

Specialist Sustainability Technical Reporting

Mandatory ASRS Readiness Checklist

STRATEGIC ROADMAP FOR GROUP 1, 2 & 3 AUSTRALIAN ENTITIES

As AASB S1 and S2 reporting becomes mandatory across Australia, technical readiness is the priority for the Boardroom. Finoptis provides the specialist assurance required to bridge the gap between complex activity data and audit-ready disclosure.

1. Reporting Group Determination

Confirm your entity's specific reporting timeline (Group 1, 2, or 3) based on consolidated revenue, assets, and employee thresholds.

2. Board & Governance Alignment

Establish formal governance structures and brief directors on mandatory 'Sustainability Declarations' and associated liability risks.

3. Comprehensive ASRS Gap Analysis

Assess existing ESG data maturity against the full requirements of AASB S1 (General) and AASB S2 (Climate) standards.

4. Technical Scope 1 & 2 Baselines

Calculate direct emissions and energy footprints using verified carbon coefficients to ensure financial-grade accuracy for the 'Pre-Reporting' phase.

5. Scope 3 & Value Chain Mapping

Analyze supply chain data maturity and engage key procurement partners to secure high-quality activity data for indirect emission reporting.

6. Climate Risk & Opportunity Audit

Identify and quantify physical climate risks (extreme weather) and transition risks (policy/market changes) specific to your industry sector.

7. Mandatory Climate Scenario Modeling

Undertake required technical modeling for 1.5°C and 2°C+ pathways to determine organizational resilience under different climate futures.

8. Internal Control & Assurance Framework

Implement 'financial-grade' internal controls over sustainability data to satisfy mandatory limited and reasonable assurance requirements.

9. Strategic Transition Planning

Develop and document a science-based decarbonization roadmap and transition plan as required by ASRS disclosure logic.

10. Secure Technical Specialist Support

Engage certified experts to provide the 'Special Forces' analytical support needed to ensure your final disclosures are defensible and audit-ready.

Is your organization ready for the ASRS transition?

Contact Finoptis for a complimentary Technical Gap Analysis briefing.

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