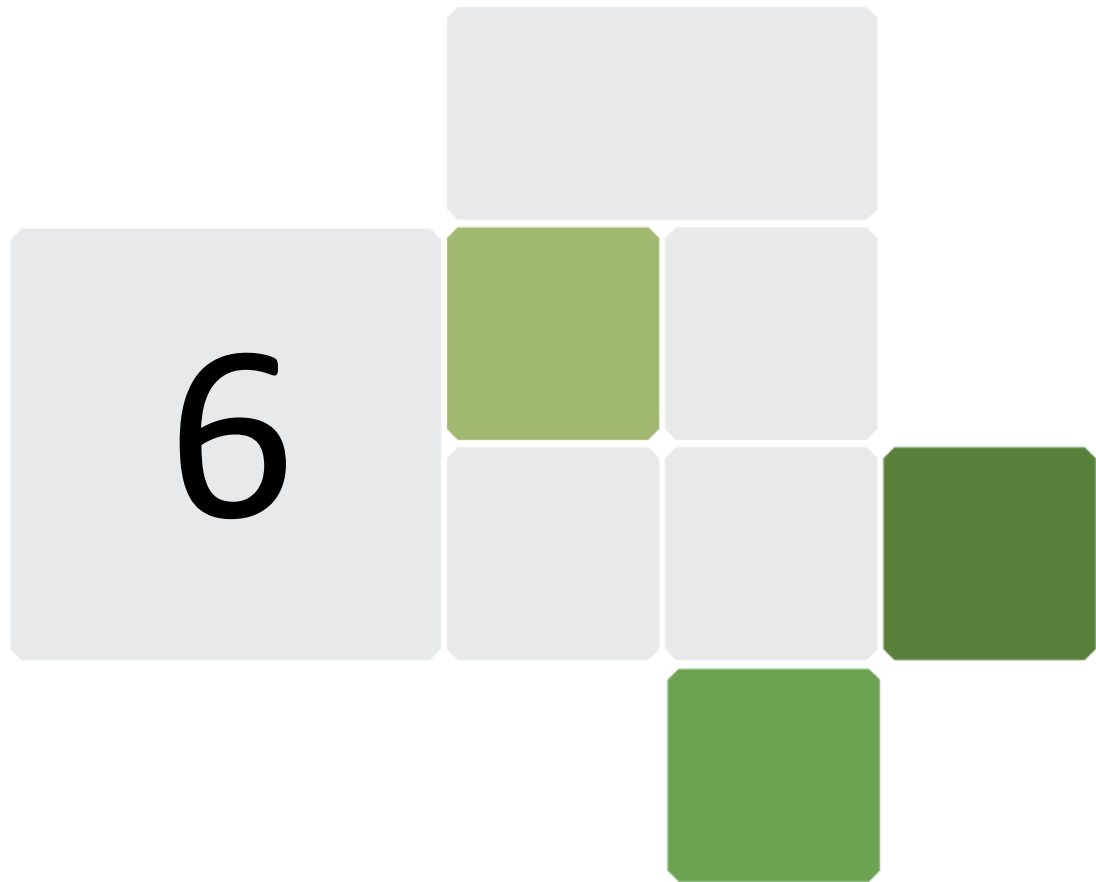
- All NGER reports are due by **31 October** each year. Reporting opens in early July each year.
- The CER has no power to provide extensions to this deadlines.
- Late reporting may result in infringement notices or civil penalties.

