

APA FY24 Climate Data Book



APA FY24 Climate Data Book



Important notice

This FY24 Climate Data Book (**Data Book**) has been prepared for the purpose of providing APA stakeholders with information regarding our approach to climate issues related to our business. It has not been prepared as financial, investment or other advice or to provide any guidance in relation to the future position or performance of APA.

This Data Book contains forward-looking information and statements of opinion. Forward-looking statements may include, but are not limited to, statements regarding APA's climate-related plans and strategies, the impact of climate change and other climate-related issues for APA, energy transition scenarios, actions of third parties, and external enablers such as technology development and commercialisation, policy support, market support, and energy and offsets availability. Forward-looking statements can generally be identified by the use of words such as 'plan', 'will', 'may', 'believe', 'should', and other similar expressions.

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Reporting framework alignment

This Data Book provides a summary of APA's alignment with the reporting standards of the Task Force on Climate-related Financial Disclosures (TCFD), Sustainability Accounting Standards Board (SASB) and Global Reporting Initiative (GRI).

For additional information about APA's FY24 climate-related performance, see APA's Climate Report 2024 and APA's Climate Transition Plan (2022).

Contact us

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Energy

Energy consumption and production

Year-end 30 June	SASB	GRI	UoM	FY24	FY23	FY22	FY21
Gas Infrastructure							
Energy consumed total		302-1	PJ	7	23	25	21
Energy consumed net		302-1	PJ	6	7	7	7
Energy produced			PJ	1	16	18	14
Power Generation Infrastructure							
Energy consumed total	RR-ST-130a.1	302-1	PJ	32	19	21	21
Energy consumed net	RR-ST-130a.1	302-1	PJ	18	9	10	10
Energy produced	RR-ST-130a.1		PJ	14	10	11	11
Electricity Transmission Infrastructure							
Energy consumed total	RR-ST-130a.1	302-1	PJ	0.8	0.8	0.4	0.3
Energy consumed net	RR-ST-130a.1	302-1	PJ	0.8	0.8	0.4	0.3
Energy produced	RR-ST-130a.1		PJ	0.0	0.0	0.0	0.0

Greenhouse Gas (GHG) emissions

Operational GHG emissions by asset class and total, including performance against targets and goals¹

Year-end 30 June	SASB	GRI	UoM	FY24	FY23	FY22	FY21	
Gas Infrastructure				UoM	FY24	FY23	FY22	FY21
Scope 1			t CO2-e	543,917	598,218	617,205	558,744	
Scope 2 (market method)			t CO2-e	-	-	10,636	8,660	
Total Scope 1 and Scope 2 (market method) (gross)	EM-MD-110a.1 IF-EU-110a.1		t CO2-e	543,917	598,218	627,840	567,404	
Scope 2 (location method)			t CO2-e	7,329	9,578	10,636	8,660	
Scope 1 adjustment (due to re-baselining for NGER method change for natural gas storage fugitive emissions)			t CO2-e	-	-	-	36,057	
Scope 1 adjustment (due to re-baselining for Orbest divestment)			t CO2-e	-	(66,236)	(70,971)	(43,948)	
Scope 1 adjustment (due to re-baselining for historical reporting error associated with fuel gas emissions at Moomba compressor station)			t CO2-e	-	-	10,873	6,528	
Scope 1 adjustment (due to re-baselining for NGER calculation change for gas distribution fugitive emissions)			t CO2-e	-	-	(14,035)	(13,692)	
Scope 1 adjustment (due to re-baselining for historical reporting error associated with fugitive emissions on the VTS)			t CO2-e	-	1,255	1,255	1,255	
Scope 2 adjustment (due to re-baselining for Orbest divestment)			t CO2-e	-	-	(38)	(92)	
Total Scope 1 and Scope 2 (adjusted) (gross)	EM-MD-110a.1 IF-EU-110a.1		t CO2-e	543,917	533,237	554,925	553,512	
Gas Infrastructure emissions change compared to base year (adjusted) (gross)				t CO2-e	(9,595)	(20,275)	1,412	
				%	-1.7%	-3.7%	0.3%	
Carbon offsets surrendered			#	(45,590)	(7,363)	(19,537)	-	
Carbon offsets surrendered for true-up ²			#	-	(9,400)	-	-	
Total Scope 1 and Scope 2 (adjusted) (net)	EM-MD-110a.1 IF-EU-110a.1		t CO2-e	498,327	516,474	535,388		
Gas Infrastructure emissions change compared to base year (net)				t CO2-e	(55,185)	(37,038)	(18,124)	
				%	-10.0%	-6.7%	-3.3%	
Power Generation Infrastructure				UoM	FY24	FY23	FY22	FY21
Scope 1			t CO2-e	1,361,334	781,029	875,741	871,083	
Scope 2 (market method)			t CO2-e	-	-	2,566	2,138	
Total Scope 1 and Scope 2 (market method) (gross)	IF-EU-110a.2		t CO2-e	1,361,334	781,029	878,307	873,221	
Scope 2 (location method)			t CO2-e	1,304	1,141	2,566	2,138	
Scope 1 adjustment (due to re-baselining for Newman Power Station)			t CO2-e	-	379,196	389,496	202,430	
Scope 1 adjustment (due to re-baselining for Port Headland Power Station)			t CO2-e	-	352,397	389,478	412,528	
Scope 2 adjustment			t CO2-e	-	-	-	-	
Total Scope 1 and Scope 2 (adjusted) (gross)	IF-EU-110a.2		t CO2-e	1,361,334	1,512,622	1,657,281	1,488,179	
Total electricity generation			MWh	3,996,556	2,864,313	3,124,932	3,031,642	
Electricity generation adjustment (due to re-baselining for Newman Power Station)			MWh	-	798,399	673,796	291,052	
Electricity generation adjustment (due to re-baselining for Port Headland Power Station)			MWh	-	461,349	507,307	551,410	
Total electricity generation (adjusted) (gross)			MWh	3,996,556	4,124,061	4,306,035	3,874,104	
Power generation intensity (adjusted)			t CO2-e / MWh	0.34	0.37	0.38	0.38	
Power generation emissions intensity change compared to base year (adjusted) (gross)	IF-EU-110a.2		t CO2-e / MWh	(0.044)	(0.017)	0.001		
				%	-11.3%	-4.5%	0.2%	
ACCU issued			#	53,575				
Total Scope 1 and Scope 2 (adjusted) (net)			t CO2-e	1,414,909				
Electricity Transmission Infrastructure				UoM	FY24	FY23	FY22	FY21
Scope 1			t CO2-e	76	91	31	152	
Scope 2 (market method) - line loss ³			t CO2-e	129,718	137,643	76,737	68,264	
Scope 2 (market method) - grid electricity			t CO2-e	-	-	2,755	2,729	
Total Scope 1 and Scope 2 (market method including line losses) (gross)	IF-EU-110a.2		t CO2-e	129,794	137,733	79,523	71,145	
Total Scope 1 and Scope 2 (market method excluding line losses) (gross)	IF-EU-110a.2		t CO2-e	76	91	2,786	2,881	
Scope 2 (location method) - line loss			t CO2-e	129,718	137,643	76,737	68,264	
Scope 2 (location method) - grid electricity			t CO2-e	3,491	3,656	2,755	2,729	
Scope 1 adjustment (due to Basslink acquisition) ⁴			t CO2-e	-	-	4	4	
Scope 2 adjustment - line loss (due to Basslink acquisition) ⁴			t CO2-e	-	-	70,298	70,298	
Scope 2 adjustment - grid electricity (due to Basslink acquisition) ⁴			t CO2-e	-	-	1,286	1,286	
Total Scope 1 and Scope 2 (adjusted including line losses) (gross)			t CO2-e	129,794	137,733	151,111	142,733	
Total Scope 1 and Scope 2 (adjusted excluding line losses) (gross)			t CO2-e	76	91	4,076	4,172	
Electricity transmission emissions (Scope 1 and Scope 2 (adjusted excluding line loss) change compared to base year (gross))				t CO2-e	(4,095)	(4,081)	(96)	
				%	-98%	-98%	-2%	

