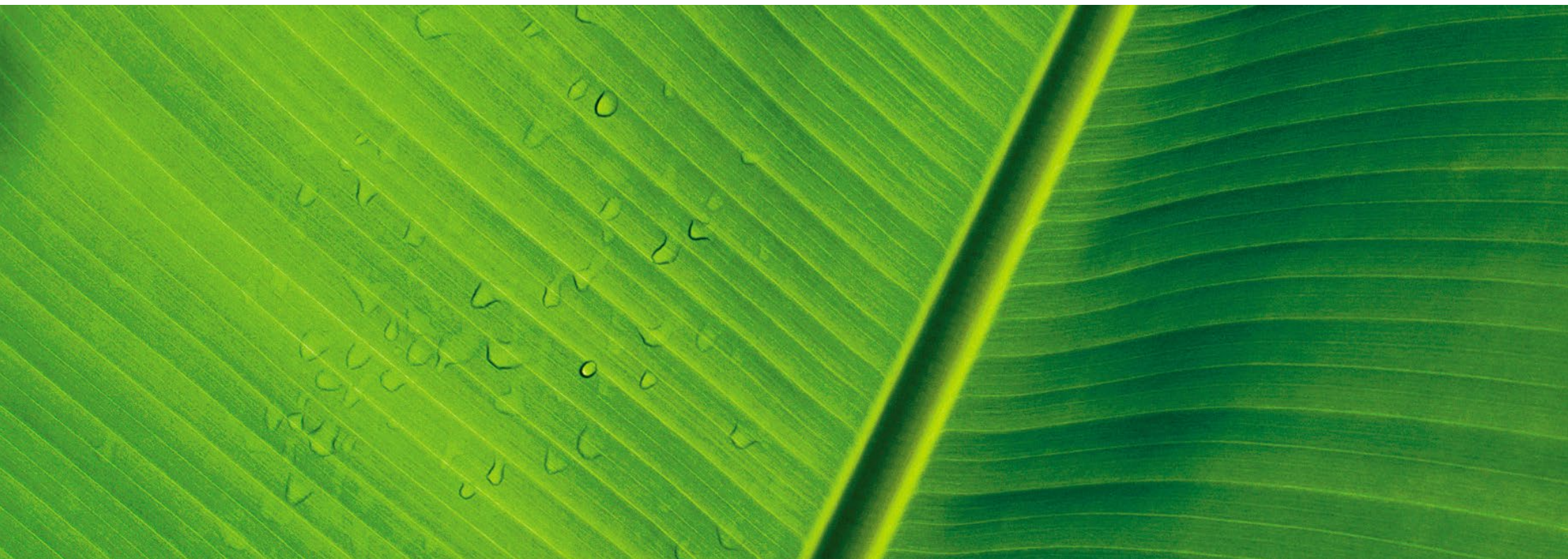




Australia's National
Science Agency

Climate Disclosure 2025-26



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As Australia's national science agency, science is at the heart of everything we do and we honour its long history on these lands.

From time immemorial, Aboriginal and Torres Strait Islander Peoples have been working together to ask profound questions of the universe; seeking answers through observing the abundance of the natural world, the relationships between animals, plants, place and time; and innovating and inventing, adapting and creating in an environment that can be extraordinarily harsh and is, at all times, unpredictable and constantly changing.

Such enduring knowledge systems are built through careful observation, refinement and communication across generations, and through applying that knowledge for the benefit of those yet to come.

As the world's oldest continuing cultures, Aboriginal and Torres Strait Islander Peoples are Australia's First Scientists, demonstrating enduring knowledge, innovation and stewardship that continue to shape what meaningful impact can look like.

Today, we are honoured to work in partnership with Aboriginal and Torres Strait Islander Peoples towards a sustainable future for all. We pay our respects to Elders past and present and acknowledge all Traditional Owners across the many lands, seas and waterways across Australia in which we now operate.



'Eternal Wisdom, Infinite Innovation'
artwork by Rachael Sarra,
working with Gilimbaa.

Climate disclosure

Commonwealth Climate Disclosure (CCD) is the [Australian Government's policy](#) requiring Commonwealth entities to publicly disclose their exposure to climate risks and opportunities, as well as their actions to manage them. As a Tranche 1 entity, we are required to disclose following the [CCD Year 2 Requirements](#) for financial year 2025–26. Climate action is an integral part of our Sustainability Strategy, which features key metrics and targets, including our net zero ambition.

CSIRO's approach to climate risk and opportunity management is also aligned to the [Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–26](#). We have been applying the guidance provided by the Department of Finance and the Department of Climate Change, Energy, Environment and Water in this regard while still bringing to the table CSIRO's unique expertise and scientific leadership. Our climate disclosure is set out below.

Governance

G1–G2: Governance – General

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
G1a	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities.		The accountable authority responsible for oversight of climate-related risks and opportunities at CSIRO is the Board (refer to sections 12(2) and 46 of the <i>Public Governance, Performance and Accountability Act 2013</i> (Cth) (PGPA Act)).
G1a(i)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that accountable authority or body, and disclose information about:	i) how responsibilities for climate-related risks and opportunities are reflected in the terms of reference, mandates, role descriptions or other related policies and/or legislation applicable to the accountable authority or governance body;	Accountable authority responsibilities are set out in the <i>Science and Industry Research Act 1949</i> (Cth) (SIR Act), the PGPA Act and the CSIRO Board Charter. This includes responsibility for establishing and maintaining an appropriate system of risk oversight and management for CSIRO. Specific Board responsibilities include: • Overseeing identification and management of strategic risks and opportunities. • Approving CSIRO's risk management policy (and associated Risk Management Framework 2025–27 (RMF)) and overseeing Management's implementation of the RMF within Board-approved risk appetite. Management in this context refers to the CSIRO Leadership Team through the Chief Executive.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)	CSIRO STATEMENT 2025–26
G1a(ii)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about: a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that accountable authority or body, and disclose information about: ii) how the accountable authority or governance body determines whether appropriate skills and competencies are available or will be developed to oversee strategies designed to respond to climate-related risks and opportunities;	The governance structure for climate risk and opportunity management can be found in Appendix A of this document. The respective responsibilities for the bodies/individuals included in this diagram are formalised in the following documents: • Board Audit and Risk Committee (BARC) responsibilities are recorded in the BARC Charter. This includes an express responsibility to review, report and provide advice to the Board on oversight and compliance with environmental and climate-related disclosure requirements. • The RMF details roles and responsibilities to facilitate identification, assessment and management of risks across all levels of CSIRO. • Assurance Governance Committee (AGC) responsibilities include providing oversight and advice to the Executive Team and updates to the BARC on CSIRO's key risks and internal controls. The Board is responsible for assessing whether appropriate skills and competencies are available on the Board, or will be developed, to enable the Board to oversee responses to climate-related risks and opportunities based on advice from management. CSIRO Board expertise is mapped to its strategy and functions. A review of the Board skills matrix was conducted in June 2025. The required critical and general skills that were identified by the Board included: • Critical – Research oversight (including climate change, adaptation opportunities, energy and energy transition). The Board identified five members with expertise in this area. • General – Sustainability oversight (including climate change and emissions). The Board identified three members with expertise in this area. In addition: • The Board has approved a three-year training plan for Board members which includes dedicated climate governance training in 2026–27 which will be facilitated by the CSIRO Sustainability Team. • In October 2026, the Board is scheduled to discuss the annual update of the CSIRO Sustainability Strategy 2020–2030. • The BARC Charter includes oversight and compliance with environmental and climate-related disclosure requirements and BARC receives regular reporting from management in this regard. Climate-related training resources and links to APS Academy climate training are available on CSIRO's intranet Sustainability page for relevant CSIRO officers.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
G1a(iii)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that accountable authority or body, and disclose information about:	iii) how and how often the accountable authority or governance body is informed about climate-related risks and opportunities;	As per the governance structure for climate risk and opportunity management (see Appendix A of this document), the Chief Executive (supported by Executive Team and the BARC) is responsible for escalating information on climate-related risks and opportunities to the Board. From June 2025, the BARC Charter was updated to include express responsibility to review, report and provide advice to the Board on oversight and compliance with environmental and climate-related disclosure requirements. BARC meets at least four times a year and reports material matters and recommendations for approval to the Board, including in relation to climate risk and opportunities. In 2025–26, papers referencing climate risks and opportunities were provided to the BARC 3 times. The BARC has a standing agenda item on climate risk twice per annum.
G1a(iv)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that accountable authority or body, and disclose information about:	iv) how the accountable authority or governance body takes into account climate-related risks and opportunities when overseeing the entity’s strategy and risk management processes and related policies, and when making decisions in relation to major transactions and the prioritisation of funds, where applicable;	The Board considers climate-related risks and opportunities in an integrated way when overseeing CSIRO’s strategy, risk management and when making decisions in relation to major transactions and the prioritisation of funds. Strategy and risk management The Board uses climate-focused information and evidence-based insights on Australia’s changing environment and emerging risks to inform oversight of strategy development. In 2025–26, this included regular reporting of enterprise risks to the Board. The Board and Management leveraged these insights to shape and refine CSIRO’s enterprise strategic direction and operational priorities through key strategic processes and artefacts, including the Statement of Intent, Board Strategy Day, Corporate Plan and Sustainability Strategy. Research portfolio aspirations outlined in The CSIRO Book were also reviewed to ensure climate considerations are embedded across CSIRO’s research programs and future priorities. The Board, through the BARC, reviews and approves the enterprise-level risk management approach articulated in the RMF to enable all risks to be systematically identified, assessed and managed across all levels of CSIRO. This applies to all risk categories including climate risk. Regular Board and BARC reporting on climate risks and opportunities (at least twice a year) enable oversight of climate related risk integration into strategy and risk processes. In 2025–26, CSIRO recorded 8 new climate risks in the enterprise risk register. Reporting on climate risks will be integrated in CSIRO’s existing enterprise risk reporting processes. There is also an intention to integrate climate-related opportunities into enterprise business and strategic planning in 2026–27.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)	CSIRO STATEMENT 2025–26
G1a(v)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about: a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that accountable authority or body, and disclose information about: v) how the accountable authority or governance body oversees the setting of climate related targets and monitors progress towards those targets (see paragraphs M5-8), including targets related to emissions reduction and any other climate-related risk and opportunity management targets; and	Decisions on major transactions and the prioritisation of funds CSIRO’s <u>Major Transactions Committee</u> (MTC) reviews and makes recommendations on CSIRO’s involvement in major transactions (and related investments) to ensure (among other things) strategic alignment and robust risk identification, assessment, mitigation and management. Transaction teams are required to address climate risk and opportunity in the papers for transactions brought through the MTC. Similarly, climate risk and opportunity will be added to MTC’s transaction assessment criteria as part of the upcoming MTC Terms of Reference review. In 2025–26, the MTC paper template has been reviewed and updated, including to account for CSIRO’s revised <i>Delegations and Authorisations Framework</i> and to add climate risk and opportunity as a matter to be considered and addressed by proponents bringing major transactions to MTC. The Board-approved <u>Sustainability Strategy</u> sets out CSIRO’s emissions reduction targets, including net zero and other climate-related targets (see M1c below). The implementation of the Sustainability Strategy, including actions for the delivery of these targets, is overseen and monitored by the management-level Sustainability Steering Committee. As part of this process, Board members are provided an opportunity to endorse the setting of new targets or endorse modification of existing targets. Any changes to existing targets are operationalised by the Sustainability Steering Committee with support from relevant enterprise or research areas (as required) and are published in CSIRO’s external sustainability/annual reports.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
G1a(vi)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	a) the accountable authority (Commonwealth entities) or governance body (Commonwealth companies) responsible for oversight of climate-related risks and opportunities. Specifically, the entity shall identify that accountable authority or body, and disclose information about:	vi) for Commonwealth entities, whether, and to what extent, risk oversight is deputised to a specific management-level position or management-level committee (assignee) and how oversight is exercised over that position or committee.	Climate risk and opportunity oversight was deputised by the Board to the Chief Operating Officer (COO) who was appointed as the assignee for climate risk and opportunity at CSIRO. In this role, the COO acts as Climate Risk Owner with delegated responsibility by the Chief Executive for overseeing monitoring, embedding and implementation of climate-related risk and opportunity management approaches and practices throughout CSIRO's operations (see the governance structure for climate risk and opportunity management in Appendix A of this document). In 2025–26, CSIRO recorded 8 new climate risks in the enterprise risk register. Reporting on climate risks will be integrated in CSIRO's existing enterprise risk reporting. To harness climate-related opportunities, the intention is to integrate these into enterprise business and strategic planning, which is intended to occur in 2026–27. See more context on new climate-related risks and opportunities in S2a and Appendix C of this document. The BARC provides oversight of risk management on behalf of the Board, including reviewing the effectiveness and adequacy of CSIRO's RMF and related processes. The BARC are also responsible for providing oversight of, and compliance with, environmental and climate-related disclosure requirements and reporting material matters and recommendations to the Board for approval. The Chief Security and Risk Officer is responsible for maintaining the RMF, ensuring a consistent application of risk management approaches that are aligned to organisational maturity, across all research and enterprise functions. Each research and enterprise director is responsible for the oversight and management of risks relevant to their function.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
G1b(i)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	b) the role and responsibilities the assignee and other senior management and governance committees play in the oversight and administration of governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	i) whether the assignee uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	As the appointed assignee for climate risks and opportunities at CSIRO, the COO acts as Climate Risk Owner (as delegated by the Chief Executive). In this role the COO oversees governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities. In 2025–26, the COO oversaw the introduction of new climate-related enterprise risks and opportunities (defined in S2a) which are being integrated into broader management approaches (see R1a and R1b). Enterprise risks are captured in research and enterprise unit registers and flagged as a CSIRO-wide risk. The Board articulates CSIRO’s overall risk appetite, defining the aggregate level of risk CSIRO is prepared to assume in pursuit of its strategic objectives. Management translates the Board’s risk appetite into specific risk tolerance levels which represent the practical, day-to-day boundaries of acceptable risk impact across key success factors. Risks exceeding these defined tolerance levels require further treatment action from risk owners. CSIRO has been embedding climate opportunities at the portfolio level by incorporating climate considerations into the design of its research areas and programs. CSIRO is also in the process of implementing an opportunity management approach, developed in alignment with the <u><i>Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i></u>.
G1c(i)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	c) for Commonwealth companies, management’s role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	i) whether the role is delegated to a specific management-level position or management-level committee and how oversight is exercised over that position or committee; and	N/A