Compliance approach



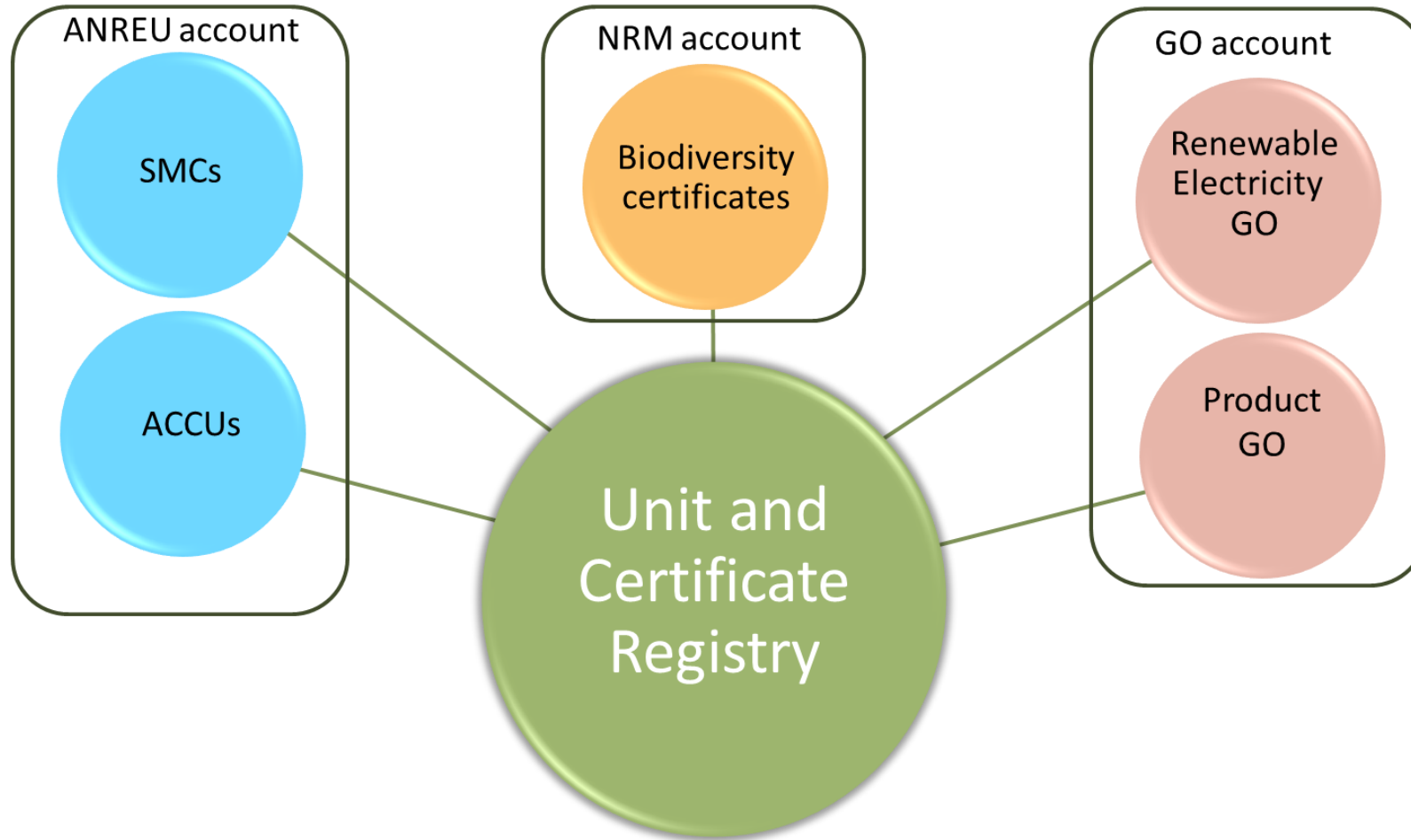
We have based our approach on:

- helping participants understand their rights and obligations
- supporting those who want to do the right thing
- using our powers with integrity and professionalism
- sticking to clear rules when making decisions
- pursuing scheme participants who break the law opportunistically or deliberately
- responding to non-compliance proportionately by considering participant compliance history
- making sure enforcement investigation and resolution is efficient.