Greenhouse Gas (GHG) emissions

Total		UoM	FY24	FY23	FY22	FY21
Scope 1						
	305-1	t CO ₂ -e	1,905,327	1,379,338	1,492,977	1,429,979
Scope 2 (market method) - line loss		t CO ₂ -e	129,718	137,643	76,737	68,264
Scope 2 (market method) - grid electricity		t CO ₂ -e	-	-	15,956	13,527
Total Scope 1 and Scope 2 (market method) (gross)	EM-MD-110a.1 IF-EU-110a.1 IF-EU-110a.2	t CO₂-e	2,035,046	1,516,981	1,585,670	1,511,770
Scope 2 (location method) - line loss		t CO ₂ -e	129,718	137,643	76,737	68,264
Scope 2 (location method) - grid electricity		t CO ₂ -e	12,125	14,375	15,956	13,527
Scope 1 adjustments	305-1	t CO ₂ -e	-	666,612	706,100	601,162
Scope 2 adjustments		t CO ₂ -e	-	71,547	-	71,492
Total Scope 1 and Scope 2 (adjusted) (gross)	EM-MD-110a.1 IF-EU-110a.1 IF-EU-110a.2	t CO₂-e	2,035,046	2,183,593	2,363,316	2,184,424
Carbon offsets surrendered		#	(45,590)	(16,763)	(19,537)	-
ACCUs issued		#	53,575	-	-	-
Total Scope 1 and Scope 2 (adjusted) (net)	EM-MD-110a.1 IF-EU-110a.1 IF-EU-110a.2	t CO₂-e	2,043,031	2,166,830	2,343,779	2,184,424
Zero direct emission vehicles (ZDEVs) (as at 30 June)		No. of ZDEVs	8	5		
Percentage of fleet that is ZDEV (as of 30 June)		%	2%	2%		
Renewable electricity as a percentage of grid electricity consumed		%	100%	100%		
Electricity - grid consumed		MWh	19,039	21,563		
LGC volume to meet 100% Renewable Energy commitment		#	19,039	21,563		
LGCs surrendered - voluntary		#	15,200	19,000		
LGCs surrendered - regulatory ⁵		#	3,565	4,052		
Total LGCs surrendered		#	20,255	23,052		
LGC surplus/deficit carried forward from prior reporting period		#	1,489	-		
LGC true-up (surplus/deficit). Note: carried forward to next reporting period		#	1,215	1,489		
Percentage of Scope 1 GHG emissions covered under an emissions-limiting regulation	EM-MD-110a.1 IF-EU-110a.1	%	84%	75%		

Operational scope 1 GHG emissions by greenhouse gas split by asset class and total⁶