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
G1c(ii)	G1 To achieve the objective in paragraph G0, an entity shall disclose information about:	c) for Commonwealth companies, management's role in the governance processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities, including information about:	ii) whether management uses controls and procedures to support the oversight of climate-related risks and opportunities and, if so, how these controls and procedures are integrated with other internal functions.	N/A
G2(a)	G2 In preparing disclosures to meet the requirements in paragraph G1:	a) entities shall have regard to the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i> when describing processes, controls and procedures used to monitor, manage and oversee climate-related risks and opportunities; and		In 2025–26, CSIRO hired an external contractor to conduct an enterprise-wide climate risk and opportunity assessment in alignment with the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. The assessment was conducted using the Climate Risk and Opportunity Management Program (CROMP) methodology with required adjustments to adapt each step of the <i>CROMP process</i> to CSIRO's specific organisational context. Ongoing monitoring, management and oversight of climate-related risks has commenced as per the RMF. CSIRO is also in the process of implementing an opportunity management approach, developed in alignment with the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>.
G2(b)	G2 In preparing disclosures to meet the requirements in paragraph G1:	b) NCEs shall have regard to the Net Zero in Government Operations Strategy and Commonwealth Risk Management Policy. CCEs and Commonwealth companies may choose to refer to the Net Zero in Government Operations Strategy and Commonwealth Risk Management Policy as a matter of good practice.		As a CCE, CSIRO is not bound by the <i>Net Zero in Government Operations Strategy</i>. CSIRO has been implementing its own <i>Sustainability Strategy</i> which includes targets for achieving net zero. Our 2030 target (see M1c) is consistent with the APS net zero target. The CSIRO RMF aligns with the <i>Commonwealth Risk Management Policy</i>, which sets the direction and system for how all CSIRO risks are to be considered and managed. It does not specify particular risk management approach for climate risks but looks to integrate all risk types (including climate risk).

Strategy

S2-S3: Climate-related risks and opportunities

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S1a	S1 To achieve the objective in paragraph S0, an entity shall disclose information to enable annual report users to understand:	a) material information about the entity's climate-related risks and opportunities (see paragraphs S2–3).		Achieved through S2–S3.
S2a	S2 An entity shall disclose information in accordance with the progressive implementation schedule that enables annual report users to understand material information about the entity's climate-related risks and opportunities. Specifically, the entity shall:	a) provide the entity's material climate-related risks and opportunities in accordance with the progressive implementation schedule.		In 2025–26, CSIRO has been through a process to identify and prioritise the material climate-related risks and opportunities impacting CSIRO's operating model and ability to deliver public policy. Information is provided about material risks and opportunities in Appendix C of this document .
S2a(i)	S2 An entity shall disclose information in accordance with the progressive implementation schedule that enables annual report users to understand material information about the entity's climate-related risks and opportunities. Specifically, the entity shall:	a) provide the entity's material climate-related risks and opportunities in accordance with the progressive implementation schedule. Specifically, the entity shall:	i) the entity's organisational risks and opportunities; and	CSIRO's material climate risks and opportunities are defined in Appendix C of this document .

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S2a(ii)	S2 An entity shall disclose information in accordance with the progressive implementation schedule that enables annual report users to understand material information about the entity's climate-related risks and opportunities. Specifically, the entity shall:	a) provide the entity's material climate-related risks and opportunities in accordance with the progressive implementation schedule. Specifically, the entity shall:	ii) the entity's policy-related risks and opportunities.	CSIRO's material climate risks and opportunities are defined in Appendix C of this document .
S2b	S2 An entity shall disclose information in accordance with the progressive implementation schedule that enables annual report users to understand material information about the entity's climate-related risks and opportunities. Specifically, the entity shall:	b) explain, for each climate-related risk the entity has identified, whether the entity considers the risk to be predominantly a climate-related physical risk or a climate-related transition risk;		CSIRO's material climate risks and opportunities are defined in Appendix C of this document .
S2c	S2 An entity shall disclose information in accordance with the progressive implementation schedule that enables annual report users to understand material information about the entity's climate-related risks and opportunities. Specifically, the entity shall:	c) specify the time horizons—short, medium or long term—for which the effects of each climate-related risk and opportunity identified by the entity could reasonably be expected to occur; and		As part of the climate risk and opportunity process (see G2a(i) above for details), climate risks were prioritised with consideration of short-term (2030) and medium-term (2050) time horizons in comparison to a present-day baseline during the time of assessment. All material risks and opportunities are expected to have some impact for CSIRO over the short-term (by 2030), medium term (by 2050) and long term (by 2090). CSIRO's material climate risks and opportunities are defined in Appendix C of this document.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S2d	S2 An entity shall disclose information in accordance with the progressive implementation schedule that enables annual report users to understand material information about the entity's climate-related risks and opportunities. Specifically, the entity shall:	d) explain how the entity defines 'short term', 'medium term' and 'long term' and the reasons these definitions were selected.		For the purposes of prioritising climate-related risks and opportunities, the short term is defined as by 2030, medium term is defined as by 2050, and long term is defined as by 2090. This is aligned to the <u><i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i></u> guidance.
S3a(i)	S3 In preparing disclosures to meet the requirements in paragraphs S1–2:	a) there is an expectation that entities will have undertaken a climate risk and opportunity assessment. This expectation is set out in The Australian Government's <i>Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i> . Specifically:	i) entities are encouraged to conduct their climate risk and opportunity assessment in adherence with the Climate Risk and Opportunity Management Program, where practicable; and	See G2(a) above.
S3a(ii)(1)	S3 In preparing disclosures to meet the requirements in paragraphs S1–2:	a) there is an expectation that entities will have undertaken a climate risk and opportunity assessment. This expectation is set out in the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i> . Specifically:	ii) where it is impractical for an entity to adopt the Climate Risk and Opportunity Management Program methodology in full, the entity shall:	1) explain why it has adopted an alternate methodology; and CSIRO has adopted the <u>CROMP methodology</u> in full. See G2(a) above for details.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S3a(ii)(2)	S3 In preparing disclosures to meet the requirements in paragraphs S1–2:	a) there is an expectation that entities will have undertaken a climate risk and opportunity assessment. This expectation is set out in the <i>Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i> . Specifically:	ii) where it is impractical for an entity to adopt the Climate Risk and Opportunity Management Program methodology in full, the entity shall:	2) ensure that its alternate methodology is robust and defensible.	CSIRO has adopted the CROMP methodology in full. See G2(a) above for details.

S4: Operational model effects

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S1b	S1 To achieve the objective in paragraph S0, an entity shall disclose information to enable annual report users to understand:	b) the current and anticipated effects of those climate-related risks and opportunities on the entity’s operational model (see paragraph S4).			Achieved through S4.
S4a	S4 An entity shall disclose information that enables annual report users to understand the current and anticipated effects of climate-related risks and opportunities on the entity’s operational model. Specifically, the entity shall disclose:	a) a description of the current and anticipated effects of climate-related risks and opportunities on the entity’s operational model; and			Current and anticipated effects of identified material climate-related risks and opportunities on CSIRO’s operating model are outlined in Appendix C of this document. In this context, current effects are defined as those occurring in 2025–26 and anticipated effects are those occurring in the timeframes outlined in S2d. CSIRO’s operating model and research delivery depends on access to sites and facilities, the safe and reliable operation of scientific infrastructure and access to fieldwork sites. Interruption to this access, or increased costs of maintaining these sites and facilities to ensure access, is potentially the greatest impact of climate-related risks, including extreme weather-related events. These events interrupt operational delivery, present health and safety risks or reduce funding for research. These impacts are anticipated to be concentrated on particular sites, including rural, regional and urban locations, due to increased frequency and intensity of extreme weather events.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
			While there have been some limited access disruptions due to extreme weather events, and cost increases funded within current operating budgets, climate-related impacts are expected to increase. As CSIRO diverts funding from science to mitigate or treat the escalating impacts of extreme weather events, less funding will be available for operational delivery. Climate-related opportunities may partially offset these if realised. The climate risk and opportunity assessment used to identify material risks and opportunities was completed in Q4 of 2025–26. As a result, impacts of climate related risks and opportunities on CSIRO's operating model are still being analysed.
S4b	S4 An entity shall disclose information that enables annual report users to understand the current and anticipated effects of climate-related risks and opportunities on the entity's operational model. Specifically, the entity shall disclose:	b) a description of where in the entity's operational model the current and anticipated effects of climate-related risks and opportunities are concentrated.	See S4a above.