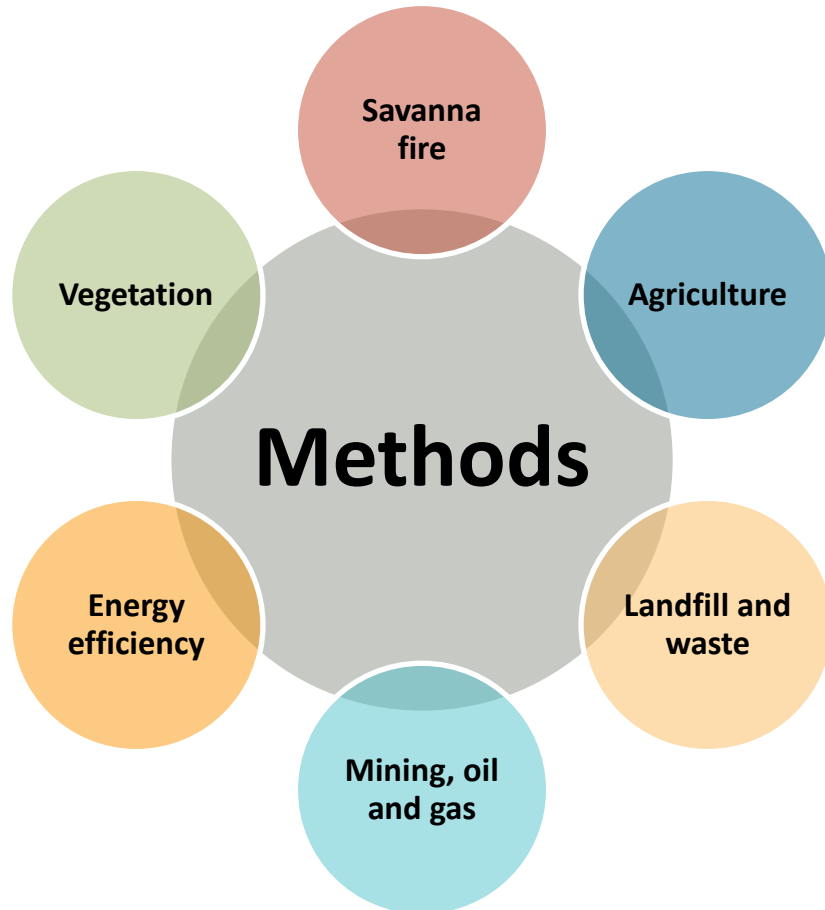


CER Opportunities

Unit and Certificate Registry



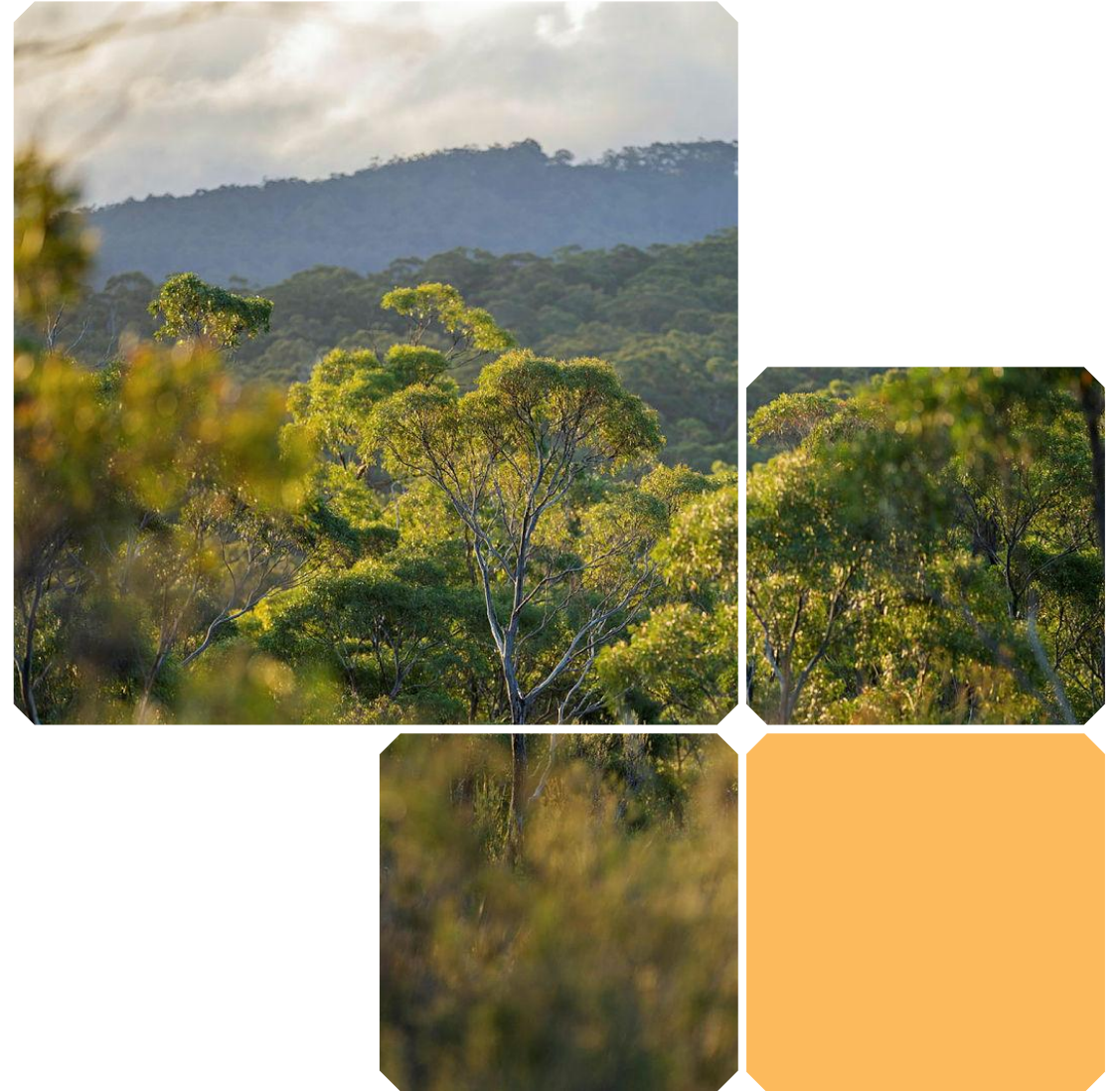
2. The ACCU Scheme



- Established by legislation
- Supports Australia's net zero transition
- Encourages participants to run projects that:
 - ✓ Reduce or avoid the release of greenhouse gas emissions
 - ✓ Remove and store carbon from the atmosphere.
- 1 ACCU = 1 tonne of CO₂-e avoided or stored.
