

## Summary of Sustainability Reporting, Assurance and Ethics Requirements in Australia

## Agenda Item 6 (c)

	31 December 2025	30 June 2026	31 December 2026	30 June 2027	31 December 2027	30 June 2028	31 December 2028	30 June 2029
<b>Group 1</b>								
Reporting (CA 2001) <sup>1</sup>	AASB S2 <b>Excluding Scope 3</b> <sup>2</sup>	AASB S2 Excluding Scope 3	<b>AASB S2 Including Scope 3</b>	AASB S2 Including Scope 3	AASB S2 Including Scope 3	AASB S2 Including Scope 3	AASB S2 Including Scope 3	AASB S2 Including Scope 3
Assurance (ASSA 5010) <sup>3</sup>	Limited assurance on some disclosures (no Scope 3)	Limited assurance on some disclosures (no Scope 3)	Limited assurance on some disclosures <b>No assurance over Scope 3</b>	<b>Limited assurance, including Scope 3</b>	Limited assurance, including Scope 3	Limited assurance, including Scope 3	Limited assurance, including Scope 3	<b>Reasonable assurance</b> , including Scope 3
Ethics & Independence <sup>4</sup>	Part 4A and 4B	Part 4A and 4B	Part 4A and Part 5 <b>Disclosure for EE to TCWG</b> <sup>5</sup>	Part 4A and Part 5 <b>Public Disclosure for VCC</b> <sup>6</sup> <b>Disclosure for EE to TCWG</b>	Part 4A and Part 5 Public Disclosure for VCC <b>EE applies</b>	Part 4A and Part 5 Public Disclosure for VCC EE applies	Part 4A and Part 5 Public Disclosure for VCC EE applies	Part 4A and Part 5 <b>Apply VCC</b> EE applies
<b>Group 2</b>								
Reporting				AASB S2 <b>Excluding Scope 3</b>	AASB S2 Excluding Scope 3	<b>AASB S2 including Scope 3</b>	AASB S2 including Scope 3	AASB S2 including Scope 3
Assurance (ASSA 5010)				Limited assurance on some disclosures (no Scope 3)	Limited assurance on some disclosures (no Scope 3)	<b>Limited assurance, including Scope 3</b>	Limited assurance, including Scope 3	Limited assurance, including Scope 3
Ethics & Independence				Part 4A and Part 5 <b>Disclosure for EE to TCWG</b>	Part 4A and Part 5 <b>EE applies</b>	Part 4A and Part 5 <b>Public Disclosure for VCC</b> EE applies	Part 4A and Part 5 Public Disclosure for VCC EE applies	Part 4A and Part 5 <b>Apply VCC</b> EE applies
<b>Group 3</b>								
Reporting						AASB S2 <b>Excluding Scope 3</b>	AASB S2 Excluding Scope 3	<b>AASB S2 including Scope 3</b>
Assurance (ASSA 5010)						Limited assurance on some disclosures (no Scope 3)	Limited assurance on some disclosures (no Scope 3)	<b>Limited assurance</b> , including Scope 3
Ethics & Independence						Part 4A and Part 5 <b>EE applies</b>	Part 4A and Part 5 <b>EE applies</b>	Part 4A and Part 5 <b>Apply VCC</b> EE applies

<sup>1</sup> Note that this table only addresses **mandatory** reporting and assurance for Sustainability Reports required under Chapter 2M of the *Corporations Act 2001*. The same auditor (i.e. audit firm, authorised audit company or individual auditor) provides assurance over the financial report and information in the sustainability report. For these entities, the lead auditors for the financial report and information in the sustainability report must be registered company auditors.

<sup>2</sup> AASB S2.C4(b)

<sup>3</sup> Refer to the Appendix in [Auditing Standard ASSA 5010](#) for the Diagrammatic representation of assurance phasing.

<sup>4</sup> **AESSA applicable** from 1 January 2026, except for value chain components (VCC) which is applicable from 1 July 2028. External experts (EE) applicable from 1 January 2026 with disclosure to TCWG required for periods ending before 31 December 2027.

<sup>5</sup> **Disclosure for EE to TCWG**: Where the relief allowed by a transitional provision is used, the Firm or Network Firm shall disclose to Those Charged with Governance of the Sustainability Assurance Client the use of the provision for the relevant External Expert(s).

<sup>6</sup> **Public disclosure for VCC**: The Group Sustainability Assurance Firm shall publicly disclose that Independence provisions applicable to assurance work performed at Value Chain Components under the AESSA have not been applied, pursuant to a deferred effective date for such provisions as specified in the AESSA.