



# **GHG Emissions and Energy Reporting Management Plan**

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**100-PR-GH-0001**

GHG Emissions and Energy Reporting Management Plan
 

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## 1. OVERVIEW

This document forms part of Fortescue's Greenhouse Gas (GHG) and Energy Management System (GEMS). The GEMS is described by Figure 1, with this document – the GHG Emissions and Energy Reporting Management Plan visible as the red area within the figure. The overall GEMS is the structure by which Fortescue's *Climate Change and Energy Management Policy* (Appendix C – 100-PO-GH-0001) is given effect.

## 2. PURPOSE

The purpose of this document is to provide an overview of the framework for the governance structure, data quality and processes, controls and systems required to support greenhouse gas (GHG) and energy reporting. It details how Fortescue's business and compliance objectives are met in a manner that adds value by aligning to Fortescue's *Greenhouse Gas Emissions and Energy Strategy* (100-PH-GH-0001).

## 3. OBJECTIVE

The business objective of this Management Plan is to:

- Provide accountability for developing, implementing and maintaining a framework for the governance structure, data quality requirements and processes, controls and systems as required to maintain compliance with GHG emissions and energy reporting legal obligations;
- Ensure a system is in place such that GHG emissions and energy data can be reported in an accurate, complete, transparent and auditable manner;
- Reduce business costs by clear identification of roles and responsibilities; and
- Protect and enhance Fortescue's reputation.

Fortescue's commitment to achieving the objectives of this management plan is demonstrated by the provision of necessary resources for the implementation, maintenance, review and continual improvement of GHG emissions and energy reporting.

The GHG Emissions and Energy Management Plan follows the continuous improvement framework of the ISO 14001:2004 standard.

## 4. SCOPE

This document applies to all activities conducted by the Fortescue Metals Group Ltd. This document, together with the *Greenhouse Gas Emissions and Energy Strategy* (100-PH-GH-0001) and *Climate Change and Energy Management Policy* (Appendix C – 100-PO-GH-0001), fulfils the requirements of Ministerial Statements 707 and 721 and replaces the existing Greenhouse Gas Management Plan (45-PL-EN-0016).

The Plan is also required by the Environmental Scoping Document: Eliwana Iron Ore Mine Project (Assessment No: 2125) – Action Item 81.

Following approval under the *Environmental Protection Act 1986* and the *Environment Protection and Biodiversity Conservation Act 1999*, this Plan will be updated to reflect any approval conditions associated with greenhouse gas emissions at the Eliwana Iron Ore Mine projects.

### 4.1 FACILITY DEFINITIONS AND OPERATIONAL CONTROL

The application of facility definitions and operational control for GHG emissions and energy reporting purposes will be applied to Fortescue's operations as defined under the *National Greenhouse and Energy Reporting Act 2007* (NGER Act), *Energy Efficiency Opportunities Act 2006* (EEO Act) and as applied by Fortescue's *Greenhouse Gas Emissions and Energy Strategy* (100-PH-GH-0001).

### 4.2 INFORMATION BOUNDARIES

The application of information and data boundaries for GHG emissions and energy reporting will be applied to Fortescue's operations as defined under the NGER Act, EEO Act and as applied by Fortescue's *Greenhouse Gas Emissions and Energy Strategy* (100-PH-GH-0001).

### 4.3 CONTRACTORS

Contractors and sub-contractors carry out a wide range of activities at Fortescue that impact GHG emissions and energy reporting. Contractors and sub-contractors are required to submit information for GHG emissions and energy reporting purposes. This document and associated procedures, work instructions and manuals apply to contractors and sub-contractors undertaking activities on behalf of Fortescue.

## 5. ACCOUNTABILITIES

Fortescue has allocated accountabilities to establish, implement, maintain and improve GHG emissions and energy reporting. Resources and the allocation of roles and responsibilities will be monitored as part of the review process described in this document.

### 5.1 ROLES AND RESPONSIBILITIES

The principal roles and responsibilities in relation to GHG emissions and energy reporting are presented in Table 1. Personnel responsible for the assigned roles and responsibilities have been detailed in the RASCI (Appendix 1).

