

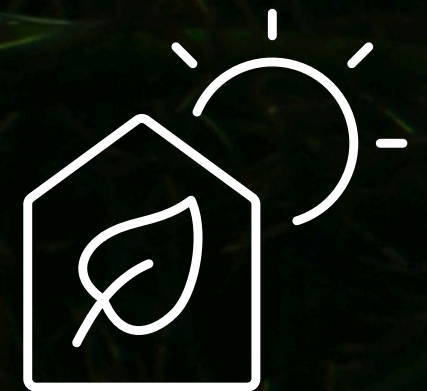


Compliance Preparedness

Carbon emission landscape 2025

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Why Should You Get Ready for Environmental Reporting?

With pressure growing for **voluntary climate reporting** and the introduction of **mandatory climate reporting requirements** coming into effect under The Australian Accounting Standards Board (AASB)*, Australian businesses need expert support to develop effective climate strategies and ensure compliance.



How we can help

To help your organisation **meet these new requirements** while **creating long-term business value**, 4tomorrow specialises in:

- ▶ **Comprehensive carbon reporting**
- ▶ **Decarbonisation planning**
- ▶ **Supply chain engagement**

*See the [Australian Sustainability Reporting Standard AASB S2 Climate-Related Disclosures Report](#).

Understanding Your Reporting Obligations

First, let's determine if your organisation needs to report!

You're required to report in line with AASB S2 if you are **required to publish financial statements under the Corporations Act** - *including public companies, large proprietary companies, and registered schemes*. Reporting is being phased in based on a range of entity size and emissions criteria. See the criteria below to understand if your organisation falls under Group 1, 2 or 3 and know your timeline:

Who and When?		Entities captured by Corps Act Ch 2M financial reporting obligations:				
Reporting Period on or after:	First report due <i>FY reporting</i>	a) Large listed and unlisted entities and their controlled entities meeting 2 of 3 criteria:			b) NGER Reporters	c) Super funds & investment schemes
		<i>Cons. revenue</i>	<i>Gross assets</i>	<i>Employees FTE</i>		
<u>Group 1</u> 1 Jan 25	After 30 June 2026	\$500m	\$1b	500	NGER publication threshold	
<u>Group 2</u> 1 Jul 26	After 30 June 2027	\$200m	\$500m	250	All NGER reporters	\$5b AUM
<u>Group 3</u> 1 Jul 27	After 30 June 2028	\$50m	\$25m	100		



Understanding Scope 3 Emissions

Your Value Chain's Carbon Footprint

Why Scope 3 Matters

- ▶ Represents up to 80-90% of total emissions for most companies
- ▶ Critical for achieving net-zero targets
- ▶ Required under AASB S2 reporting standards

Key Challenges

- ▶ Data collection across complex supply chains
- ▶ Supplier engagement and coordination
- ▶ Measurement methodology selection
- ▶ Verification and assurance requirements

Required Reporting Categories

Upstream Activities

- ▶ Purchased goods and services
- ▶ Business travel
- ▶ Employee commuting
- ▶ Transportation and distribution

Downstream Activities

- ▶ Use of sold products
- ▶ End-of-life treatment
- ▶ Investments and financing
- ▶ Leased assets

Our Approach

We help you navigate Scope 3 complexity through:

- ▶ **Systematic value chain mapping**
- ▶ **Supplier engagement programs**
- ▶ **Data collection frameworks**
- ▶ **Emission calculation tools**
- ▶ **Verification support**

Benefits of Early Adoption and Voluntary Reporting

Organisations that voluntarily embrace sustainability reporting **gain significant competitive advantages**.

Future Focus' researches show that Australian companies that voluntarily report on their carbon emissions **consistently outperform peers**, with high-scoring businesses reporting: **better profits, stronger customer growth, and improved talent retention**.