Year-end 30 June	SASB	GRI	UoM	FY24	FY23	FY22	FY21
Gas Infrastructure							
			UoM	FY24	FY23	FY22	FY21
Methane (CH ₄)	EM-MD-110a.1 IF-EU-110a.1		t CO ₂ -e	256,349	262,658	278,418	224,630
			t	9,155	9,381	9,943	8,022
Carbon dioxide (CO ₂)	EM-MD-110a.1 IF-EU-110a.1		t CO ₂ -e	287,354	335,081	338,289	333,672
			t	287,354	335,081	338,289	333,672
Nitrous oxide (N ₂ O)	EM-MD-110a.1 IF-EU-110a.1		t CO ₂ -e	214	479	498	442
			t	1	2	2	2
Sulphur hexafluoride (SF ₆)	EM-MD-110a.1 IF-EU-110a.1		t CO ₂ -e	-	-	-	-
			t	-	-	-	-
Power Generation Infrastructure							
			UoM	FY24	FY23	FY22	FY21
Methane (CH ₄)	IF-EU-110a.2		t CO ₂ -e	2,709	1,559	1,744	1,834
			t	97	56	62	66
Carbon dioxide (CO ₂)	IF-EU-110a.2		t CO ₂ -e	1,357,814	778,957	873,419	868,440
			t	1,357,814	778,957	873,419	868,440
Nitrous oxide (N ₂ O)	IF-EU-110a.2		t CO ₂ -e	811	466	515	513
			t	3	2	2	2
Sulphur hexafluoride (SF ₆)	IF-EU-110a.2		t CO ₂ -e	-	47	62	296
			t	-	0.002	0.003	0.013
Electricity Transmission Infrastructure							
			UoM	FY24	FY23	FY22	FY21
Methane (CH ₄)	IF-EU-110a.2		t CO ₂ -e	0.050	0.021	0.004	0.069
			t	0.002	0.001	0.000	0.002
Carbon dioxide (CO ₂)	IF-EU-110a.2		t CO ₂ -e	34	14	3	38
			t	34	14	3	38
Nitrous oxide (N ₂ O)	IF-EU-110a.2		t CO ₂ -e	0.196	0.083	0.018	0.254
			t	0.001	0.000	0.000	0.001
Sulphur hexafluoride (SF ₆)	IF-EU-110a.2		t CO ₂ -e	42	76	28	113
			t	0.002	0.003	0.001	0.005
Total							
			UoM	FY24	FY23	FY22	FY21
Methane (CH ₄)	IF-EU-110a.2		t CO ₂ -e	259,058	264,217	280,162	226,464
			t	9,252	9,436	10,006	8,088
Methane adjustment (due to re-baselining for NGER method change for natural gas storage fugitive emissions)			t	-	-	-	1,287
Methane adjustment (due to re-baselining for Orbost divestment)			t	-	(560)	(566)	(54)
Methane adjustment (due to re-baselining for historical reporting error associated with fuel gas emissions at Moomba compressor station)			t	-	-	0.754	0.452
Methane adjustment (due to re-baselining for NGER calculation change for gas distribution fugitive emissions)			t	-	-	(500)	(488)
Methane adjustment (due to Basslink acquisition)			t	-	-	0.0002	0.0002
Methane adjustment (due to re-baselining for Newman Power Station acquisition)			t	-	27	28	14
Methane adjustment (due to re-baselining for Port Hedland Power Station acquisition)			t	-	24	27	28
Methane adjustment (due to re-baselining for historical reporting error associated with fugitive emissions on the VTS)			t	-	45	45	45
Methane (CH₄) (adjusted)	IF-EU-110a.2		t	9,252	8,972	9,040	8,920
Carbon dioxide (CO ₂)	IF-EU-110a.2		t CO ₂ -e	1,645,202	1,114,053	1,211,711	1,202,150
			t	1,645,202	1,114,053	1,211,711	1,202,150



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Greenhouse Gas (GHG) emissions

Nitrous oxide (N ₂ O)	IF-EU-110a.2	t CO ₂ -e	1,026	945	1,013	955
		t	4	4	4	4
Sulphur hexafluoride (SF ₆)	IF-EU-110a.2	t CO ₂ -e	42	123	90	409
		t	0.002	0.005	0.004	0.017

Greenhouse Gas (GHG) emissions

Equity Share GHG emissions by asset class and total

Year-end 30 June	SASB	GRI	UoM	FY24	FY23
Gas Infrastructure					
			UoM	FY24	FY23
Scope 1			t CO ₂ -e	515,043	544,953
Scope 2 (market method) ⁷			t CO ₂ -e	184	213
Total Scope 1 and Scope 2 (market method) (gross)	EM-MD-110a.1	IF-EU-110a.1	t CO₂-e	515,227	545,166
Power Generation Infrastructure⁸					
			UoM	FY24	FY23
Scope 1			t CO ₂ -e	1,259,168	932,586
Scope 2 (market method) ⁷			t CO ₂ -e	47	16
Total Scope 1 and Scope 2 (market method) (gross)	IF-EU-110a.2		t CO₂-e	1,259,215	932,602
Power generation intensity			t CO ₂ -e / MWh	0.32	
Electricity Transmission Infrastructure					
			UoM	FY24	FY23
Scope 1			t CO ₂ -e	3	21
Scope 2 (market method) - line loss			t CO ₂ -e	81,981	74,215
Scope 2 (market method) - grid electricity ⁷			t CO ₂ -e	-	-
Total Scope 1 and Scope 2 (market method)	IF-EU-110a.2		t CO₂-e	81,984	74,236
Total					
			UoM	FY24	FY23
Scope 1			t CO ₂ -e	1,774,214	1,477,559
Scope 2 (market method) - line loss			t CO ₂ -e	81,981	74,215
Scope 2 (market method) - grid electricity ⁷			t CO ₂ -e	231	229
Total Scope 1 and Scope 2 (market method)	EM-MD-110a.1	IF-EU-110a.1	t CO₂-e	1,856,426	1,552,004