S5: Public policy effects

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
S1c	S1 To achieve the objective in paragraph S0, an entity shall disclose information to enable annual report users to understand:	c) the current and anticipated effects of those climate-related risks and opportunities on the entity's ability to deliver public policy (see paragraph S5).	Achieved through S5.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
S5a	S5 An entity shall disclose information that enables annual report users to understand the current and anticipated effects of climate-related risks and opportunities on the entity’s ability to deliver public policy. Specifically, the entity shall disclose:	a) a description of the current and anticipated effects of climate-related risks and opportunities on the entity’s ability to deliver public policy.	Current and anticipated effects of identified material climate-related risks and opportunities are outlined below. In this context, current effects are defined as those occurring in 2025–26 and anticipated effects are those occurring in the timeframes outlined in S2d. Australia’s climate is continuing to change, creating growing risks across communities, infrastructure and ecosystems. In 2025–26, this looked like increasing demand for climate data and integrated science, while also creating operational pressures and higher costs. Risks: current and anticipated effects CSIRO is increasingly required to provide cross-sector advice, requiring more integrated modelling and interdisciplinary research across multiple scenarios and timeframes. This is increasing the importance of integrated modelling capabilities, interdisciplinary collaboration and coordinated advice to support decision-making across sectors. Additionally, the need for strategies to mitigate risks associated with extreme weather and heat events and maintain the continuity and reliability of scientific activities is heightened. Looking forward, increasing exposure to extreme climate events is driving demand for nationally consistent, decision-useful and location-specific risk data, increasing technical demands on CSIRO and shaping research priorities and resource allocation. Moreover, physical climate risks such as extreme weather and heat are affecting research infrastructure, with the potential to disrupt access to sites and facilities, the safe and reliable operation of scientific infrastructure, and fieldwork activities, increasing operating costs and affecting the continuity and reliability of scientific activities. Opportunities: current and anticipated effects Growing demand for climate-related research, modelling and advisory services creates opportunities for CSIRO to strengthen its leadership in supporting adaptation, resilience and the energy transition. Moreover, collaboration with peer organisations both domestically and internationally supports shared data, modelling and more coordinated, nationally consistent policy advice. CSIRO’s role in delivering impactful work supporting the climate change and energy transition could reinforce its position as Australia’s national science agency and make it a more attractive partner for industry collaboration and enhance its social licence to operate.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S5b	S5 An entity shall disclose information that enables annual report users to understand the current and anticipated effects of climate-related risks and opportunities on the entity’s ability to deliver public policy. Specifically, the entity shall disclose:	b) a description of where the current and anticipated effects of climate-related risks and opportunities are concentrated; and		See S5a above. Additional considerations as follows: Observed climate changes are concentrated across regions and sectors, as outlined in the State of the Climate report. Coastal and urban areas are seeing sea level rise, extreme heat and heavy rainfall; northern Australia is experiencing intense rainfall, heat extremes and cyclones; and southern and inland regions are facing declining rainfall, drought and longer fire weather seasons. Climate-related effects are increasingly impacting CSIRO’s laboratories, glass houses, field stations and monitoring networks through heatwaves, floods, bushfires and cyclones, affecting continuity of research delivery and increasing maintenance, insurance and resilience costs. Climate change is also increasing reliance on collaboration with agencies such as the Bureau of Meteorology, Geoscience Australia, and the Australian Bureau of Statistics to deliver consistent national data, modelling and analysis, while long-term sector impacts may reduce future external revenue opportunities. Leading reports and studies highlight more frequent and intense extreme heat, bushfires, floods and cyclones, which affect fieldwork safety, site access and scheduling, particularly in remote, northern and regional Australia. As climate science becomes more central to public debate, misinformation, disinformation and competing narratives may affect confidence in CSIRO’s evidence, independence and role in climate and energy decision-making.
S5c(i)	S5 An entity shall disclose information that enables annual report users to understand the current and anticipated effects of climate-related risks and opportunities on the entity’s ability to deliver public policy. Specifically, the entity shall disclose:	c) further to paragraph S5(a) and (b), an entity shall:	i) use all reasonable and supportable information that is available to the entity at the reporting date without undue cost or effort; and	CSIRO has used all reasonable and supportable information available at the time of preparing the disclosures outlined in S5a above. The analysis was undertaken by relevant CSIRO leaders and subject matter experts with an in-depth understanding of CSIRO’s role in delivering public policy outcomes, research priorities and long-term organisational direction. The assessment considered current and emerging climate-related risks and opportunities, and their potential implications for CSIRO’s strategy, operations, assets, research portfolio and stakeholders. Information used to support this analysis included: • Global and national climate change trends, strategic foresight material, and leading climate risk and adaptation reports, including consideration of impacts on communities, industries, and ecosystems and how comparable research and public sector organisations are responding. • CSIRO’s relative focus and investment in climate-related research, including intended research deliverables, strategic outcomes and national impact objectives.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)	CSIRO STATEMENT 2025–26
		• Performance and operational trend data, including trends relating to research delivery, infrastructure resilience, operational disruptions, workforce impacts and emerging enterprise risk themes. • Stakeholder, government and sector engagement activities informing CSIRO’s understanding of evolving policy settings, regulatory developments and climate-related expectations. • Climate-related events and disruptions recorded in CSIRO incident, business continuity and operational risk registers. • Scenario analysis outputs, including assessments of site-level exposure to acute and chronic physical climate hazards, transition risks, and narrative statements describing climate-related risks and opportunities under different future pathways. • Outputs of the climate risk and opportunity assessment, including analysis of risk impacts, financial and operational consequences, adaptation considerations and opportunity co-benefits.
S5c(ii)	S5 An entity shall disclose information that enables annual report users to understand the current and anticipated effects of climate-related risks and opportunities on the entity’s ability to deliver public policy. Specifically, the entity shall disclose: c) further to paragraph S5(a) and (b), an entity shall: ii) use an approach that is commensurate with the skills, capabilities and resources that are available to the entity for preparing those disclosures.	See S5c(i).