81%

in profits

vs 48% without reporting

86%

in customer growth

vs 60% without reporting



Improved talent retention

By starting early, you can **gain a deeper understanding of your environmental impact** and develop the necessary expertise to make meaningful adjustments. This proactive approach not only helps in building authentic sustainability practices but also **positions your company favorably with investors and stakeholders**. By being proactive, your business can avoid the stress of compliance deadlines and unlock real value. **Integrate sustainability into your core strategy now to achieve long-term benefits.**

How Can 4tomorrow Support Your Journey?



1. Comprehensive Emissions Measurement

We help you **establish accurate baselines** across all emission scopes:

- ▶ **Scope 1:** Direct emissions from owned operations
- ▶ **Scope 2:** Indirect emissions from purchased energy
- ▶ **Scope 3:** Value chain emissions, including suppliers



2. Strategic Decarbonisation Planning

We transform compliance requirements into **strategic opportunities** by:

- ▶ **Developing** science-based emission reduction targets
- ▶ **Creating** practical decarbonisation roadmaps
- ▶ **Identifying** cost-effective reduction opportunities
- ▶ **Forecasting** emissions trajectories under different scenarios

How Can 4tomorrow Support Your Journey?



3. Supply Chain Engagement

Our proven approach helps you:

- ▶ **Map** and **engage** key suppliers
- ▶ **Establish** data collection protocols
- ▶ **Build** supplier capability
- ▶ **Identify** collaboration opportunities for emission reductions



4. Reporting and Compliance Support

We ensure to **aid your reporting requirements** across:

- ▶ Governance structures
- ▶ Strategy development
- ▶ Risk management frameworks
- ▶ Metrics and targets
- ▶ Climate scenario analysis

Services Tailored to Your Timeline



Pre-Compliance Phase

- ▶ Baseline emissions assessment
- ▶ Gap analysis
- ▶ Data collection system review
- ▶ Implementation roadmap development



Implementation Phase

- ▶ Data collection and verification
- ▶ Emission calculations and assurance
- ▶ Report preparation and review