Scope 3 GHG emissions by category

Year-end 30 June	SASB	GRI	UoM	FY24	FY23	FY22	FY21	FY20
Upstream (gross)								
Category 1: Purchased goods and services (including capital goods)		305-3	t CO ₂ -e	213,459	325,956	280,898	171,425	137,726
Category 3: Fuel and energy related activities		305-3	t CO ₂ -e	238,590	205,675	215,237	214,642	418,351
Category 5: Waste		305-3	t CO ₂ -e	759	1,104	1,023	1,660	1,833
Category 6: Business travel		305-3	t CO ₂ -e	7,757	5,646	2,265	1,832	4,739
Category 7: Employee commuting ⁹		305-3	t CO ₂ -e	2,451	2,812	2,512	2,316	1,886
Downstream (gross)								
Category 11: Use of sold products		305-3	t CO ₂ -e	23,103	52,375	111,331	159,610	144,367
Category 15: Investments		305-3	t CO ₂ -e	178,479	221,716	240,205	220,186	-
Total Upstream and Downstream (gross)		305-3	t CO₂-e	664,598	815,284	853,473	771,671	708,901
Carbon offsets surrendered - due to 100% business travel being offset			#	(7,757)	(5,646)			
Total Upstream and Downstream (net)		305-3	t CO₂-e	656,841	809,638	853,473	771,671	708,901

End-user GHG emissions

Year-end 30 June	SASB	GRI	UoM	FY24	FY23	FY22	FY21	FY20
End-user emissions (upstream and downstream)		305-3	t CO ₂ -e	64,035,270	62,329,409	66,834,654	66,286,223	68,286,483

¹ All calculations are based on Scope 2 market method, except when indicated otherwise.

² A true-up occurs where there is any variance between the pre-assured actuals on which the unit amount is calculated, and assured actuals disclosed.

³ Where there has been no voluntary surrender of LGCs, there will be minor differences in the Scope 2 emissions value calculated between the location-based and market-based methods. This is in part due to the residual mix factor being applied at a national level rather than on a state-by-state basis. Where this is the case i.e., there has been no voluntary surrender of LGCs, we assume the location-based method calculation value also represents the market-based method calculation value. APA has not surrendered LGCs for electricity transmission line losses in the reporting period.

⁴ Emissions for Basslink in FY23 have been applied to FY22 and FY21 as actuals are not available for both years.

⁵ Required to be surrendered by liable entities under the LRET according to the renewable power percentage.

⁶ These values are not adjusted due to re-baselining activity and use the Global Warming Potentials (GWP) from the Intergovernmental Panel on Climate Change Assessment Report 5 based on a 100-year timeframe.

⁷ To determine Scope 2 emissions using the market method, LGCs are only allocated to facilities under APA's operational control.

⁸ Equity share emissions for Newman Power Station and Port Hedland Power Station are calculated based on the period of ownership in FY24 i.e. 1 Nov '23 to 30 June '24.

⁹ Work from home emissions are included in Category 7: Employee commuting for FY24.