S6: Strategy and decision-making effects

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S1d	S1 To achieve the objective in paragraph S0, an entity shall disclose information to enable annual report users to understand:	d) the effects of those climate-related risks and opportunities on the entity's strategy and decision-making, including information about its transition plan and/or Emissions Reduction Plan, for entities subject to the APS Net Zero by 2030 target (see paragraph S6);		Achieved through S6.
S6a(i)	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making. This includes how the entity considers climate-related risks and opportunities in public policy development, implementation and monitoring, and how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law, regulation or policy. This includes the targets set in Australia's Nationally Determined Contribution (NDC) under the Paris Agreement, such as the APS Net Zero by 2030 target. Specifically, the entity shall disclose information about:	i) current and anticipated changes to the entity's operational model to address climate-related risks and opportunities, where applicable;	The climate risk and opportunity assessment was completed in Q4 of 2025–26, and there are not yet any current or planned changes to CSIRO's operating model to address material climate-related risks and opportunities (defined in S2a above). Climate-related risks and opportunities are however being integrated into broader management approaches (see R1a and R1b). As treatments and actions are identified and implemented to manage climate-related risks and opportunities, aspects of CSIRO's operating model, including how activities are planned, prioritised and delivered, may evolve over time.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S6a(ii)	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making. This includes how the entity considers climate-related risks and opportunities in public policy development, implementation and monitoring, and how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law, regulation or policy. This includes the targets set in Australia’s Nationally Determined Contribution (NDC) under the Paris Agreement, such as the APS Net Zero by 2030 target. Specifically, the entity shall disclose information about:	ii) current and anticipated changes to the entity’s public policy delivery, including development, implementation and/or monitoring;	Current and ongoing changes to CSIRO’s public policy delivery (i.e. the delivery of research and development activities) to address material climate-related risks and opportunities (defined in S2a above) include: • Research portfolio: During 2025–26, CSIRO has continued to integrate climate considerations into strategy and decision-making, including prioritising the energy transition, climate resilience and environmental sustainability, and strengthening climate risk and opportunity considerations in program planning, partnerships and design. • Infrastructure and operations: In 2025–26 CSIRO has continued to embed climate considerations into infrastructure, property and operational planning, with greater focus on exposure to extreme weather, continuity of operations and more digitally enabled research delivery. • Partnerships: CSIRO is strengthening partnerships across Australia’s national science and data ecosystem to support shared climate data, modelling, risk analysis and decision-relevant science for adaptation and resilience. • People and safety: CSIRO is strengthening health and safety integration in research operations through more proactive risk assessment, hazard monitoring, reporting and preparedness for staff in high-risk environments. • Reputation, bias, and trust in science: CSIRO continues to support public trust through strong governance, scientific integrity, collaboration and clear communication of evidence and uncertainty. Climate-related risks and opportunities are also being integrated into broader management approaches (see R1a and R1b), and future treatments and/or actions taken to manage effects or pursue outcomes are anticipated to result in changes to CSIRO’s public policy delivery including impacting research priorities and delivery over future timeframes.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S6a(iii)	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making. This includes how the entity considers climate-related risks and opportunities in public policy development, implementation and monitoring, and how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law, regulation or policy. This includes the targets set in Australia’s Nationally Determined Contribution (NDC) under the Paris Agreement, such as the APS Net Zero by 2030 target. Specifically, the entity shall disclose information about:	iii) any transition plan and/or Emissions Reduction Plan (for entities subject to the APS Net Zero by 2030 target) the entity has, including information about key assumptions used in developing its transition plan, and dependencies on which the entity’s transition plan relies;	CSIRO is not mandated to adopt the Australian Public Service (APS) Net Zero by 2030 target. CSIRO has established its own emissions reduction targets, as outlined in M1c, which are aligned with the APS Net Zero by 2030 target. CSIRO is developing a net zero roadmap to support the delivery of these targets, recognising that credible emissions reduction targets require defined pathways, assumptions and dependencies. An interim factsheet Towards net zero: reviewing our net zero roadmap was released in 2024–25 and provides an overview of how CSIRO will approach emissions reduction, including outlining high-level assumptions and dependencies. CSIRO’s Board-approved Sustainability Strategy also outlines priority actions that underpin the delivery of its climate-related targets.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S6a(iv)	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making. This includes how the entity considers climate-related risks and opportunities in public policy development, implementation and monitoring, and how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law, regulation or policy. This includes the targets set in Australia’s Nationally Determined Contribution (NDC) under the Paris Agreement, such as the APS Net Zero by 2030 target. Specifically, the entity shall disclose information about:	iv) how the entity plans to achieve any climate-related targets, including any greenhouse gas emissions targets disclosed in accordance with paragraphs M5–7, through planned mitigation efforts;	The factsheet Towards net zero: reviewing our net zero roadmap outlines mitigation initiatives CSIRO is pursuing to achieve its current net zero targets referenced in S6a(iii). These include: • property consolidation (to reduce emissions) • energy efficiency improvements • electrification of plant and equipment • expanding/optimising on-site solar generation (including energy storage) • increasing purchases of renewable energy • transitioning to a low emission CSIRO vehicle fleet • identifying opportunities to reduce fugitive emissions. CSIRO’s Board-approved Sustainability Strategy also outlines priority actions that underpin the delivery of its climate-related targets.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S6a(v)(1)	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making. This includes how the entity considers climate-related risks and opportunities in public policy development, implementation and monitoring, and how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law, regulation or policy. This includes the targets set in Australia's Nationally Determined Contribution (NDC) under the Paris Agreement, such as the APS Net Zero by 2030 target. Specifically, the entity shall disclose information about:	v) how the entity plans to monitor and reduce its exposure and/or vulnerability to climate-related risks and harness climate-related opportunities, including:	1) through the use of existing controls and additional actions, as well as broader adaptation plans, where relevant; and	CSIRO has been monitoring the impact of climate on its operations, including this being disclosed as a significant operating trend in our Corporate Plan and our intended response where we highlight our focus to strengthen capabilities around strategic partnerships to mobilise Australia's innovation sector in addition to delivering science and solutions that address environmental challenges. We have historically actively scoped climate related opportunities, vulnerability and risks at our portfolio level. We are however, establishing enhanced processes at the enterprise level to reduce exposure and vulnerability to climate-related risks by managing them as enterprise risks in line with processes outlined in CSIRO's RMF, including the use of appropriate controls and treatments. Climate-related risks identified through the climate risk and opportunity assessment conducted in 2025–26 have been cascaded to designated risk owners and are managed as enterprise risks in accordance with CSIRO's RMF. The RMF includes information on existing and planned controls, as well as planned actions to reduce risks to CSIRO defined risk tolerance. Management of these climate-related risks forms part of CSIRO's ongoing integration of climate risk and opportunity management into enterprise processes. Each climate-related risk has been assigned to a risk owner who is accountable for ongoing monitoring and for implementing appropriate controls and treatments, including business continuity plans, procedures and actions to support preparedness for, and response to, climate-related disruptions. The identified treatment plans and mitigation actions are aimed at reducing risk exposure and strengthen organisational resilience. To harness climate-related opportunities, the intention is to integrate these into enterprise business and strategic planning in 2026–27.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S6a(v) (2)	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	a) information about how the entity has responded to, and plans to respond to, climate-related risks and opportunities in its strategy and decision-making. This includes how the entity considers climate-related risks and opportunities in public policy development, implementation and monitoring, and how the entity plans to achieve any climate-related targets it has set and any targets it is required to meet by law, regulation or policy. This includes the targets set in Australia's Nationally Determined Contribution (NDC) under the Paris Agreement, such as the APS Net Zero by 2030 target. Specifically, the entity shall disclose information about:	v) how the entity plans to monitor and reduce its exposure and/or vulnerability to climate-related risks and harness climate-related opportunities, including:	2) whether and how the entity plans to redeploy, repurpose, upgrade or decommission existing assets.	CSIRO manages a large and diverse property portfolio developed over more than 100 years, presenting both operational complexity and long-term resilience considerations. As part of ongoing reviews of its Property Strategy and footprint requirements, CSIRO considers asset condition, research needs, utilisation requirements, and exposure and vulnerability to climate-related risks, as well as opportunities to enhance resilience over time. In 2025–26, CSIRO commenced an asset-level physical climate risk assessment across selected key sites as part of the most recent Property Strategy review. The assessment, led by CSIRO's Data61 (and separate from the enterprise-level climate risk and opportunity assessment), evaluates the likelihood and consequences of key physical climate hazards under baseline and future warming scenarios. Findings from the assessment will inform the Property Strategy and related decision-making as they become available.
S6c	S6 An entity shall disclose information that enables annual report users to understand the effects of climate-related risks and opportunities on its strategy and decision-making. Specifically, the entity shall disclose:	c) further to paragraph S6(a)(iii) and (a)(iv), an entity may refer to its transition plan and/or Emissions Reduction Plan (for entities subject to the APS Net Zero by 2030 target) when disclosing information about the entity's planned mitigation and adaptation efforts.			See S6a(iii).

S14: Climate-related scenario analysis

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
S1f	S1 To achieve the objective in paragraph 50, an entity shall disclose information to enable annual report users to understand:	f) how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment (see paragraph S14).	Achieved through S14.
S14a	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	In 2025–26, CSIRO conducted an enterprise-level climate risk and opportunity assessment in adherence to the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. This involved hiring an external contractor to conduct a climate-related scenario analysis for the organisation. See detail of inputs and assumptions used in this analysis in S14a(i)–(iii) below. The assessment was conducted in line with the <i>CROMP Organisation Application Guide</i>. This Guide recommends that scenario analysis considers (1) two plausible and distinct climate-related scenarios, one of which is a low global warming scenario, (2) two future time horizons with a comparison to the present-day baseline. CCD requirements broadly align to CROMP and were considered for (1) at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher), (2) there is no specific time horizon requirement, generally stating: "...for which the effects of each climate-related risk and opportunity identified by the entity could reasonably be expected to occur."

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
S14a(i)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	i) information about the key inputs the entity used, including:	Inputs for the climate scenario analysis conducted in 2025–26 are outlined in S14a(i)(1)–(3) below.
S14a(i)(1)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	i) information about the key inputs the entity used, including:	1) which climate-related scenarios the entity used for the analysis and the sources of those scenarios. The following climate scenarios were used in the climate scenario analysis conducted in 2025–26 as part of CSIRO's enterprise-level climate risk and opportunity assessment: Higher emissions scenario - Physical: SSP*3-7.0 (2.8°C to 4.6°C) - Transition: NGFS* v5.0 Current Policies (3.0°C) Low emissions scenario - Physical: SSP1-2.6 (1.3°C to 2.4°C) - Transition: NGFS v5.0 Net Zero 2050 (1.5°C) <i>*Note: Shared Socio-Economic Pathways (SSP) and Network for Greening the Financial System (NGFS)</i> To assess the key physical hazards and transition drivers causing operational and policy related climate impacts across CSIRO, a top-down scenario approach for the global climate models and global narratives was applied. This approach assisted CSIRO to be better prepared for planetary climate changes (including socio-economic).

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)	CSIRO STATEMENT 2025–26
S14a(i) (2)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose: a) how and when the climate-related scenario analysis was carried out, including: i) information about the key inputs the entity used, including: 2) the time horizons the entity used in the analysis; and	Scenario selection was informed by expert input from CSIRO climate intelligence scientists, data specialists, and researchers with expertise in sustainable development pathways, as well as consideration of relevance to geographic context, data availability for selected time horizons, and the robustness and granularity of available physical and transition data. External guidance sources considered included the National Climate Risk Assessment, Australian Sustainability Reporting Standards, and the DCCEE's National Climate Scenario Guidance Consultation Paper. The following time horizons were used for both physical and transition scenario analysis activities conducted in 2025–26: • short term: 2030 • medium term: 2050. All identified risks and opportunities were evaluated over the short-term (by 2030), medium term (by 2050) and long term (by 2090). See S14a(i) (1) and Appendix C for more details.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S14a(i)(3)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	i) information about the key inputs the entity used, including:	3) what scope of operations the entity used in the analysis (for example, the operating locations and divisional units used in the analysis).	Physical climate scenario analysis conducted in 2025–26 considered forty-six CSIRO site locations within the organisation's boundary for emissions reporting. The analysis used site-level latitude and longitude coordinates to assess exposure to physical climate hazards. A top-down scenario approach drawing on global climate models and socio-economic narratives was applied to assess key physical hazards and transition drivers with potential operational and policy-related impacts across CSIRO. Scenario selection was informed by data availability and the suitability of underlying metrics for both physical and transition risk assessment.
S14a(ii)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	ii) the key assumptions the entity made in the analysis, including assumptions (where relevant) about:		Key assumptions used in the climate scenario analysis conducted in 2025–26 are outlined in S14a(ii)(1)–(3) below.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26	
S14a(ii) (1)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	ii) the key assumptions the entity made in the analysis, including assumptions (where relevant) about:	1) climate-related policies in the jurisdictions in which the entity operates, including (but not limited to) state and territory greenhouse gas emissions targets that may be more ambitious than corresponding national targets or APS targets;	Transition scenario analysis considered assumptions regarding climate-related policies in the jurisdictions in which CSIRO operates. This included consideration of Australia's national emissions reduction targets for 2030 and 2050 in the modelling of transition risks and pathways. State-based targets and assets will be considered in CSIRO's next Net Zero Roadmap which is currently under development.
S14a(ii) (2)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e., qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	ii) the key assumptions the entity made in the analysis, including assumptions (where relevant) about:	2) macroeconomic trends;	Transition climate scenario analysis incorporates assumptions relating to macroeconomic trends. The NGFS climate scenarios used for transition scenario analysis provide publicly available, science-based pathways for assessing the macroeconomic and financial impacts of climate change and associated transition policies. No other macroeconomic trends were considered. Scenario metrics reflect aggregated market-level metrics rather than sub-national or individual CSIRO locations and are based on a defined set of external drivers. Some scenario metrics are presented as ranges to reflect inherent uncertainty.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S14a(ii) (3)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity’s climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity’s circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	ii) the key assumptions the entity made in the analysis, including assumptions (where relevant) about:	3) national- or regional-level variables (for example, local weather patterns, demographics, land use, infrastructure and availability of natural resources);	Physical scenario analysis For physical climate scenario analysis, a top-down scenario approach for the global climate models and global narratives was applied, using publicly available climate scenarios on plausible pathways for emissions, physical climate change, environmental impacts and socioeconomic conditions. SSP scenarios depict land-use changes in response to agricultural and industrial demands, but the nature and direction of these changes differ across SSPs. Other key assumptions relevant to national or regional-level variables for physical scenario analysis include: • Climate hazards operate at large scales meaning that sites near each other will likely have the same climate outlook. • Forty-six CSIRO sites with location details were within the scope of the analysis. No assumptions were made regarding asset-specific sensitivity, vulnerability or adaptive capacity. • Sites included in the scenario analysis were deemed the most appropriate and relevant at the time of the assessment. The total number of sites may differ from the total number in Annual Report 2025–26. • The sources of the climate models were extracted from an ensemble mean of twenty downscaled NASA-NEX models. • Downscaled physical climate model data was not available for all metrics, and peer-reviewed literature sources were used as an alternative (where required). • Whilst the physical climate models were the latest available, they represent the climate across a 25km x 25km grid, covering a wide region around each site assessed. Downscaled climate model data was not available for all metrics. Where required, data from the latest generation of GCMs which are typically at a 100km x 100km grid resolution (e.g. storm surge) was used. • For sea surface temperature and sea surface pH, IMCRA Mesoscale Bioregions was utilised for the spatial resolution. • Relevant coastal inundation data provided by CSIRO was used in the scenario analysis.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)	CSIRO STATEMENT 2025–26		
S14a(ii) (4)		S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity’s climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity’s circumstances (i.e., qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:		
	a) how and when the climate-related scenario analysis was carried out, including:	ii) the key assumptions the entity made in the analysis, including assumptions (where relevant) about:	4) energy usage and mix; and	Transition scenario analysis Whilst the climate models used for the transition scenario analysis are the latest available, most climate metrics are represented at regional levels, to provide country specific projections. The most granular data for transition metrics for Australia has been used where available. Non-NGFs data and information was also used in the analysis to make the findings relevant to CSIRO’s operations and personnel. Transition climate scenario analysis incorporates assumptions relating to energy usage and energy mix. For modelling purposes, CSIRO’s current energy consumption profile was assumed to remain constant through to 2050. This simplifying assumption reflects data and modelling constraints and represents a limitation of the analysis, as it does not reflect potential future changes in demand, efficiency improvements, electrification or shifts in energy sourcing.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)				CSIRO STATEMENT 2025–26
S14a(ii) (5)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	ii) the key assumptions the entity made in the analysis, including assumptions (where relevant) about:	5) developments in technology.	Transition climate scenario analysis incorporates assumptions relating to technological developments. NGFS scenario data were used to assess potential impacts on CSIRO's operations, supply chains and funding opportunities by aligning internal data with aggregated scenario outputs, such as changes in energy prices and carbon prices.
S14a(iii)	S14 An entity shall disclose information that enables annual report users to understand how climate-related scenario analysis was carried out as part of the entity's climate risk and opportunity assessment. The entity shall use a climate-related scenario analysis approach that is commensurate with the entity's circumstances (i.e. qualitative or quantitative). An entity shall carry out its climate-related scenario analysis against at least two plausible and distinct climate-related scenarios, one of which is a low global warming scenario which must align with the <i>Climate Change Act 2022</i> (i.e. limiting global warming to 1.5°C) and one of which must align with a higher global warming scenario (i.e. an increase of 2.5°C or higher). Specifically, the entity shall disclose:	a) how and when the climate-related scenario analysis was carried out, including:	iii) the reporting period in which the climate-related scenario analysis was carried out.		CSIRO conducted a climate-related scenario analysis for CSIRO in 2025–26. See further context on this analysis in S14(a) above.