RASCI is an acronym used to denote:

R = Responsible	Those who do the work to achieve the task. There is typically one role with a participation type of Responsible, although others can be delegated to assist in the work required.
A = Accountable	Those who are ultimately accountable for the correct and thorough completion of the deliverable or task, and the one to whom Responsible is accountable. In other words, an Accountable must sign off (Approve) on work that Responsible provides. There must be only one Accountable specified for each task or deliverable.
S = Supportive	Resources allocated to <i>Responsible</i> . Unlike <i>Consulted</i> , who may provide input to the task, <i>Support</i> will assist in completing the task.
C = Consulted	Those whose opinions are sought; and with whom there is two-way communication.
I = Informed	Those who are kept up-to-date on progress, often only on completion of the task or deliverable; and with whom there is just one-way communication.

A RASCI framework has been utilised to delegate roles, responsibilities, review and approval levels for key documents and activities in relation to GHG emissions and energy reporting to:

- ensure compliance with legal obligations; and
- promote accurate, complete, transparent and auditable GHG emissions and energy data reporting.

The RASCI table is created with a vertical axis of tasks and a horizontal axis of roles. Personnel responsible for assigning roles and responsibilities have been detailed in the RASCI table (Appendix 1).

**Table 1: GHG Emissions and Energy Reporting Roles and Responsibilities**

	<b>Title</b>	<b>Responsibilities</b>
<b>Senior Management – Corporate Office</b>	Board	<ul style="list-style-type: none"> <li>• Endorse Annual Report.</li> <li>• Sets and monitors the progress of GHG emissions and energy efficiency and reduction targets.</li> <li>• Understand and informed of regulatory requirements and progress to meet compliance.</li> </ul>
	CEO	<ul style="list-style-type: none"> <li>• Responsible for sign-off of GHG emissions and energy data reported under the NGER Act, EEO Act and other mandatory/voluntary GHG emissions and reporting programs.</li> <li>• Understand and be informed of regulatory requirements and progress to meet compliance</li> <li>• Supportive of the implementation of the GEMS and associated documentation.</li> <li>• Support implementation of GHG emissions and energy efficiency and reduction targets.</li> </ul>
	Director HSES	<ul style="list-style-type: none"> <li>• Accountable for the provision of resources for site implementation of the GEMS.</li> <li>• Accountable for the development of a greenhouse and energy policy.</li> <li>• Support implementation of GHG emissions and energy efficiency and reduction targets.</li> <li>• Informed of regulatory requirements and progress to meet compliance.</li> <li>• Provide assistance, where relevant, to ensure Fortescue meets its GHG emissions and reporting requirements.</li> <li>• Accountable for the preparation and external release of the Public Environment Report and the Carbon Disclosure Project Report and the NGER Act and EEO Act submissions (Director, HSE).</li> </ul>
	CFO	<ul style="list-style-type: none"> <li>• Accountable for the development and implementation of data quality controls and procedures around invoices, and the accurate reporting of invoice data used for Diesel Fuel Rebates and GHG emissions and energy reporting.</li> <li>• Accountable for the evaluation of compliance and review of business process and performance.</li> <li>• Accountable for financial quality audits of GHG emissions and energy data.</li> <li>• Support internal and external GHG emissions and energy reporting.</li> <li>• Understand the broader financial implications of GHG emissions and energy reporting.</li> </ul>
	Company Secretary	<ul style="list-style-type: none"> <li>• Accountable for the development and maintenance of a risk register relating to greenhouse gas emissions, climate change, and energy efficiency.</li> <li>• Consulted prior to release of external public reports including the Public Environment Report and the Carbon Disclosure Project.</li> </ul>