- ACCUs can be sold to the government or private sector for additional income.

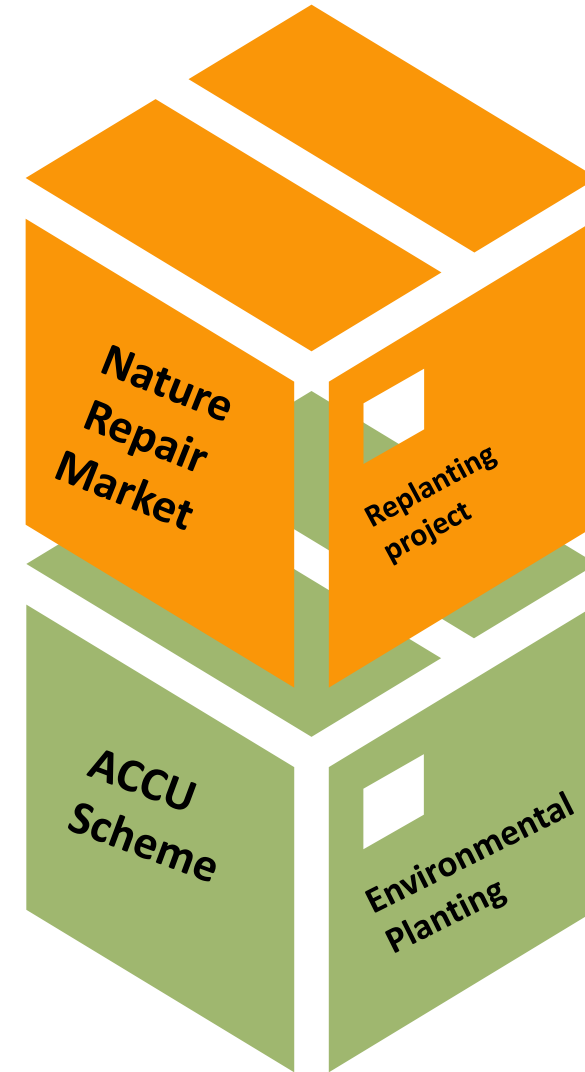
Nature Repair Market

- Legislated national, voluntary biodiversity market
- Incentivises action to restore and protect the environment
- Encourages practices that deliver improved biodiversity outcomes
- Establishes marketplace to undertake projects to generate tradable certificates



Where does stacking fit in?