Risk management

R1-R2: Risk management – General

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
R1a	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	In 2025–26, CSIRO conducted an enterprise-level climate risk and opportunity assessment in adherence to <i>the Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. This involved identifying, assessing and prioritising material climate-related risks for the organisation. These new enterprise risks have been integrated into BAU risk management processes defined in CSIRO's RMF to enable ongoing management and monitoring. Going forward, each risk will be managed by an assigned risk owner responsible for designing controls and monitoring their effectiveness. The RMF sets out how risk is embedded into operations and decision making and provides the processes for implementing, communicating, monitoring, reviewing and continually improving risk management in CSIRO. In accordance with the <i>Commonwealth Risk Management Policy</i>, the Framework includes details on the following: • CSIRO's approach to risk management • how to apply the RMF (including CSIRO's risk appetite and tolerance limits). • CSIRO's risk culture • managing shared risks • management of the RMF • key roles and responsibilities in managing risk. Effective risk management and engagement are fundamental to achieving CSIRO's strategic and operational objectives. The RMF is designed to ensure the following: • CSIRO can confidently make risk informed decisions • opportunities and initiatives can be pursued with greater agility, robustness and confidence • consistency of CSIRO's risk management approach.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
R1a(i)	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	i) the inputs and parameters the entity uses (for example, information about data sources, the significant areas of uncertainty and the scope of operations covered in the processes);	In 2025–26, CSIRO conducted an enterprise-level climate risk and opportunity assessment in adherence to the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. As part of this process, a systematic approach was adopted to develop and refine a long list of physical and transition climate-related risks and opportunities impacting the organisation. This approach was aligned to <i>CROMP guidance</i> and where possible the RMF approach. This involved distributing a survey to members of CSIRO's Leadership Team to capture insights on CSIRO's Climate Risks and Opportunities and their impacts for the organisation's defined 'values at risk' in November 2025. The survey was distributed to leaders across all of CSIRO's functional units. Follow up interviews were organised to enable consideration of all selected 'values at risk' in risk and opportunities identification processes. Stakeholder inputs were supplemented by reviewing information captured in organisational incident management databases in the 'climate change' hazard category i.e. reviewing incidents and hazards; risk assessments; and safe work instructions recorded by research/operational level across the enterprise.
R1a(ii)	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	ii) how the entity assesses the nature, likelihood and magnitude of the effects of those risks;	In 2025–26, CSIRO conducted an enterprise-level climate risk and opportunity assessment in adherence to the <i>Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. As part of the climate risk and opportunity assessment, two workshops were held with CSIRO's Executive and Leadership teams in February 2026 to prioritise climate-related risks and opportunities and define risk ratings for each risk/opportunity statement. Leaders used the CSIRO Risk Assessment Matrix defined in the RMF to assess likelihood and magnitude (consequence) of all identified risks (including climate). The risk rating is used by risk owners to inform response, controls and ongoing management of assigned risks as per the RMF.
R1a(iii)	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	iii) whether and how the entity prioritises climate-related risks relative to other types of risk;	CSIRO does not prioritise climate-related risks relative to other types of risks. However, climate change is one of the imperatives that inform organisational objective setting and is considered an overarching element that shapes strategy and research portfolio discussions.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
R1a(iv)	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	iv) how the entity manages climate-related risks;	In 2025–26, climate-related risks have been integrated into CSIRO’s enterprise risk management approach and are managed by assigned risk owners as part of BAU risk management processes aligned to the RMF. As per the RMF, risk owners actively develop and implement strategies to avoid, treat or accept identified risks depending on the defined risk treatment. Risks are documented in relevant risk registers and/or assessment templates. Each risk owner reports and/or escalates through formal risk reporting structures, in line with thresholds defined in the RMF.
R1a(v)	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	v) how the entity monitors climate-related risks; and	In 2025–26, climate-related risks have been integrated into CSIRO’s enterprise risk management approach and will be monitored by assigned risk owners as part of BAU risk management processes aligned to the RMF. This includes monitoring and reviewing risks, controls, and risk treatments to ensure effective risk management. At a minimum, every quarter risk owner will monitor the risk and effectiveness of the control environment; review the implementation progress of any identified treatment; and review the risk status through re-assessments informed by state of the controls, treatments, and what is happening in the operating environment.
R1a(vi)	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	a) the processes and related policies the entity uses to identify, assess, prioritise, manage and monitor climate-related risks, including information about:	vi) whether and how the entity has changed the processes it uses compared with the previous reporting period.	CSIRO does not plan to change its approach to risk management as compared with previous reporting periods. New enterprise climate-related risks have been identified and have been integrated into BAU risk management practices.
R1b	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	b) the processes the entity uses to identify, assess, prioritise, manage and monitor climate-related opportunities; and		CSIRO has historically managed climate-related opportunities at the portfolio level, with opportunity identification embedded within research prioritisation, portfolio management and investment planning processes. Through these established mechanisms, climate-related opportunities have been routinely identified and progressed as part of business-as-usual activities. In 2025–26, CSIRO undertook an enterprise-wide climate risk and opportunity assessment in accordance with the <i>Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. This process involved identifying, assessing and prioritising material climate-related opportunities relevant to the organisation. Following the assessment, CSIRO is strengthening its approach to support effective delivery and accountability. CSIRO is also evaluating an enterprise-level framework to integrate climate-related opportunities into strategy and planning processes.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
R1c	R1 To achieve the objective in paragraph R0, an entity shall disclose information about:	c) the extent to which, and how, the processes for identifying, assessing, prioritising, managing and monitoring climate-related risks and opportunities are integrated into and inform the entity’s overall risk management process.	The climate risk and opportunity assessment was carried out in 2025–26 in accordance with the CROMP assessment methodology. Integration of identified climate risks and opportunities into enterprise and strategic processes is important for CSIRO to manage these in a sustainable and unified way, rather than as a siloed process. Climate-related risks have been integrated into enterprise and strategic processes defined in the RMF so ongoing management and monitoring can occur in line with boarder risk management approaches. See R1a(i) for details. CSIRO is also in the process of implementing an opportunity management approach, developed in alignment with the <i>Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i>. (see R1b for details).
R2a	R2 In identifying the processes and related policies the entity uses to achieve the objective in R1:	a) the entity may reference the <i>Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i> and describe whether and how it implements the processes outlined in the Climate Risk and Opportunity Management Program.	See references to the <u><i>Australian Government’s Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026</i></u> and <u><i>CROMP methodology</i></u> in R1 above.

Metrics and targets

M2: Climate-related metrics: cross industry categories

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
M1a	M1 To achieve the objective in paragraph M0, an entity shall disclose:	a) may opt-in to disclose information relevant to the cross-industry metric categories, if it determines that such information is useful for annual report users and that such information is available to the entity at the reporting date without undue cost or effort (see paragraph M2);	N/A. CSIRO has not opted to disclose cross-industry metric information for the current reporting period. As enterprise level climate-related risk and opportunity management matures across the organisation, CSIRO will review capability to make relevant disclosures in future reporting periods.
M2a	M2 Further to paragraph M1(a), an entity may opt-in to disclose information relevant to the cross-industry metric categories of:	a) climate-related transition risks—the amount and percentage of assets or operational and service activities vulnerable to climate-related transition risks;	N/A. CSIRO has not opted to disclose cross-industry metric information for the current reporting period. See M1a.
M2b	M2 Further to paragraph M1(a), an entity may opt-in to disclose information relevant to the cross-industry metric categories of:	b) climate-related physical risks—the amount and percentage of assets or operational and service activities vulnerable to climate-related physical risks;	N/A. See M1a.
M2c	M2 Further to paragraph M1(a), an entity may opt-in to disclose information relevant to the cross-industry metric categories of:	c) climate-related opportunities—the amount and percentage of assets or operational and service activities aligned with climate-related opportunities;	N/A. See M1a.
M2d	M2 Further to paragraph M1(a), an entity may opt-in to disclose information relevant to the cross-industry metric categories of:	d) capital deployment—the amount of capital expenditure, financing or investment deployed towards climate-related risks and opportunities.	N/A. See M1a.