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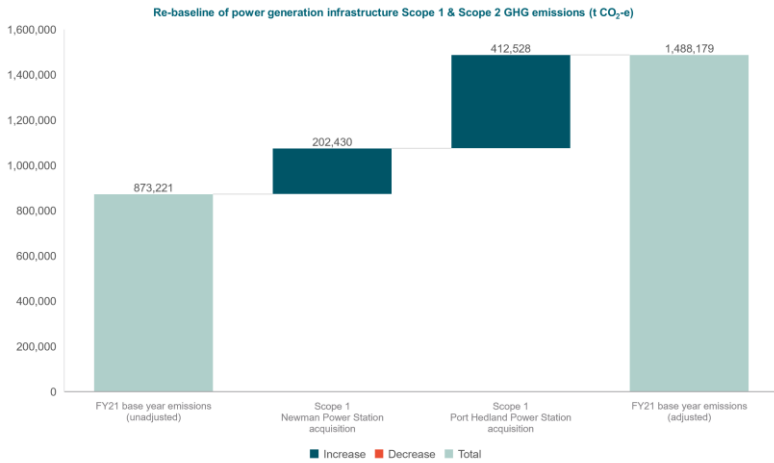
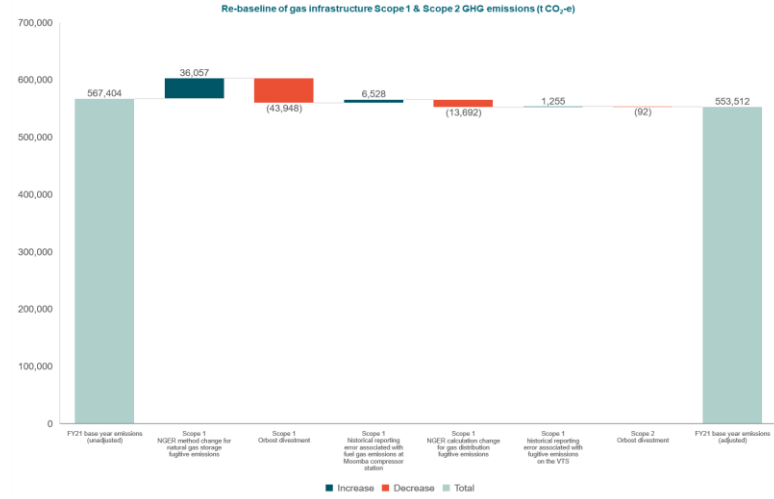
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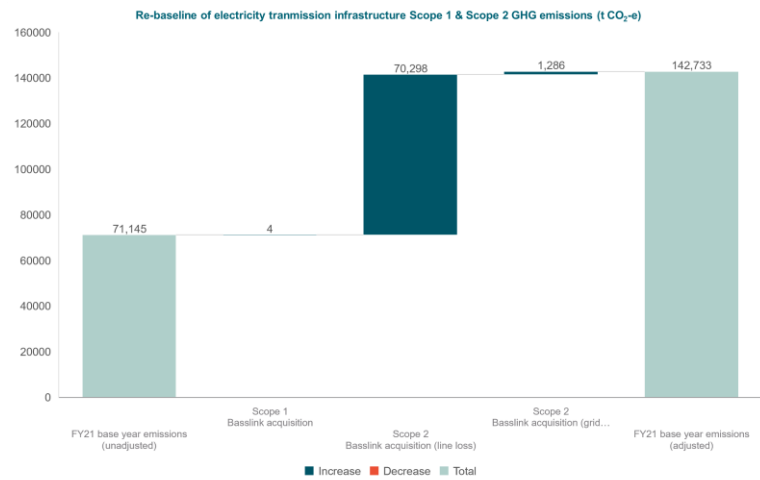
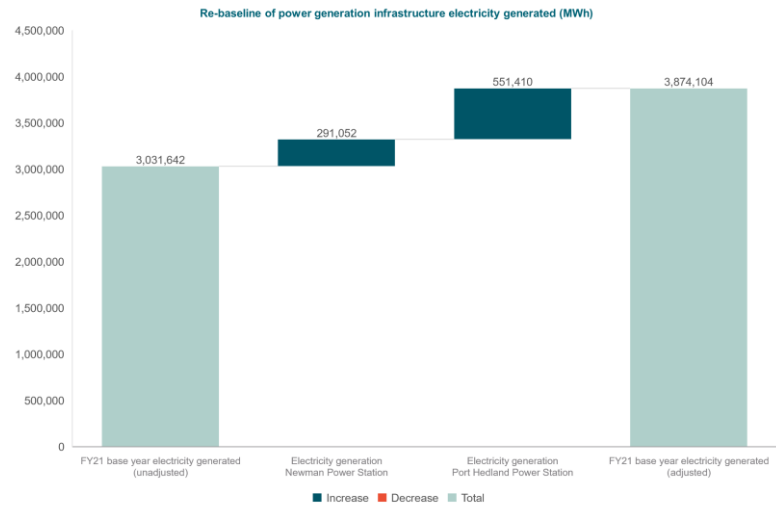
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Large-scale Generation Certificates (LGCs)

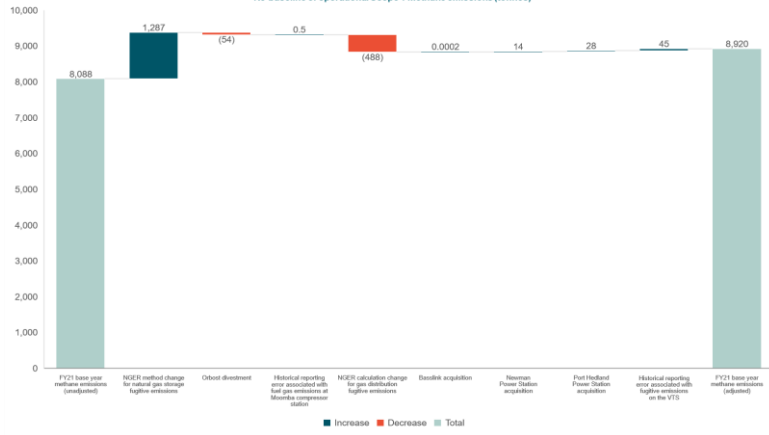
Certificate type	Accreditation code	Fuel source	Generation year	Creation year	Generation state	Registered person ID	Certificate tag	Serial number range	Certificate quantity
LGC	WD00VC39	Wind	2024	2024	VIC	8971	APAFY24RE100	343423-358622	15,200

Re-baselining graphs





Re-baseline of operational Scope 1 Methane emissions (tonnes)