- Stacking is possible
- You must meet the separate eligibility requirements for each scheme and apply separately
- 2 projects - different outcomes



Guarantee of Origin

Renewable Electricity Guarantee of Origin



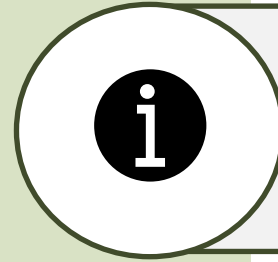
Product Guarantee of Origin



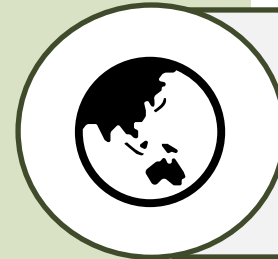
GO Scheme benefits



[Australia's Guarantee of Origin Scheme](#)



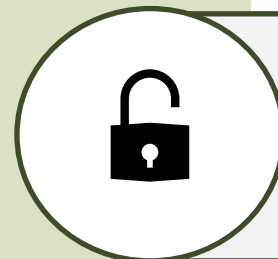
Clear information for buyers



Stand out in international and domestic markets



Reduce emissions through market-based reporting



Unlock government support

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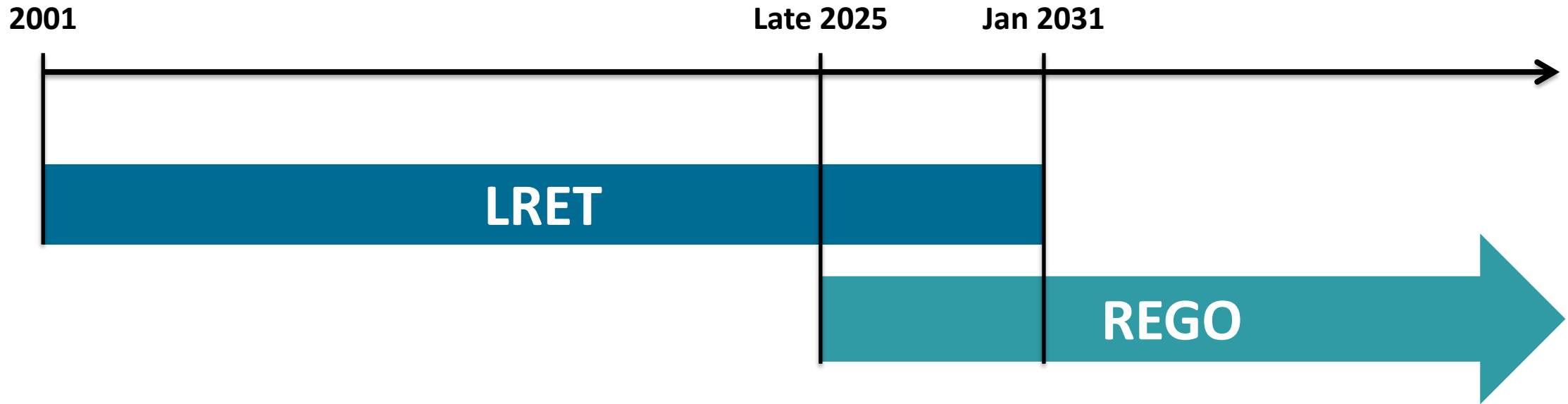
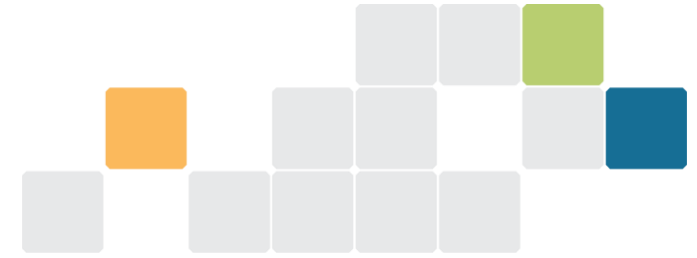
Large-Scale Generation Certificates (LGCs)

- Renewable energy power stations, create LGCs for each MWh of eligible renewable energy they produce.
- LGCs can be sold or traded to entities with liabilities under the Renewable Energy Target (RET), such as electricity retailers.
- LGCs can also be sold to private buyers on the secondary market to meet voluntary corporate ambition.



REGO vs LRET

REGO and LRET will **overlap until 2031**. REGO will be an **enduring framework** from 2025 onwards.





Thank you

Contact

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