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	<b>Title</b>	<b>Responsibilities</b>
	Group Manager Risk	<ul style="list-style-type: none"> <li>Responsible for the development and maintenance of a risk register relating to greenhouse gas emissions, climate change, and energy efficiency.</li> </ul>
	Group Manager Tax	<ul style="list-style-type: none"> <li>Accountable for evaluation of compliance and the periodic review and internal sign-off of GHG emissions and energy data.</li> <li>Responsible for development and implementation of data quality controls and procedures around invoices, and the accurate reporting of invoice data used for GHG emissions and energy reporting.</li> <li>Responsible for competence, training and awareness of GHG emissions and energy reporting requirements.</li> </ul>
	Group Finance Manager	<ul style="list-style-type: none"> <li>Responsible for the completion of internal audits of data that feeds into the diesel fuel rebate claims and also used for Fortescue's compliance with the NGER Act.</li> <li>Responsible for providing assurance of data quality to CEO and CFO.</li> <li>Understand and comply with GHG emissions and energy reporting requirements (as detailed in GEMS).</li> <li>Assist with the periodic review of GHG emissions and energy data.</li> </ul>
<b>Environment – Corporate Office</b>	Manager, Governance and Sustainability	<ul style="list-style-type: none"> <li>Accountable for the development, implementation and maintenance of a database (or data management system) to report GHG and energy data.</li> <li>Accountable for daily implementation of GHG emissions and energy inventory and internal / external reporting using data provided from those identified in this Management Plan and the NGER Data Management and Reporting Procedure.</li> <li>Accountable for the development and roll-out of the GHG Emissions and Energy Reporting Management Plan and supporting procedures.</li> <li>Accountable for ensuring compliance with the GHG Emissions and Energy Reporting Management Plan and supporting procedures.</li> <li>Build internal GHG emissions and energy reporting capability by setting direction and providing people and resources.</li> <li>Facilitate the exchange of best practises in GHG emissions and energy reporting across the organisation.</li> <li>Coordinates the development of GHG emissions reduction and energy efficiency targets.</li> <li>Assist with the implementation of adequate governance frameworks, and processes, controls and systems to ensure data is accurate, complete, transparent and auditable.</li> <li>Responsible for the preparation of the NGER Act and EEO submissions.</li> </ul>
	Senior Environmental Advisor	<ul style="list-style-type: none"> <li>Responsible for the development, maintenance and implementation of the GHG Emissions and Energy Reporting Management Plan and supporting manuals and guidelines.</li> </ul>



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	<b>Title</b>	<b>Responsibilities</b>
		<ul style="list-style-type: none"> <li>Responsible for the collation of GHG emissions and energy data using data provided from those identified in this Management Plan and the NGER and EEO Data Management and Reporting Procedures.</li> <li>Responsible for the collation and retention of information under the NGER Act and EEO Act.</li> <li>Responsible for the provision of training and awareness raising related to the GHG Emissions and Energy Reporting Management Plan.</li> <li>Supports the Manager Governance and Sustainability in the preparation of information for external and internal reporting of reporting under this management plan.</li> <li>Responsible for the implementation of robust processes, documentation, controls and systems to ensure data is accurate, complete, transparent and auditable.</li> <li>Responsible for the identification and/or implementation of training requirements, audits, communication plans and resources.</li> <li>Responsible for the development and implementation of internal communication plans related to GHG Emissions and Energy Reporting Management Plan.</li> </ul>
	Manager, Environmental Compliance	<ul style="list-style-type: none"> <li>Responsible for development, implementation and maintenance and a legal register capturing GHG emissions and energy reporting requirements.</li> <li>Understand internal and external GHG emissions and energy reporting requirements.</li> </ul>
<b>Infrastructure Services</b>	Infrastructure Manager	<ul style="list-style-type: none"> <li>Accountable for the development, implementation and review of work instructions and controls related to the tracking of fuel use across all operations.</li> <li>Accountable for developing and implementing processes for regular calibration and maintenance of fuel metering equipment.</li> </ul>
	Business Cost Analyst	<ul style="list-style-type: none"> <li>Responsible for the development, implementation and review of work instructions and controls related to the compilation of diesel use across all operations.</li> </ul>
<b>Procurement – Corporate</b>	Group Manager, Procurement	<ul style="list-style-type: none"> <li>Accountable for ensuring commercial agreements address NGER and EEO reporting factors.</li> <li>Ensures the legal register is implemented.</li> <li>Accountable for the development and implementation of process and controls for notifying the GHG and energy database administrator of new reporting entities within Fortescue’s operational control.</li> <li>Accountable for ensuring that third party contracts address issues of operational control, reporting responsibilities and energy efficiency.</li> <li>Ensure adequate resources are available to address GHG emissions and reporting requirements.</li> </ul>
	Senior Contracts Specialist	<ul style="list-style-type: none"> <li>Accountable for the implementation of a legal register.</li> <li>Responsible for developing and implementing a process and controls for notifying the GHG and energy database administrator of new reporting entities within Fortescue’s operational control.</li> </ul>