M3: Climate-related metrics: greenhouse gases

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
M1b	M1 To achieve the objective in paragraph M0, an entity shall disclose:	b) information relevant to greenhouse gases (see paragraph M3);		Information relevant to CSIRO greenhouse gas emissions for 2025–26 is provided in M3. Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.
M3a(i)	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	a) disclose its gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as:	i) scope 1 greenhouse gas emissions;	CSIRO discloses GHG emissions as per the APS Net Zero Emissions Reporting Framework . Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.
M3a(ii)	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	a) disclose its gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as:	ii) scope 2 greenhouse gas emissions; and	CSIRO discloses GHG emissions as per the APS Net Zero Emissions Reporting Framework . Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.
M3a(iii)	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	a) disclose its gross greenhouse gas emissions generated during the reporting period, expressed as metric tonnes of CO ₂ equivalent, classified as:	iii) scope 3 greenhouse gas emissions, for select scope 3 greenhouse gas emissions as per the APS Net Zero Emissions Reporting Framework.	CSIRO discloses GHG emissions as per the APS Net Zero Emissions Reporting Framework . Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.
M3b	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	b) identify whose greenhouse gas emissions are encompassed within its aggregated disclosure, if an entity’s greenhouse gas emissions identified in M3(a) cannot be separated from another entity’s greenhouse gas emissions without undue cost or effort.		The organisational boundary for the emissions calculations extends to operations within CSIRO’s operational control (including research units, business units and subsidiaries). CSIRO discloses GHG emissions as per the APS Net Zero Emissions Reporting Framework . Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
M3c	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	c) disclose the approach, inputs, assumptions and methodologies set out in the Climate Action in Government Operations Emissions Reporting Framework that are used to measure its greenhouse gas emissions, including any changes from the previous reporting period;		The Climate Action in Government Operations Emissions Reporting Framework is the methodology for Commonwealth entities and Commonwealth companies to use when producing their annual greenhouse gas (GHG) emissions inventories. CSIRO disclose GHG emissions as per the APS Net Zero Emissions Reporting Framework . Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.
M3d	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	d) for scope 2 and scope 3 greenhouse gas emissions disclosed in accordance with paragraph M3(a)(ii) and (a)(iii), include its location-based and market-based scope 2 and scope 3 greenhouse gas emissions for its electricity-related greenhouse gas emissions, and provide information about any contractual instruments that is necessary to inform users’ understanding of the entity’s market-based scope 2 and scope 3 greenhouse gas emissions; and		CSIRO is continuing to transition to clean electricity for operations, through building solar PV capacity and purchasing renewable energy. CSIRO is working towards procurement of renewable energy for operations in all Australian states and territories. CSIRO discloses GHG emissions as per the APS Net Zero Emissions Reporting Framework , (including location-based and market-based scope 2 emissions and scope 3 electricity-related greenhouse gas emissions). Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.
M3e(i)	M3 An entity shall disclose information relevant to greenhouse gases following the APS Net Zero Emissions Reporting Framework. An entity shall:	e) for scope 3 greenhouse gas emissions disclosed in accordance with paragraph M3(a)(iii), and with reference to the APS Net Zero Emissions Reporting Framework, disclose:	i) the categories included within the entity’s measure of scope 3 greenhouse gas emissions.	The GHG Protocol categories that were used to measure Scope 3 greenhouse gas emissions in 2025–26 were: • indirect emissions from the extraction, production, transportation, transmission and distribution of the energy source – GHG Protocol category 3: Fuel – and energy-related activities not included in Scope 1 or Scope 2 • solid waste to landfill – GHG Protocol category 5: Waste generated in operations • air travel domestic commercial – GHG Protocol category 6: Business travel • accommodation domestic travel – GHG Protocol category 6: Business travel • hire car domestic – GHG Protocol category 6: Business travel. CSIRO discloses GHG emissions as per the APS Net Zero Emissions Reporting Framework . Refer to Appendix B of this document for CSIRO’s greenhouse gas emissions.

M5-9: Climate-related targets

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
M1c	M1 To achieve the objective in paragraph M0, an entity shall disclose:	c) targets set by the entity, and any targets it is required to meet by law, regulation or policy, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the accountable authority or management to measure progress towards these targets (see paragraphs M5-9);		CSIRO's climate-related targets are: - interim Target: Net zero scope 1* and 2 emissions by 2030 (market-based emissions) on a 2018–19 emission baseline. - target: Net zero scope 1 and 2 and material scope 3 emissions by 2050. These targets are also detailed in the Towards net zero: reviewing our net zero roadmap. In addition to the targets above, CSIRO has also adopted a suite of sustainability-related targets in managing its climate risk which are defined in the Sustainability Strategy. <i>*Note: Scope 1 emissions currently exclude agriculture and process emissions. CSIRO is reviewing its net zero roadmap and targets, including the implications of these emissions sources (see M6a).</i>
M1c(i)	M1 To achieve the objective in paragraph M0, an entity shall disclose:	c) targets set by the entity, and any targets it is required to meet by law, regulation or policy, to mitigate or adapt to climate-related risks or take advantage of climate-related opportunities, including metrics used by the accountable authority or management to measure progress towards these targets (see paragraphs M5-9);	i) this includes (but is not limited to) the APS Net Zero by 2030 target, where applicable.	The APS Net Zero 2030 target applies to non-corporate Commonwealth entities only and is therefore not applicable to CSIRO. CSIRO has set its own emissions reduction targets defined in M1c. CSIRO's 2030 target is consistent with the Australian Public Service (APS) Net Zero 2030 Target, which forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement.
M5a	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	a) the metric used to set the target;		The metric used to set net zero targets defined in M1c is: Emissions reduction against a 2018–19 baseline in tonnes of carbon dioxide equivalents (t CO₂-e).

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
M5b	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	b) the objective of the target (for example, mitigation, adaptation or conformance with science-based initiatives);	The objective of targets defined in M1c is to reduce emissions to mitigate further impacts from climate change (see Towards net zero: reviewing our net zero roadmap document).
M5c	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	c) the part of the entity to which the target applies (for example, whether the target applies to the entity in its entirety or only a part of the entity, such as a specific divisional unit or specific geographical region);	The organisational boundary for the targets defined in M1c is the whole entity as per the APS Net Zero Emissions Reporting Framework which uses the operational control approach. The organisational boundary for CSIRO's targets pertains to CSIRO's operations that are within CSIRO's operational control, including research units, business units and subsidiaries.
M5d	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	d) the period over which the target applies;	The timeframe for achieving the interim target defined in M1c (net zero in Scope 1 and 2 emissions) is 1 July 2019 to 30 June 2030. The timeframe for achieving the overall target defined in M1c (net zero in Scope 1,2 and 3 emissions) is 1 July 2019 to 30 June 2050. See the Towards net zero: reviewing our net zero roadmap document for more details.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
M5e	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	e) the base period from which progress is measured;	CSIRO's initial baseline for the targets defined in M1c is 2018–19. The initial baseline may change as additional emissions sources are included in the future. See the Towards net zero: reviewing our net zero roadmap document for more details.
M5f	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	f) any milestones and interim targets;	As per M1c, CSIRO have interim targets to achieve net zero emissions for scope 1 and 2 emissions by 2030, based on a 2018–19 emission baseline. To supplement this, CSIRO has a sustainability-related target to achieve 100% of renewable electricity in our sites by 2030 (see Sustainability Strategy). This sustainability-related target will support CSIRO to achieve climate-related targets outlined in M1c above. See the Towards net zero: reviewing our net zero roadmap document for more details.
M5g	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	g) if the target is quantitative, whether it is an absolute target or an intensity target; and	CSIRO's targets defined in M1c are absolute targets. See the Towards net zero: reviewing our net zero roadmap document for more details.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)		CSIRO STATEMENT 2025–26
M5h	M5 An entity shall disclose the quantitative and qualitative climate-related targets it has set to monitor progress towards achieving its strategic goals, and any targets it is required to meet by law, regulation or policy, including any greenhouse gas emissions targets. This includes (but is not limited to) the APS Net Zero by 2030 target, where applicable. For each target, the entity shall disclose:	h) how the latest international agreement on climate change, including jurisdictional commitments that arise from that agreement, has informed the target.	CSIRO's net zero scope 1 and 2 target by 2030 is consistent with the APS net zero target, which forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement. See M1c(i) and the Towards net zero: reviewing our net zero roadmap document for more details.
M6a	M6 An entity shall disclose information about its approach to setting and reviewing each target identified in paragraph M5, and how it monitors progress against each target, including:		G1a(v) above outlines CSIRO's process for reviewing climate-related targets and monitoring progress against defined targets and metrics overseen by the Sustainability Steering Committee. CSIRO are also conducting a review of existing climate-related metrics and targets as part of the organisation's new net zero roadmap (which is under development).
M6a	M6 An entity shall disclose information about its approach to setting and reviewing each target identified in paragraph M5, and how it monitors progress against each target, including:	a) whether the target and the methodology for setting the target has been validated by a third party;	The current net zero roadmap was developed by third-party consultants and endorsed by management. CSIRO's target-setting methodology has not been validated by a third-party. Nevertheless: - Internal subject-matter expertise was leveraged to inform target setting processes. The 2030 target defined in M1c is aligned to targets to the Australian Public Service (APS) Net Zero 2030 Target. - CSIRO has undertaken limited assurance of CSIRO's Net Zero Scope 1 and 2 reporting in previous years. This includes information on the climate-related targets defined in M1c.
M6b	M6 An entity shall disclose information about its approach to setting and reviewing each target identified in paragraph M5, and how it monitors progress against each target, including:	b) the entity's processes for reviewing the target;	CSIRO uses a standard annual process for reviewing and monitoring progress against the climate-related targets defined in G1a(v). In addition to this, in 2023–24 CSIRO conducted a comprehensive review of emissions data sources. This review aimed to identify priority areas for improving the collection, validation and management of greenhouse gas emissions data. See the Towards net zero: reviewing our net zero roadmap document for more details on this review.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
M6c	M6 An entity shall disclose information about its approach to setting and reviewing each target identified in paragraph M5, and how it monitors progress against each target, including:	c) the metrics used to monitor progress towards reaching the target; and		CSIRO uses a standard annual process for reviewing and monitoring progress against the climate-related metrics defined in G1a(v).
M6d	M6 An entity shall disclose information about its approach to setting and reviewing each target identified in paragraph M5, and how it monitors progress against each target, including:	d) any revisions to the target and an explanation for those revisions.		No updates were made to the climate-related metrics and targets defined in M1c in 2025–26. Previous updates can be found in the CSIRO 2024–25 Annual Report.
M7	M7 An entity shall disclose information about its performance against each climate-related target (beyond the APS Net Zero by 2030 target) set in paragraphs M5–6 and an analysis of trends or changes in the entity's performance. Where applicable, an entity may refer to its transition plan and/or Emissions Reduction Plan (for entities subject to the APS Net Zero by 2030 target) when providing an update.			Information on progress against the climate-related targets defined in M1c and an analysis of trends and changes in the entity's performance can be found in Appendix B of this document .
M8a	M8 For each greenhouse gas emissions target disclosed in accordance with paragraphs M5–7, an entity shall disclose:	a) which greenhouse gases are covered by the target;		As per APS Net Zero Emissions Reporting Framework , the greenhouse gas emissions relevant to emission reduction targets defined in M1c are: carbon dioxide (CO ₂), methane (CH ₄), nitrous oxide (N ₂ O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF ₆) and nitrogen trifluoride (NF ₃).
M8b	M8 For each greenhouse gas emissions target disclosed in accordance with paragraphs M5–7, an entity shall disclose:	b) whether scope 1, scope 2 or scope 3 greenhouse gas emissions are covered by the target;		The 2030 target includes scope 1 and scope 2 emissions. The 2050 target includes scope 1, 2 and 3 emissions. Decisions on scope 3 emissions can change in the future as further data becomes available.