Task Force on Climate-related Financial Disclosures (TCFD) Index

TCFD recommended disclosure				
TCFD recommended disclosure	TCFD disclosure guidance for all sectors			APA response / reference
GOVERNANCE				
Disclose the organisation's governance around climate-related risks and opportunities.	a. Describe the board's oversight of climate-related risks and opportunities.	Guidance for all sectors	In describing the board's oversight of climate-related issues, organisations should consider including a discussion of the following: – processes and frequency by which the board and/or board committees (e.g., audit, risk, or other committees) are informed about climate-related issues;	APA Climate Report 2024, page 56-59 APA Corporate Governance Statement 2024 APA Climate Transition Plan 2022, page 54
			In describing the board's oversight of climate-related issues, organisations should consider including a discussion of the following: – whether the board and/or board committees consider climate-related issues when reviewing and guiding strategy, major plans of action, risk management policies, annual budgets, and business plans as well as setting the organisation's performance objectives, monitoring implementation and performance, and overseeing major capital expenditures, acquisitions, and divestitures;	APA Climate Report 2024, page 56-59 APA Corporate Governance Statement 2024 APA Climate Transition Plan 2022, page 54
			In describing the board's oversight of climate-related issues, organisations should consider including a discussion of the following: – how the board monitors and oversees progress against goals and targets for addressing climate-related issues.	APA Climate Report 2024, page 56-59 APA Corporate Governance Statement 2024 APA Climate Transition Plan 2022, page 54
	b. Describe management's role in assessing and managing climate-related risks and opportunities.	Guidance for all sectors	In describing management's role related to the assessment and management of climate related issues, organisations should consider including the following information: – whether the organisation has assigned climate-related responsibilities to management-level positions or committees; and, if so, whether such management positions or committees report to the board or a committee of the board and whether those responsibilities include assessing and/or managing climate-related issues;	APA Climate Report 2024, page 59-60 APA Corporate Governance Statement 2024 APA Climate Transition Plan 2022, page 54 APA Risk Management Policy 2024
			In describing management's role related to the assessment and management of climate related issues, organisations should consider including the following information: – a description of the associated organisational structure(s);	APA Climate Report 2024, page 59-60 APA Corporate Governance Statement 2024 APA Climate Transition Plan 2022, page 53-54
			In describing management's role related to the assessment and management of climate related issues, organisations should consider including the following information: – processes by which management is informed about climate-related issues;	APA Climate Report 2024, page 59-60 APA Corporate Governance Statement 2024 APA Climate Transition Plan 2022, page 54
STRATEGY				
Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.	a. Describe the climate-related risks and opportunities the organisation has identified over the short, medium, and long term.	Guidance for all sectors	Organisations should provide the following information: – a description of what they consider to be the relevant short-, medium-, and long-term time horizons, taking into consideration the useful life of the organisation's assets or infrastructure and the fact that climate-related issues often manifest themselves over the medium and longer terms	APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 39-40
			Organisations should provide the following information: – a description of the specific climate-related issues potentially arising in each time horizon (short, medium, and long term) that could have a material financial impact on the organisation	APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 39-40
			Organisations should provide the following information: – a description of the process(es) used to determine which risks and opportunities could have a material financial impact on the organisation.	APA Climate Report 2024, page 25-31, 52-55 APA Climate Transition Plan 2022, page 39-40
			Organisations should consider providing a description of their risks and opportunities by sector and/or geography, as appropriate.	APA Climate Report 2024, page 25-31
	b. Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.	Guidance for all sectors	Organisations should consider including the impact on their businesses, strategy, and financial planning in the following areas: – Products and services – Supply chain and/or value chain – Adaptation and mitigation activities – Investment in research and development – Operations (including types of operations and location of facilities) – Acquisitions or divestments – Access to capital	APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 14-17
			Organisations should describe how climate-related issues serve as an input to their financial planning process, the time period(s) used, and how these risks and opportunities are prioritised. Organisations' disclosures should reflect a holistic picture of the interdependencies among the factors that affect their ability to create value over time.	APA Climate Report 2024, page 25, 52-55
			Organisations should describe the impact of climate-related issues on their financial performance (e.g., revenues, costs) and financial position (e.g., assets, liabilities)	APA Climate Report 2024, page 25, 52-55 APA Climate Transition Plan 2022, page 41-50
			If climate-related scenarios were used to inform the organisation's strategy and financial planning, such scenarios should be described.	APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 41-50
		Organisations that have made GHG emissions reduction commitments, operate in jurisdictions that have made such commitments, or have agreed to meet investor expectations regarding GHG emissions reductions should describe their plans for transitioning to a low-carbon economy, which could include GHG emissions targets and specific activities intended to reduce GHG emissions in their operations and value chain or to otherwise support the transition.	APA Climate Report 2024, page 10-33 APA Climate Transition Plan 2022, page 24-38	

	c. Describe the resilience of the organisation's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Guidance for all sectors	Organisations should describe how resilient their strategies are to climate-related risks and opportunities, taking into consideration a transition to a low-carbon economy consistent with a 2°C or lower scenario and, where relevant to the organisation, scenarios consistent with increased physical climate-related risks. Organisations should consider discussing: – where they believe their strategies may be affected by climate-related risks and opportunities Organisations should consider discussing: – how their strategies might change to address such potential risks and opportunities Organisations should consider discussing: – the potential impact of climate-related issues on financial performance (e.g., revenues, costs) and financial position (e.g., assets, liabilities) Organisations should consider discussing: – the climate-related scenarios and associated time horizon(s) considered.	APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 39-50 APA Climate Report 2024, page 10-33 APA Climate Transition Plan 2022, page 39-50 APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 39-50 APA Climate Report 2024, page 25-31 APA Climate Transition Plan 2022, page 44, 47-50 APA Climate Report 2024, page 29-31 APA Climate Transition Plan 2022, page 42-43
RISK MANAGEMENT				
Disclose how the organisation identifies, assesses, and manages climate-related risks.	a. Describe the organisation's processes for identifying and assessing climate-related risks	Guidance for all sectors	Organisations should describe their risk management processes for identifying and assessing climate-related risks. An important aspect of this description is how organisations determine the relative significance of climate-related risks in relation to other risks. Organisations should describe whether they consider existing and emerging regulatory requirements related to climate change (e.g., limits on emissions) as well as other relevant factors considered. Organisations should also consider disclosing the following: – processes for assessing the potential size and scope of identified climate-related risks – definitions of risk terminology used or references to existing risk classification frameworks used.	APA Climate Report 2024, page 25-31, 52-55 APA Climate Transition Plan 2022, page 39-40 APA Climate Report 2024, page 10-33, 49 APA Climate Transition Plan 2022, page 39-40 APA Climate Report 2024, page 52-55 APA Climate Transition Plan 2022, page 39
	b. Describe the organisation's processes for managing climate-related risks.	Guidance for all sectors	Organisations should describe their processes for managing climate-related risks, including how they make decisions to mitigate, transfer, accept, or control those risks. In addition, organisations should describe their processes for prioritising climate-related risks, including how materiality determinations are made within their organisations. In describing their processes for managing climate-related risks, organisations should address the risks, as appropriate.	APA Climate Report 2024, page 52-55 APA Climate Transition Plan 2022, page 39 APA Climate Report 2024, page 52-55 APA Climate Transition Plan 2022, page 39
	c. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organisation's overall risk management.	Guidance for all sectors	Organisations should describe how their processes for identifying, assessing, and managing climate-related risks are integrated into their overall risk management.	APA Climate Report 2024, page 52-55 APA Climate Transition Plan 2022, page 39