**GHG Emissions and Energy Reporting Management Plan**

	<b>Title</b>	<b>Responsibilities</b>
		<ul style="list-style-type: none"> <li>Responsible for ensuring that third party contracts address issues of operational control, reporting responsibilities and energy efficiency.</li> <li>Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> </ul>
<b>Site Operations</b>	General Managers (Sites)	<ul style="list-style-type: none"> <li>Accountable for development and implementation of site quality controls to ensure data is accurate, complete, transparent and auditable.</li> <li>Supports development of KPIs for GHG emissions and energy efficiency and reduction targets, and for meeting the targets established.</li> <li>Ensure adequate resources are available to address site based GHG emissions and energy reporting requirements.</li> <li>Responsible for ensuring appropriate resources are available to site staff to perform their functions and duties.</li> <li>Understand and comply with GHG emissions and energy reporting requirements (as detailed in GEMS) - ensure the GHG Emissions and Reporting Management Plan is implemented.</li> <li>Implement actions identified in energy efficiency opportunity audit(s) by providing data as requested to support compliance with the EEO Act.</li> </ul>
	Superintendent, Environment Operations	<ul style="list-style-type: none"> <li>Supports GHG emissions and energy reporting, specifically by providing data relating to wastes to landfill.</li> <li>Develops and maintains Work Instructions relevant to the data quality controls related to the collection of landfill waste data.</li> <li>Accountability to collate information for reporting purposes.</li> <li>Report and investigate incidents and potential incidents that may impact GHG emissions and energy reporting.</li> <li>Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> <li>Assists with implementing actions identified in EEO audit(s) as directed by the Site Manager and provides data as requested to support compliance with the EEO Act.</li> </ul>
	Environmental Operations Officers	<ul style="list-style-type: none"> <li>Provide relevant environmental data as required by the Superintendent, Environmental Operations and their Work Instructions.</li> </ul>
	Electrical Superintendent / Site Electrical Engineer	<ul style="list-style-type: none"> <li>Supports GHG emissions and energy reporting, specifically by providing information and data relevant to sulphur hexafluoride (SF<sub>6</sub>) emissions.</li> <li>Responsible for developing and implementing controls such as Work Instructions relevant to the data quality controls related to the collection of SF<sub>6</sub> data.</li> <li>Retains records relevant to compliance with the above Work Instruction.</li> <li>Accountability to collate information for reporting purposes.</li> <li>Report and investigate incidents and potential incidents that may impact GHG emissions and energy reporting.</li> <li>Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> </ul>

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	<b>Title</b>	<b>Responsibilities</b>
		<ul style="list-style-type: none"> <li>Assists with implementing actions identified in EEO audit(s) as directed by the Site Manager and provides data as requested to support compliance with the EEO Act.</li> </ul>
	Manager, Commercial (Sites)	<ul style="list-style-type: none"> <li>Responsible for reviewing, business processes and performance that impact GHG emissions and energy reporting.</li> <li>Responsible for preparing and implementing controls and work instructions related to preparation of diesel fuel rebate claims and associated fuel splits for greenhouse and energy reporting.</li> <li>Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> <li>Assists with implementing actions identified in EEO audit(s) as directed by the Site Manager and provides data as requested to support compliance with the EEO Act.</li> </ul>
	Asset Planner	<ul style="list-style-type: none"> <li>Responsible for developing and implementing processes for regular calibration and maintenance of fuel metering equipment.</li> </ul>
	Finance Superintendent (Sites)	<ul style="list-style-type: none"> <li>Supports the Manager, Commercial to ensure data quality controls and procedures are implemented.</li> </ul>
	Management Accountant, Commercial	<ul style="list-style-type: none"> <li>Supports the Manager Commercial in preparing and implementing controls and work instructions related to preparation of diesel fuel rebate claims and associated fuel splits for greenhouse and energy reporting.</li> </ul>
	Mining Superintendent, Drill & Blast	<ul style="list-style-type: none"> <li>Supports GHG emissions and energy reporting, specifically by providing data relating to explosives.</li> <li>Develops and maintains Work Instructions relevant to the data quality controls related to the collection of explosives data.</li> <li>Retains records relevant to compliance with the above Work Instruction.</li> <li>Accountability to collate information for reporting purposes.</li> <li>Report and investigate incidents and potential incidents that may impact GHG emissions and energy reporting.</li> <li>Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> <li>Assists with implementing actions identified in EEO audit(s) as directed by the Site Manager and provides data as requested to support compliance with the EEO Act.</li> </ul>