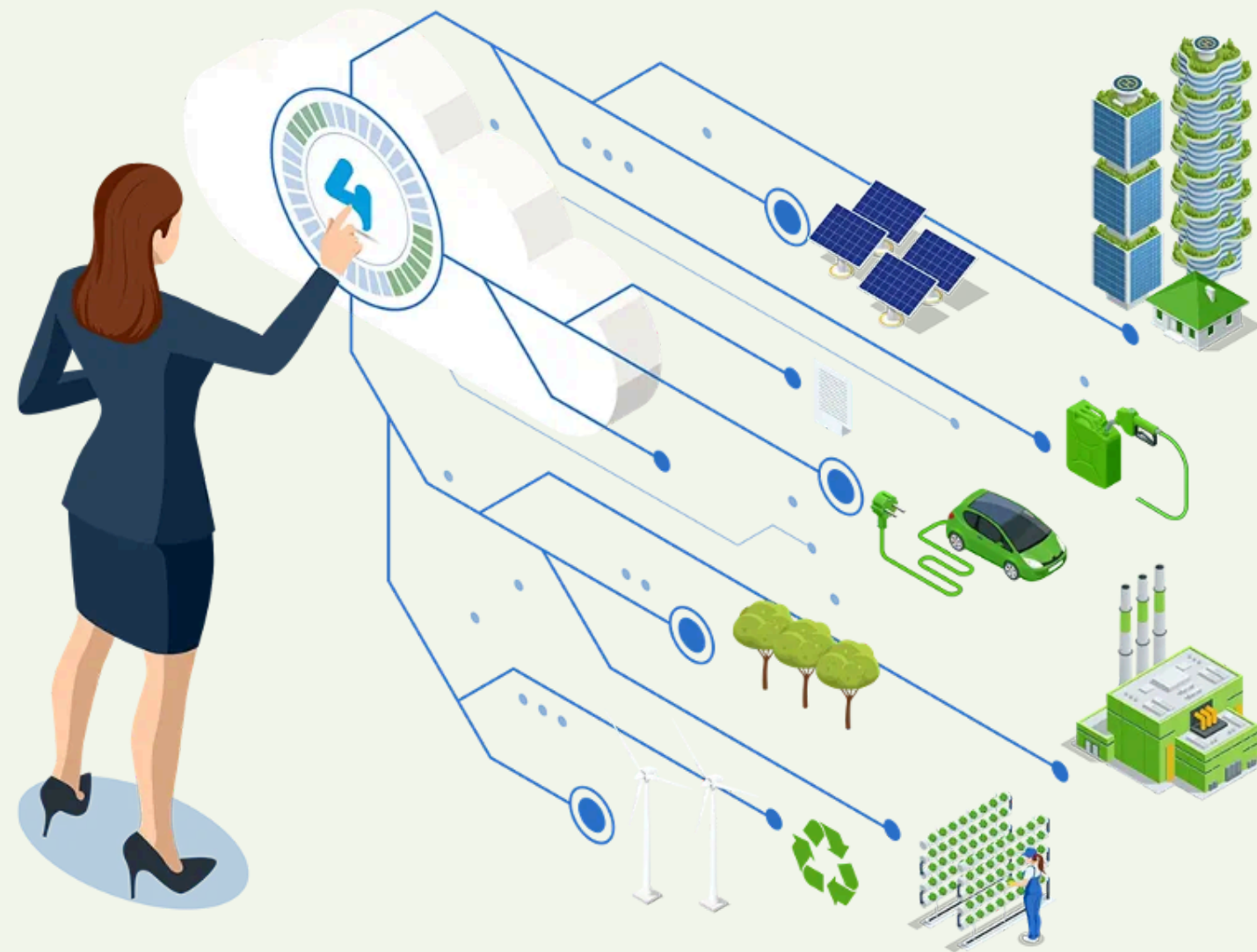


Ongoing Support

- ▶ Regular data collection and verification
- ▶ Performance tracking against targets
- ▶ Strategy refinement and updates
- ▶ Stakeholder engagement support
- ▶ Continuous improvement recommendations



Why Choose 4tomorrow?



- ▶ **Deep expertise in carbon accounting and reporting**

We provide accurate data and insights to help you understand your carbon footprint and identify opportunities for reduction.

- ▶ **Proven methodologies aligned with global standards**

Our reporting capabilities adhere to TCFD, GRI, and GHG Protocol standards, ensuring alignment with international benchmarks.

- ▶ **Practical experience across diverse sectors**

Our solutions are tailored to suit businesses of all sizes, spanning a wide range of industries.

- ▶ **Focus on building internal capability**

We empower your team with the tools, knowledge, and confidence to drive long-term sustainability efforts.

- ▶ **End-to-end support from baseline to strategy**

We develop practical, actionable plans that allow you to take immediate steps on your journey towards net zero.



Next Steps

Step 1. Contact us for an initial consultation. We'll assess your current position and reporting timeline and develop a tailored proposal to meet your needs.

Step 2. **Begin your journey to compliance and climate leadership!**

Don't wait until reporting becomes mandatory. Early preparation ensures smooth compliance and can deliver strategic advantages.

Contact 4tomorrow today to discuss how we can support your climate reporting journey.

Let us help future-proof
your business
and reduce your
environmental impact

The time for climate action is NOW and
the hardest decision is just getting started!

REQUEST A DEMO

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info@4tomorrow.com.au

The logo for 4tomorrow, featuring a stylized green number '4' followed by the word 'tomorrow' in a white, lowercase, sans-serif font. The background is a dark, moody photograph of lush green foliage, including large, heart-shaped leaves with prominent veins and some leaves with natural holes (fenestrations), typical of tropical plants like Monstera. The lighting is soft and focused on the leaves, creating a sense of depth and texture.

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