METRICS & TARGETS				
Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	a. Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process.	Guidance for all sectors	Organisations should provide the key metrics used to measure and manage climate related risks and opportunities, as well as metrics consistent with the cross-industry, climate-related metric categories.	APA FY24 Climate Data Book, tab 'Energy' and 'GHG emissions' APA Climate Report 2024, page 15-16, 34-51 APA Climate Transition Plan 2022, page 52 APA FY24 Sustainability Data Book, tabs 'Infra & Business Intelligence', 'Environment'
			Organisations should consider including metrics on climate-related risks associated with water, energy, land use, and waste management where relevant and applicable.	APA FY24 Climate Data Book, tab 'Energy' APA Climate Transition Plan 2022, page 52
			Where climate-related issues are material, organisations should consider describing whether and how related performance metrics are incorporated into remuneration policies.	APA Climate Report 2024, page 59 APA Climate Transition Plan 2022, page 6, 9, 36, 52
			Where relevant, organisations should provide their internal carbon prices as well as climate-related opportunity metrics such as revenue from products and services designed for a low-carbon economy. Metrics should be provided for historical periods to allow for trend analysis.	APA Climate Report 2024, page 49 APA Climate Transition Plan 2022, page 52
			Where appropriate, organisations should consider providing forward-looking metrics for the cross-industry, climate-related metric categories, consistent with their business or strategic planning time horizons.	APA Climate Report 2024, page 15-16 and 34-51 (GHG emissions), 29-31 (physical risks), 49 (internal carbon price) APA Climate Transition Plan 2022, page 52
			In addition, where not apparent, organisations should provide a description of the methodologies used to calculate or estimate climate-related metrics.	APA FY24 Greenhouse Gas and Energy Methodology Calculation document
	b. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.	Guidance for all sectors	Organisations should provide their Scope 1 and Scope 2 GHG emissions independent of a materiality assessment, and, if appropriate, Scope 3 GHG emissions and the related risks. All organisations should consider disclosing Scope 3 GHG emissions.	APA FY24 Climate Data Book, tab 'GHG emissions' APA Climate Report 2024, page 62-64 APA Climate Transition Plan 2022, page 18-22
			GHG emissions should be calculated in line with the GHG Protocol methodology to allow for aggregation and comparability across organisations and jurisdictions. As appropriate, organisations should consider providing related, generally accepted industry-specific GHG efficiency ratios.	APA FY24 Climate Data Book, tab 'GHG emissions' APA FY24 Greenhouse Gas and Energy Methodology Calculation document APA Climate Transition Plan 2022, page 18-22
			GHG emissions and associated metrics should be provided for historical periods to allow for trend analysis. In addition, where not apparent, organisations should provide a description of the methodologies used to calculate or estimate the metrics	APA FY24 Climate Data Book, tab 'GHG emissions' APA FY24 Greenhouse Gas and Energy Methodology Calculation document APA Climate Transition Plan 2022, page 18-22
	c. Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets.	Guidance for all sectors	Organisations should describe their key climate-related targets such as those related to GHG emissions, water usage, energy usage, etc., in line with the cross-industry, climate related metric categories in Table A2.1 (p. 79), where relevant, and in line with anticipated regulatory requirements or market constraints or other goals. Other goals may include efficiency or financial goals, financial loss tolerances, avoided GHG emissions through the entire product life cycle, or net revenue goals for products and services designed for a low-carbon economy.	APA Climate Report 2024, page 15-23, 59 APA FY24 Climate Data Book, tab 'GHG emissions' APA Climate Transition Plan 2022, page 24-38
			In describing their targets, organisations should consider including the following: – whether the target is absolute or intensity based; – time frames over which the target applies; – base year from which progress is measured; and – key performance indicators used to assess progress against targets.	APA Climate Report 2024, page 15-23, 34-51 APA Climate Transition Plan 2022, page 24-38, 52
			Organisations disclosing medium-term or long-term targets should also disclose associated interim targets in aggregate or by business line, where available.	APA Climate Report 2024, page 15-23 APA Climate Transition Plan 2022, page 24-38
Where not apparent, organisations should provide a description of the methodologies used to calculate targets and measures.			APA FY24 Greenhouse Gas and Energy Methodology Calculation document APA Climate Transition Plan 2022, page 25-26	