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	<b>Title</b>	<b>Responsibilities</b>
	Superintendent, Facilities	<ul style="list-style-type: none"> <li>• Supports GHG emissions and energy reporting, specifically by providing data on staff numbers at facilities.</li> <li>• Develops and maintains Work Instructions relevant to the data quality controls related to recording staff numbers at facilities.</li> <li>• Retains records relevant to compliance with the above Work Instruction.</li> <li>• Accountability to collate information for reporting purposes.</li> <li>• Report and investigate incidents and potential incidents that may impact GHG emissions and energy reporting.</li> <li>• Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> <li>• Assists with implementing actions identified in EEO audit(s) as directed by the Site Manager and provides data as requested to support compliance with the EEO Act.</li> </ul>
	All people working on Fortescue activities	<ul style="list-style-type: none"> <li>• Work in a responsible manner to achieve Fortescue's GHG emissions and energy reporting expectations as detailed in the GHG Emissions and Reporting Management Plan and supporting documentation.</li> <li>• Accountability to collate information for reporting purposes.</li> <li>• Report and investigate incidents and potential incidents that may impact GHG emissions and energy reporting.</li> <li>• Understand roles and responsibilities with respect to GHG emissions and energy reporting.</li> <li>• Implement actions identified in energy efficiency opportunity audit(s) by providing data as requested to support compliance with the EEO Act.</li> </ul>
<b>IT</b>	Project Manager, IT	<ul style="list-style-type: none"> <li>• Assist in the development of data collection database.</li> </ul>

## 6. COMPETENCY

Competence is based on appropriate education, training, skills and/or experience. The minimum attributes required for each of the key GHG emissions and energy reporting roles are illustrated in Table 2. These will be assessed by Human Resources through the hiring process and also by the Environment, Finance and site personnel assigning GHG emission and energy reporting responsibilities.

Differences between the competence needed to perform an activity and that possessed by the person(s) responsible to perform the activity will be rectified through additional education, training and skills development (refer to Section 6.1 Training).

Personnel responsible for identifying competence requirements have been detailed in the RASCI.

**Table 2: GHG Emissions and Energy Reporting Minimum Competency Levels**

	<b>Title</b>	<b>Minimum competency requirements</b>
<b>Senior Management</b>	Board	<ul style="list-style-type: none"> <li>• Knowledge of GHG emissions and energy reporting legislation</li> <li>• Demonstrate a commitment to Fortescues Climate Change and Energy Policy</li> <li>• Understand Fortescues GHG emissions and energy strategic direction</li> <li>• Understand the GHG emissions and energy reporting risks and business process around them in their area of management</li> </ul>
	CEO	
	Director, HSES	
	CFO	
	Company Secretary	
	Group Risk Manager	
	Group Manager, Finance	
	Group Tax Manager	
<b>Environment – Corporate</b>	Manager, Governance and Sustainability	<ul style="list-style-type: none"> <li>• Knowledge of GHG emissions and energy reporting legislation</li> <li>• Knowledge of GHG emissions and energy reporting systems, tools and reporting methodologies</li> <li>• Demonstrate a commitment to Fortescues Climate Change and Energy Policy</li> <li>• Understand Fortescues GHG emissions and energy strategic direction</li> <li>• Understand the GHG emissions and energy reporting risks and business process around them in their area of management</li> </ul>
	Senior Environmental Advisor	
	Manager, Environmental Compliance	
<b>Infrastructure Services</b>	Infrastructure Management	<ul style="list-style-type: none"> <li>• Knowledge of GHG emissions and energy reporting legislation</li> <li>• Knowledge of GHG emissions and energy reporting systems, tools and reporting methodologies</li> <li>• Demonstrate a commitment to Fortescues Climate Change and Energy Policy</li> <li>• Understand Fortescues GHG emissions and energy strategic direction</li> </ul>
	Business Cost Analyst	