CODE	COMMONWEALTH CLIMATE DISCLOSURE (CCD) REQUIREMENT – YEAR 2 (2025–26)			CSIRO STATEMENT 2025–26
M8c	M8 For each greenhouse gas emissions target disclosed in accordance with paragraphs M5–7, an entity shall disclose:	c) whether the target is a gross greenhouse gas emissions target or net greenhouse gas emissions target; and		CSIRO's targets are net greenhouse gas emissions targets.
M8d	M8 For each greenhouse gas emissions target disclosed in accordance with paragraphs M5–7, an entity shall disclose:	d) whether the target was derived using a sectoral decarbonisation approach.		CSIRO's targets were not derived using a sectoral decarbonisation approach.
M9a(i)	M9 In preparing disclosures to meet the requirements in paragraphs M5–8, an entity that has adopted the APS Net Zero by 2030 target, either on a voluntary or mandatory basis, shall:	a) disclose information on the APS Net Zero by 2030 target (set out in the Net Zero in Government Operations Strategy), as well as any other obligatory or voluntary targets set out in the entity's Emissions Reduction Plan, including:	i) the renewable energy targets of 80% by 2028 and 100% in 2030; and	N/A. CSIRO is not required to adopt the APS net zero target. As part of CSIRO's commitment to net zero, the organisation has publicly declared targets and commitments to achieve net zero which are detailed in the Towards net zero: reviewing our net zero roadmap document. This includes a sustainability target set to achieve 100% renewable electricity supply for all CSIRO sites by 2030 as per the Sustainability Strategy . See also our Sustainability Report 2025–26 for details on our progress.
M9a(ii)	M9 In preparing disclosures to meet the requirements in paragraphs M5–8, an entity that has adopted the APS Net Zero by 2030 target, either on a voluntary or mandatory basis, shall:	a) disclose information on the APS Net Zero by 2030 target (set out in the Net Zero in Government Operations Strategy), as well as any other obligatory or voluntary targets set out in the entity's Emissions Reduction Plan, including:	ii) the fleet target of 75% of new passenger vehicle orders to be low emission vehicles by 2025, with a preference for zero emission vehicles.	N/A. CSIRO is not required to adopt the APS net zero target. As part of CSIRO's commitment to net zero, the organisation has publicly declared targets and commitments to achieve net zero which are detailed in the Towards net zero: reviewing our net zero roadmap document.

Appendix A: Climate risk and opportunity management governance and reporting structure

CSIRO's governance structure for climate risk and opportunity management is set out in Figure A.1.

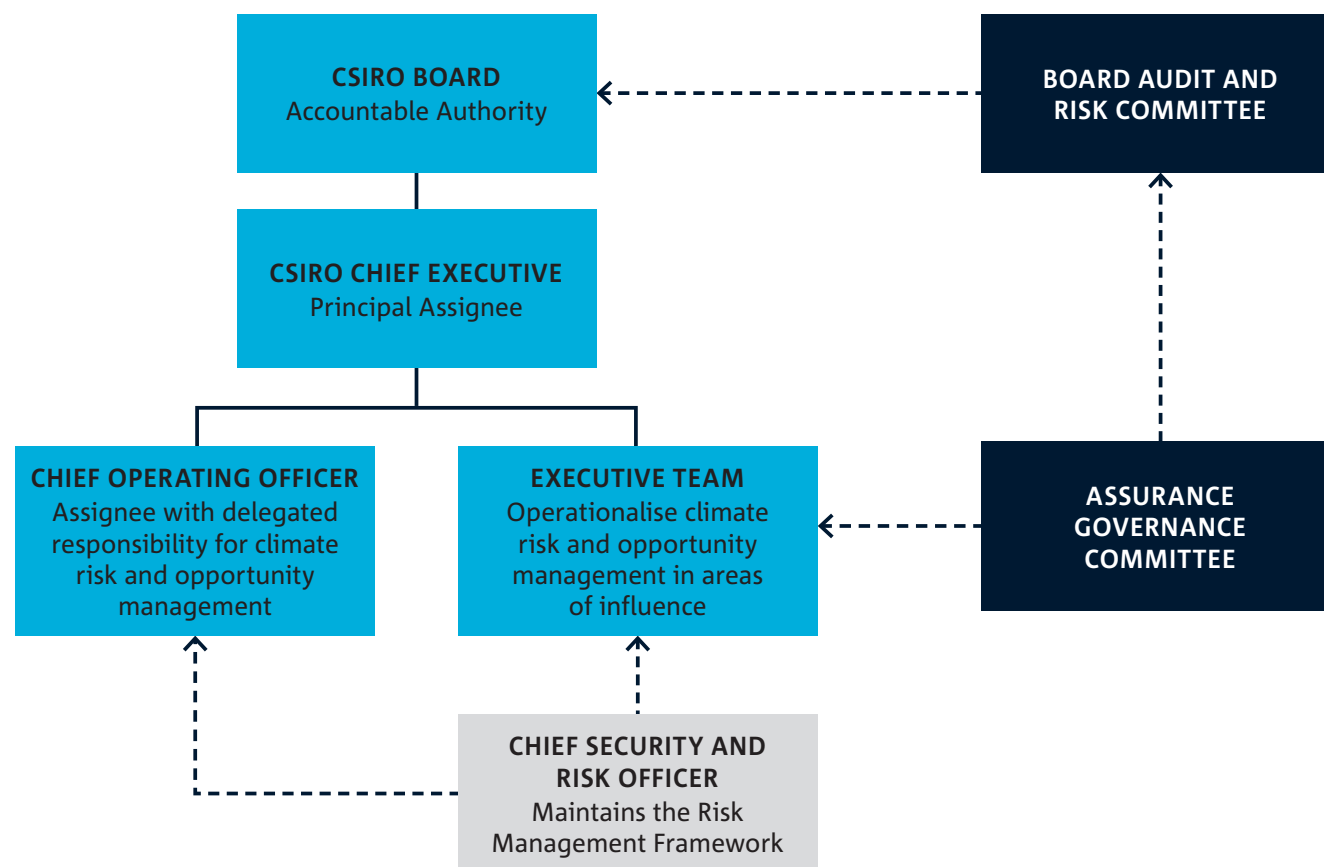


Figure A.1: Governance structure for climate risk and opportunity management

Appendix B: Emissions Reporting

As part of the Australian Government's [Net Zero in Government Operations Strategy](#), and the reporting requirements under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, CSIRO is required to report on operational greenhouse gas emissions. CSIRO's Greenhouse Gas Emissions Inventory (Table B.1) and Electricity Greenhouse Gas Emissions (Table B.2) present greenhouse gas emissions over the 2025–26 financial year. The greenhouse gas emissions reported are calculated as carbon dioxide equivalent (CO₂e) in line with the [Emissions Reporting Framework](#) published by the Department of Finance (Commonwealth). This is consistent with the whole-of-Australian Government approach to emissions calculation, outlined in the [Net Zero in Government Operations Strategy](#), and [Commonwealth Climate Disclosure requirements](#).

Not all data sources were available at the time of the report and amendments to data may be required in future reports. CSIRO also collects additional emissions data not included in the [Emissions Reporting Framework](#). See [CSIRO's Sustainability Report 2025–26](#) for more information.

Table B.1: Greenhouse Gas Emissions Inventory 2025–26

EMISSIONS SOURCE	SCOPE 1	SCOPE 2	SCOPE 3	TOTAL
Solid Waste	n/a	n/a	1,189.81	1,189.81
Fleet and Other Vehicles	588.74	n/a	145.11	733.85
Natural Gas	7,980.79	n/a	959.04	8,939.83
Refrigerants	754.92	n/a	n/a	754.92
Other Energy	932.92	n/a	233.63	1,166.55
Electricity (Location-Based Approach)	n/a	54,444.70	5,328.19	59,772.89
Domestic Commercial Flights	n/a	n/a	3,139.52	3,139.52
Domestic Hire Car	n/a	n/a	73.36	73.36
Domestic Travel Accommodation	n/a	n/a	703.41	703.41
Total	10,257.37	54,444.70	11,772.07	76,474.14

Notes: **1.** Scope 1, Scope 2, Scope 3 and total emissions are presented as tonnes carbon dioxide equivalent. **2.** Electricity emissions are calculated using the location-based method.

Table B.2: Electricity Greenhouse Gas Emissions 2025–26

EMISSIONS SOURCE	SCOPE 2	SCOPE 3	TOTAL	ELECTRICITY
Location-based electricity emissions	54,444.7	5,328.19	59,772.88	89,984,852
Market-based electricity emissions	8,922.16	1,245.72	10,167.88	11,768,695
Total renewable electricity	n/a	n/a	n/a	78,216,157
Renewable Power Percentage	n/a	n/a	n/a	15,136,168
Jurisdictional Renewable Power	n/a	n/a	n/a	16,696,989
GreenPower	n/a	n/a	n/a	0
Large-scale generation certificates	n/a	n/a	n/a	46,383,000

Notes: **1.** The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. **2.** Scope 2, Scope 3 and total emissions are presented as tonnes carbon dioxide equivalent (t CO₂-e). Electricity data is reported in kilowatt hours (kWh). **3.** Total renewable electricity excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs). **4.** The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET). **5.** The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

Net zero emissions – scope 1 and 2

CSIRO has reduced scope 1 and 2 emissions (market-based) by 82% from a 2018–19 baseline and are continuing to work towards the target of achieving net zero emissions (scope 1 and 2) by 2030 for CSIRO’s Australian operations.

CSIRO has continually improved the completeness and accuracy of emissions reporting in recent years. We have aligned accounting principles for renewable electricity purchases with the National Greenhouse and Energy Reporting Scheme (NGERS) and the Emissions Reporting Framework for Commonwealth agencies. This year CSIRO has included new Scope 1 emissions sources and improved the accuracy of some of our Scope 1 emissions data. For more information on CSIRO’s greenhouse gas emissions data quality, limitations and improvement progress please see [CSIRO’s Sustainability Report 2025–26](#).

The organisation has achieved these reductions primarily through the implementation of the approach articulated in CSIRO’s net zero roadmap. We are currently reviewing this roadmap to ensure it is fit-for-purpose as we approach 2030. Our publication, [Towards net zero: reviewing our net zero roadmap](#) contains details on planned updates.

CSIRO’s emissions reduction efforts in 2025–26 include a new CSIRO Power Purchase Agreement for renewable energy and purchases of voluntary large-scale generation certificates for our South Australian sites, ‘behind-the-meter’ solar PV generation, energy efficiency improvements, electrification, and property consolidation. See our [Sustainability Report 2025–26](#) for more information on our progress this year.