TCFD Supplemental Guidance for Non-Financial Groups - Energy

TCFD recommended disclosure	TCFD disclosure guidance for certain sectors	APA response / reference	
STRATEGY			
<p>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning where such information is material.</p>	<p>Recommended disclosure (b) Describe the impact of climate-related risks and opportunities on the organisation's businesses, strategy, and financial planning.</p>	<p>Supplemental Guidance for Non-Financial Groups</p> <p>Organisations should consider discussing how climate-related risks and opportunities are integrated into their (1) current decision-making and (2) strategy formulation, including planning assumptions and objectives around climate change mitigation, adaptation, or opportunities such as:</p> <ul style="list-style-type: none"> – Research and development (R&D) and adoption of new technology. – Existing and committed future activities such as investments, restructuring, write-downs, or impairment of assets. – Critical planning assumptions around legacy assets, for example, strategies to lower carbon-, energy-, and/or water-intensive operations. – How GHG emissions, energy, and water and other physical risk exposures, if applicable, are considered in capital planning and allocation; this could include a discussion of major acquisitions and divestments, joint-ventures, and investments in technology, innovation, and new business areas in light of changing climate related risks and opportunities. – The organisation's flexibility in positioning/repositioning capital to address emerging climate-related risks and opportunities 	<p>APA Climate Report 2024, page 10-33, 49 APA Climate Transition Plan 2022, page 16-17, 54</p>
METRICS AND TARGETS			
<p>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</p>	<p>Recommended disclosure (a) Disclose the metrics used by the organisation to assess climate related risks and opportunities in line with its strategy and risk management process.</p>	<p>Supplemental Guidance for Non-Financial Groups</p> <p>For all relevant metrics, organisations should consider providing historical trends and forward-looking projections (by relevant country and/or jurisdiction, business line, or asset type). Organisations should also consider disclosing metrics that support their scenario analysis and strategic planning process and that are used to monitor the organisation's business environment from a strategic and risk management perspective.</p>	<p>APA FY24 Climate Data Book, tab 'Energy' and 'GHG emissions' APA Climate Report 2024, page 62-64 APA FY24 Sustainability Data Book, tabs 'Infra & Business Intelligence', 'Environment' APA Climate Transition Plan 2022, page 52</p>
		<p>Organisations should consider providing key metrics related to GHG emissions, energy, water and other physical risk exposures, land use, and, if relevant, investments in climate adaptation and mitigation that address potential financial aspects of shifting demand, expenditures, asset valuation, and cost of financing.</p>	<p>APA FY24 Climate Data Book, tab 'Energy' and 'GHG emissions' APA Climate Report 2024, page 29-31 APA FY24 Sustainability Data Book, tabs 'Infra & Business Intelligence', 'Environment' APA Climate Transition Plan 2022, page 52</p>



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Sustainability Accounting Standards Board (SASB) Index

SASB sector	Code	Accounting metric	APA response / reference
ENERGY			
Renewable Resources & Alternative Energy - Solar Technology & Project Developers	RR-ST-130a.1	(1) Total energy consumed (2) percentage grid electricity (3) percentage renewable	APA FY24 Climate Data Book - Energy tab APA Climate Report 2024 APA Climate Transition Plan 2022 Note: Metric scope expanded beyond original SASB Sub-Sector(s) assets to reflect all APA asset types and regulatory compliance landscape.
GREENHOUSE GAS (GHG) EMISSIONS			
Extractives & Minerals Processing Sector - Oil & Gas (Midstream) Infrastructure - Electric Utilities & Power Generators	EM-MD-110a.1 IF-EU-110a.1	Gross global Scope 1 emissions, percentage covered under: (1) emissions- limiting regulations, and (2) emissions- reporting regulation	APA FY24 Climate Data Book - GHG emissions tab APA Climate Report 2024 - Metrics & targets section and Additional information section APA Climate Transition Plan 2022 Note: Metric scope expanded beyond original SASB Sub-Sector(s) assets to reflect all APA asset types and regulatory compliance landscape.
Infrastructure - Electric Utilities & Power Generators	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	APA FY24 Climate Data Book - GHG emissions tab APA Climate Report 2024 - Metrics & targets section and Additional information section APA Climate Transition Plan 2022 Note: Metric scope expanded beyond original SASB Sub-Sector(s) assets to reflect all APA asset types and regulatory compliance landscape.
Extractives & Minerals Processing Sector - Oil & Gas (Midstream) Infrastructure - Electric Utilities & Power Generators	EM-MD-110a.2 IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	APA Climate Report 2024 - Our strategy section and Metrics & targets section APA Climate Transition Plan 2022 Note: Metric scope expanded beyond original SASB Sub-Sector(s) assets to reflect all APA asset types and regulatory compliance landscape.



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Global Reporting Initiative (GRI) Standards Index

GRI topic	Code	Disclosure	APA response / reference
ENVIRONMENT			
GRI 302: Energy 2016			
	302-1	Energy consumption within the organisation	APA FY24 Climate Data Book - tab 'Energy'
	302-2	Energy consumption outside of the organisation	Metric not disclosed
	302-3	Energy intensity	Metric not disclosed
	302-4	Reduction of energy consumption	Metric not disclosed
	302-5	Reductions in energy requirements of products and services	Metric not disclosed
GRI 305: Emissions 2016			
	305-1	Direct (Scope 1) GHG emissions	APA FY24 Climate Data Book - tab 'GHG emissions'
	305-2	Energy indirect (Scope 2) GHG emissions	APA FY24 Climate Data Book - tab 'GHG emissions'
	305-3	Other indirect (Scope 3) GHG emissions	APA FY24 Climate Data Book - tab 'GHG emissions'
	305-4	GHG emissions intensity	APA FY24 Climate Data Book - tab 'GHG emissions'
	305-5	Reduction of GHG emissions	APA FY24 Climate Data Book - tab 'GHG emissions'
	305-6	Emissions of ozone-depleting substances (ODS)	Metric not disclosed
	305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	APA FY24 Sustainability Data Book, tab 'Environment'