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	<b>Title</b>	<b>Minimum competency requirements</b>
		<ul style="list-style-type: none"> <li>Understand the GHG emissions and energy reporting risks and business process around them in their area of management</li> </ul>
<b>Site Operations</b>	General Managers (Sites)	<ul style="list-style-type: none"> <li>Knowledge of GHG emissions and energy reporting legislation</li> <li>Knowledge of GHG emissions and energy reporting systems, tools and reporting methodologies</li> <li>Demonstrate a commitment to Fortescues Climate Change and Energy Policy</li> <li>Understand Fortescues GHG emissions and energy strategic direction</li> <li>Understand the GHG emissions and energy reporting risks and business process around them in their area of management</li> </ul>
	Electrical Superintendent / Site Electrical Engineer	
	Manager, Commercial (sites)	
	Utilities Manager	
	Finance Superintendent (sites)	
	Management Accountant, Commercial	
	Superintendent, Environment Operations	
	Environmental Operations Officers	
	Mining Superintendent, Drill & Blast	
	Inventory Controller	
	Superintendent, Facilities	
<b>Procurement – Corporate</b>	Group Manager, Procurement	<ul style="list-style-type: none"> <li>Knowledge of GHG emissions and energy reporting legislation</li> <li>Knowledge of GHG emissions and energy reporting systems, tools and reporting methodologies</li> <li>Demonstrate a commitment to Fortescues Climate Change and Energy Policy</li> <li>Understand Fortescues GHG emissions and energy strategic direction</li> <li>Understand the GHG emissions and energy reporting risks and business process around them in their area of management</li> </ul>
	Senior Contracts Specialists	
<b>Supporting personnel</b>	All people working on Fortescue activities	<ul style="list-style-type: none"> <li>Understand Fortescues Climate Change and Energy Policy</li> <li>Understand the GHG emissions and reporting risks and controls relevant to their position</li> <li>Knowledge of reporting and notification requirements</li> </ul>

## 6.1 TRAINING

Training programs will be developed and deployed based on requirements specific to the roles and responsibilities of personnel involved in GHG emissions and data reporting.

Table 3 details the specific training requirements (general awareness, technical training and database training) relevant to personnel responsible for GHG emissions and energy reporting.

Personnel responsible for the development and deployment of training have been detailed in the RASCI.

**Table 3: GHG emissions and energy reporting training requirements**

	Title	Annual GHG emissions and energy reporting training		
		General awareness	Technical training	Database training
<b>Senior Management</b>	Board	•		
	CEO	•		
	Director HSES	•		
	CFO	•	•	
	Company Secretary	•		
	Group Manager, Risk	•	•	
	Group Manager, Finance	•	•	
	Group Tax Manager	•	•	•
<b>Environment – Corporate</b>	Manager Governance and Sustainability	•	•	•
	Senior Environmental Advisor	•	•	•
	Manager Environmental Compliance	•	•	
<b>Infrastructure Services</b>	Infrastructure Manager	•	•	
	Business Cost Analyst	•	•	•
<b>Site Operations</b>	General Managers (Sites)	•	•	
	Manager, Commercial (sites)	•	•	•
	Finance Superintendent (sites)	•	•	•
	Management Accountant, Commercial	•	•	•
	Superintendent, Environment Operations	•	•	•
	Environmental Operations Officers	•	•	•
	Electrical Superintendent / Site Electrical Engineer	•	•	•
	Mining Superintendent, Drill & Blast	•	•	•
	Inventory Controller	•	•	•
	Maintenance Superintendent	•	•	•
	Superintendent, Facilities	•	•	•
	All people working on Fortescue activities	•		

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	Title	Annual GHG emissions and energy reporting training		
		General awareness	Technical training	Database training
<b>IT – Corporate</b>	Project Manager, IT	•	•	
<b>Procurement – Corporate</b>	Group Manager, Procurement	•	•	
	Senior Contracts Specialist	•	•	



## **7. COMMUNICATION AND REPORTING**

It is the responsibility of this document owner to develop a GHG emissions and energy communication plan for internal and external stakeholders - as detailed in the RASCI table (Appendix 1).

### **7.1 EXTERNAL COMMUNICATION**

Communication with external parties is an important element of Fortescue's GEMS. External communication is driven by the following elements:

- Fortescue's business objectives
- Regulatory obligations
- Stakeholder expectations and engagement

The person(s) identified with items in the RASCI table (Appendix 1) will be responsible for internal and external GHG emissions and energy information communication.

### **7.2 INTERNAL COMMUNICATION**

Robust internal communication among Fortescue's business units, sites and responsible personnel is critical to support accurate, complete, transparent and auditable GHG emissions and energy reporting.

Communication regarding the reporting of GHG emissions and energy data occurs within the following groups of people within Fortescue:

- Board, Executive and Senior Management
- Persons responsible for GHG emissions and energy reporting
- All employees and contractors within Fortescue (general communication).

Communication of GHG emissions and energy information to internal and external stakeholders is the responsibility of the persons identified in the RASCI table (Appendix 1).

### **7.3 REPORTS**

Table 4 details the key GHG emissions and energy internal and external reports. Following the development of Fortescue's internal and external reports register the GHG emissions and energy reporting requirements will be added to the register by the person identified in the RASCI table (Appendix 1).