Table B.3: CSIRO’s net zero 2030 market-based target progress

CSIRO NET ZERO 2030 TARGET	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
Scope 1 and 2 emissions, market-based (kt CO ₂ e)	109	99	20	21	19	19	24	19
% change compared with previous year	n/a	–9%	–80%	8%	–9%	–3%	30%	–21%
% change against baseline year	n/a	–9%	–82%	–80%	–82%	–83%	–78%	–82%

Notes: **1.** The CO₂e emission calculation is based on the emission factors, global warming potential and methodology outlined in National Greenhouse Accounts Factors. **2.** The sources of emissions are listed in our [Sustainability Report 2025–26](#) and exclude agriculture emissions. **3.** This data is aligned with our net zero emissions target ‘operational control’ reporting boundary. **4.** The sum of individual emission sources may differ from ‘total’ due to rounding. **5.** This table reflects the market-based emissions methodology. **6.** Fugitive emissions from refrigerants have been recorded and reported from financial year 2024–25. **7.** Our emissions include those from off-grid generation.

Details for location-based and market-based emissions are presented in Tables B.4, B.5 and B.6.

Table B.4: Comparison of location-based emissions and market-based emissions

CSIRO NET ZERO TARGET SCOPE 1 AND 2 FROM BASELINE	2018–19 (kt CO ₂ e)	2025–26 (kt CO ₂ e)	% CHANGE
Total location-based emissions (scope 1 and 2)	109	65	–41%
Total market-based emissions (scope 1 and 2)	109	19	–82%

Notes: **1.** Our net zero emissions targets are market-based. The information in this table is provided for comparison purposes. **2.** See Table B.3 for other relevant notes. **3.** Our emissions include those from off-grid generation.

Table B.5: Location-based scope 1 and 2 emissions summary

SCOPE 1 AND 2 EMISSIONS SUMMARY (LOCATION-BASED)	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
Scope 1 emissions (kt CO ₂ e)	13	12	11	12	11	11	10	10
Scope 2 emissions location-based (kt CO ₂ e)	96	86	82	77	65	64	62	54
Total scope 1 and 2 location-based (kt CO₂e)	109	99	93	89	76	74	72	65

Notes: **1.** Our net zero emissions targets are market-based. The information in this table is provided for comparison purposes. **2.** See Table B.3 for other relevant notes. **3.** Due to new emissions sources introduced in 2025–26, Scope 1 emissions between 2018–19 and 2024–25 may be restated as additional data becomes available. **4.** For years from 2018–19 through to 2022–23 Scope 1 natural gas and Scope 2 electricity emissions included estimations for missing source data (invoices) with a range of between 1–2%. **5.** Refer to our [Sustainability Report 2025–26](#) Appendix for information on data quality and limitations.

Table B.6: Market-based scope 1 and 2 emissions summary

SCOPE 1 AND 2 EMISSIONS SUMMARY (MARKET-BASED)	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	2025–26
Scope 1 emissions (kt CO ₂ e)	13	12	11	12	11	11	10	10
Scope 2 emissions market-based (kt CO ₂ e)	96	86	8	10	8	8	14	9
Total scope 1 and 2 market-based (kt CO₂e)	109	99	20	21	19	19	24	19

Notes: **1.** See Table B.3 for relevant notes.

Net zero emissions – material scope 3 emissions

CSIRO has continued to improve data collection, systems and processes to support data collection and reporting of Scope 3 emissions across upstream and downstream categories. Table B.7 demonstrates the progress CSIRO has made on selected emission categories, noting that not all relevant emissions sources for each of the scope 3 categories are represented here. They also do not represent material emissions sources or activities for CSIRO. In 2025–26, CSIRO continued to improve data collection and completed an analysis of Scope 3 emissions using data from its finance systems. More information on our improvements and this project can be found in our [Sustainability Report 2025–26](#).

Table B.7: Scope 3 emissions sources

GHG PROTOCOL SCOPE 3 CATEGORY	SCOPE 3 EMISSIONS SOURCE	2023–24 (kt CO ₂ e)	2024–25 (kt CO ₂ e)	2025–26 (kt CO ₂ e)
3: Fuel- and energy-related activities not included in scope 1 or scope 2	Indirect emissions from the extraction, production, transportation, transmission and distribution of the energy source	–	7.4	6.3
5: Waste generated in operations	Solid waste to landfill	1.4	1.4	1.2
6: Business travel	Air travel domestic commercial	6.1	4.6	3.1
	Accommodation domestic travel	1.6	0.8	0.7
	Hire car domestic	0.1	0.1	0.1
13: Downstream leased facility	<i>RV Investigator</i>	5.8	5.0	7.1
Subtotal Scope 3 emissions		15.0	19.3	18.5

Notes: **1.** Emissions data for domestic air travel and accommodation, are sourced from the Australian Government's central booking system. **2.** Data for Hire car was sourced directly from Hertz and compared against the central booking system. Other hire car data was available from central booking systems however was incomplete for the purposes of assessing emissions. **3.** The solid waste to landfill data excludes gaseous, liquid and hazardous waste, and all resource recovery and recycling waste streams. **4.** *RV Investigator* as a downstream facility is an emissions source that is material for CSIRO, however the [Emissions Reporting Framework](#) for Commonwealth entities does not cover Scope 3 category 13 and therefore it is not included in our Scope 3 emissions inventory reported in Table B.1.

Appendix C: CSIRO prioritised climate risks and opportunities

In 2025–26, CSIRO went through a process to identify and prioritise the material climate-related risks and opportunities impacting the organisation’s operating model and ability to deliver public policy. This includes **8 new climate-related risks** that are being integrated into risk management processes defined in CSIRO’s RMF and will be autonomously managed by assigned risk owners going forward.

Climate scenario analysis modelling was conducted for these risks over a short-term (2030) and medium-term (2050) time horizons in comparison to a present-day baseline. All identified risks and opportunities are expected to have impacts for CSIRO over the short-term (by 2030), medium term (by 2050) and long term (by 2090).

MATERIAL CLIMATE-RELATED RISKS		RISK TYPE	IMPACT TYPE	TIME HORIZONS	CURRENT (2025–26) AND ANTICIPATED EFFECTS OF CLIMATE-RELATED RISKS ON CSIRO'S OPERATIONAL MODEL
Risk 1	Changes to distribution, intensity and frequency of extreme weather events will restrict CSIRO's ability to operate and maintain facilities.	Physical	Operational	Short, medium and long-term	Extreme weather events may restrict access or upkeep of CSIRO sites, or access to field sites. Weather events have impacted CSIRO sites in recent years with limited effect; weather event-related access and maintenance issues are anticipated to increase. Some sites will be more impacted.
Risk 2	Shifting government priorities in response to climate change will result in CSIRO being unable to meet new goals, adapt to new research priorities or adapt to comply with applicable legislative and regulatory requirements from time to time.	Transition	Policy	Short, medium and long-term	<i>Impacts still being determined.</i>
Risk 3	Changes to distribution, intensity and frequency of extreme weather events will impact the health, safety and wellbeing of CSIRO staff (especially those in the field).	Physical	Operational	Short, medium and long-term	Anticipated to lead to service disruption in the medium- and long-term, as CSIRO cannot continue operations where there are health and safety risks to staff. This includes both on CSIRO sites and in fieldwork.
Risk 4	Increased operating costs due to climate change that is exacerbated by a large number of sites (e.g. increasing insurance premiums, increased price of greenhouse emissions impacting participation in carbon markets, electricity costs for cooling of equipment, capital replacement costs).	Transition	Operational/ Policy	Short, medium and long-term	This risk is anticipated to reduce funding available for CSIRO's operations, with potential reductions in CSIRO's research. CSIRO has not been affected to date but increased insurance and electricity costs are anticipated to affect CSIRO's budget in the short- to medium-term.
Risk 5	Changes to distribution, intensity and frequency of acute hazard events will cause the destruction/damage to property, assets, facilities, animals/livestock.	Physical	Operational	Short, medium and long-term	Some sites – including farm sites and city sites – have been affected, with the effects expected to increase. Increased insurance costs, which reduce funding available to regular operations, are also anticipated.
Risk 6	Changes to distribution, intensity and frequency of climate hazards will result in the redirection of research funding to mitigate short-term impacts for CSIRO's operations.	Physical	Policy	Short, medium and long-term	In the short-term, this will reduce funding for CSIRO's research and development functions.
Risk 7	CSIRO does not mitigate its climate risks that impact its reputation and social license to operate.	Transition	Operational	Short, medium and long-term	CSIRO's operating model is heavily dependent on reputation and social licence. No current impacts, but potential over the medium- to long-term, which would disrupt research programs.
Risk 8	Changing climate research priorities and offerings into the future, could result in a loss of external revenue streams with partners and collaborators.	Transition	Operational	Short, medium and long-term	<i>Impacts still being determined.</i>

CSIRO also identified **6 new climate-related opportunities** impacting the organisation's operating model and ability to deliver public policy. CSIRO is also in the process of implementing an opportunity management approach, developed in alignment with the [*Australian Government's Approach to Climate Risk and Opportunity Management in the Public Sector 2024–2026*](#).

MATERIAL CLIMATE-RELATED OPPORTUNITIES		OPPORTUNITY TYPE	IMPACT TYPE	TIME HORIZONS	CURRENT (2025–26) AND ANTICIPATED EFFECTS OF CLIMATE-RELATED OPPORTUNITIES ON CSIRO'S OPERATIONAL MODEL
Opportunity 1	Changes to distribution, intensity and frequency of climate hazard events creates public demand and interest for responsible scientific endeavour to better understand, explore new research questions, adapt and build resilience to the impacts of a warming climate.	Physical	Policy	Short, medium and long-term	This opportunity could increase funding and collaboration opportunities, reducing operating risk over time.
Opportunity 2	Australia's clean energy transition will increase the need for responsible scientific endeavour to lead associated technological, industrial, social and policy shifts (including industrial decarbonisation and resilience).	Transition	Policy	Short, medium and long-term	This opportunity could increase funding and collaboration opportunities, reducing operating risk over time.
Opportunity 3	CSIRO's contributions to understanding and managing the impacts of climate change and enabling energy transition enhance the organisations reputation as an impartial scientific advisor and as a sector leader.	Transition	Operational	Short, medium and long-term	This opportunity could increase funding and collaboration opportunities, reducing operating risk over time. Strong reputation could also lead to recruitment and retention benefits.
Opportunity 4	CSIRO's action on climate change and the uptake of low carbon technologies will result in CSIRO being seen as a more attractive potential partner (including advice and assurance services) and appear to have a stronger social license to operate.	Transition	Operational/ Policy	Short, medium and long-term	This opportunity could increase funding and collaboration opportunities, reducing operating risk over time.
Opportunity 5	There is an opportunity that climate risk and opportunity management within CSIRO's property portfolio consolidation will reduce operating costs, build the resilience of CSIRO's energy supply and enhance organisational resilience to the impacts of climate hazards and risks.	Transition	Operational	Short, medium and long-term	This opportunity could offset increased costs of CSIRO's operations, and potentially create long-term cost reductions, for reinvestment into CSIRO's research.
Opportunity 6	CSIRO's role in delivering impactful work supporting the climate change/energy transition will increase employee satisfaction and support talent attraction.	Transition	Operational	Short, medium and long-term	Strong reputation and employee satisfaction is anticipated to have long-term recruitment and retention benefits.

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