**GHG Emissions and Energy Reporting Management Plan**
**Table 4: GHG emissions and energy external and internal reports**

<b>Report</b>	<b>Frequency</b>	<b>Due date</b>	<b>Recipients</b>
<b>External</b>			
National Greenhouse and Energy Reporting (under the NGER Act)	Annual	31 October (each reporting year)	Department of Climate Change, general public (information will be publicly disclosed)
Energy Efficiency Opportunities (under the EEO Act)	Public Report	31 December 2010	Department of Resources, Energy and Tourism (the Public Report will be publically disclosed and must go onto our external website.)
		31 December 2011	
		31 December 2012	
		31 December 2013	
	Department Report	31 December 2010	
		31 December 2013	
Annual report	Annual	September (each year)	Publicly disclosed
Public Environmental Report	Annual	30 June (each year)	Publicly disclosed
Carbon Disclosure Project	Annual	31 May (each year)	Publicly disclosed
<b>Internal</b>			
Six monthly GHG emissions and energy reports	Six monthly	February (each year) August (each year)	CFO, Group Tax Manager, Environment
Energy efficiency and GHG emissions performance metrics related to KPIs	Quarterly	10 <sup>th</sup> day of January, April, July, October, each year.	Site and Corporate Senior Management

## 8. DOCUMENTATION

Documentation of information supporting this Management Plan shall be maintained in accordance with Fortescue's Document Control Procedure (100-PR-DC-0002). Records will be stored for at least seven years. Examples of GHG emissions and energy documentation include:

- A list of all sources monitored
- The activity data used for calculation of GHG emissions for each source, categorised by process and fuel or material type
- Documentary evidence relating to calculations
- Documentation of the methods used for GHG emissions and energy estimations
- Documents justifying selection of the monitoring methods chosen
- Documents of the collection process for activity data for a facility and its sources
- Records supporting business decisions

The RASCI table (Appendix 1) details the parties responsible for meeting documentation requirements.

## 9. RISK MANAGEMENT

The management of risk associated with GHG emissions and energy reporting will be managed in the BMS using the Good Decisions Program (100\_MA\_RK\_0001.001). The identified risks will be included in the Risk Register. The RASCI table (Appendix 1) details the parties responsible for ensuring risks are identified, reported, updated in the risk register and are assigned for actioning so as to reduce and manage identified risks.

## 10. REVIEW

This management plan is required to be reviewed by the owner of the document every 5 years, or as required, to ensure it is suitable, adequate and effective to meet the requirements of the documents objectives. The review process should also consider opportunities for improvements based on the performance of Fortescue’s GHG emissions and energy reporting.

The review should consider:

- Results from audits (internal and external) and recommendations for improvements
- Changes to legislative requirements and other requirements to which Fortescue subscribes
- Communication with external/internal stakeholders
- Changing circumstances including:
  - changes within the organisation (structure, products, activities); and
  - consideration of planned/new developments

**Table 5: GHG Emissions and Energy Management Plan review requirements**

<b>Annual Review</b>	
<b>Reporting period</b>	<b>Management Plan review and sign-off</b>
July-June	November

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# Figures

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# **Figure 1.**

**GHG and GEMS Documentation Map**

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# **Appendices**

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# **Appendix A.**

**RASCI Table**

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# **Appendix B.**

**RASCI Details**

## **RASCI DETAILS**

The following information provides detailed roles and responsibility descriptions for tasks and activities detailed in the RASCI table (Appendix 1). The task is referenced to the RASCI table. Where relevant, references to other documents (i.e. procedures, manuals) have been included.

### **Task 1 - GHG Emissions and Energy Management System**

#### **1a - Define and maintain the GHG Emissions and Energy Management System (GEMS)**

The GHG Emissions and Energy Management System (GEMS) follows the continuous improvement framework of the ISO 14001:2004 standard. The GEMS has been designed to implement Fortescue's Climate Change and Energy Policy and comprises all elements described by Figure 1.

#### **1b - Develop update and review Climate Change and Energy Policy**

The Climate Change and Energy Management Policy, as established by the CEO, sets the overall intention and direction of the management of GHG emissions and energy management (100-PO-GH-0001).

#### **1c - Update and review GHG Emissions and Energy Strategy**

Fortescue's GHG and Energy Reporting Management Plan has been developed to meet the objectives of Fortescue's Climate Change and Energy Management Policy (100-PH-GH-0001).



## 1d - Update and review GHG Emissions and Energy Reporting Management Plan

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• The development and continual maintenance of the Management Plan</li> <li>• Ensuring all relevant stakeholders are aware and trained in respect to the application and requirements of the Management Plan</li> <li>• Assisting with the periodic reviews and record keeping of the Management Plan</li> <li>• Assisting with the implementation of the Management Plan</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• The ownership and implementation of the Management Plan. The Management Plan's purpose is to provide an overview of the framework for governance, data quality, and processes, controls and systems required to support greenhouse gas and energy reporting</li> <li>• Ensuring adequate resources are assigned to implement the Management Plan</li> <li>• Undertaking periodic reviews of the Management Plan (as defined within the document) to ensure continual improvement</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• Assisting with the implementation of the Management Plan</li> <li>• Providing feedback regarding any issues (i.e. inconsistencies) with the application of the Management Plan</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• Assisting with the implementation of the Management Plan</li> <li>• Providing feedback regarding issues (i.e. inconsistencies) with the application of the Management Plan</li> <li>• Assisting with the identification of processes and systems used to report GHG emissions and energy</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• The Management Plan and any significant changes (i.e. changes to business processes, amendments to the Management Plan) that may impact GHG emissions and energy reporting</li> </ul>

## 1e - Update and review GHG Emissions and Energy Reporting Procedures and Manuals

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• The development and continual maintenance of the procedures and manuals</li> <li>• Ensuring all relevant stakeholders are aware and trained in respect to the application and requirements of the procedures and manuals</li> <li>• Assisting with the periodic reviews and record keeping of the procedures and manuals</li> <li>• Assisting with the implementation of the procedures and manuals</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• The ownership and implementation of the procedures and manuals. The procedures and manuals purpose is to provide an overview of the framework for governance, data quality, and processes, controls and systems required to support greenhouse gas and energy reporting</li> <li>• Ensuring adequate resources are assigned to implement the procedures and manuals</li> <li>• Undertaking periodic reviews of the procedures and manuals (as defined within the document) to ensure continual improvement</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• Assisting with the implementation of the procedures and manuals</li> <li>• Providing feedback regarding any issues (i.e. inconsistencies) with the application of the procedures and manuals</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• Assisting with the implementation of the procedures and manuals</li> <li>• Providing feedback regarding issues (i.e. inconsistencies) with the application of the procedures and manuals</li> <li>• Assisting with the identification of processes and systems used to report GHG emissions and energy</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• The procedures and manuals and any significant changes (i.e. changes to business processes, amendments to the Management Plan) that may impact GHG emissions and energy reporting</li> </ul>

## 1f - Develop, implement, review and maintain work instructions

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• The development and continual maintenance of work instructions</li> <li>• Ensuring all relevant stakeholders are aware and trained in respect to the application and requirements of the work instructions</li> <li>• Assisting with the periodic reviews and record keeping of the work instructions</li> <li>• Assisting with the implementation of the work instructions</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• The ownership and implementation of the work instructions. The purpose of the work instructions is to provide detailed guidance in relation to GHG emissions and energy reporting</li> <li>• Ensuring adequate resources are assigned to implement the work instructions</li> <li>• Undertaking periodic reviews of the work instructions (as defined within the document) to ensure continual improvement</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• Assisting with the implementation of the work instructions</li> <li>• Providing feedback regarding any issues (i.e. inconsistencies) with the application of the work instructions</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• Assisting with the implementation of the work instructions</li> <li>• Providing feedback regarding issues (i.e. inconsistencies) with the application of the work instructions</li> <li>• Identifying the complete and accurate capture of processes used to report GHG emissions and energy reporting and ensure these are accurately captured within work instructions</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• The Work Instructions and any significant changes (i.e. changes to business processes, amendments to the documentation) that may impact GHG emissions and energy reporting</li> </ul>

## Task 2 – Governance framework

### 2a - Develop, implement and maintain risk register

To facilitate the tracking of risks associated with GHG emissions and energy reporting, a risk register is required to be developed, implemented and maintained.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Providing input into the risk register and assisting with the periodic review</li> <li>• Assisting with the identification of legal and business risks applicable to internal and external reporting of GHG emissions and energy information</li> <li>• Providing appropriate resources, systems and processes to identify risks</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• The development, implementation and maintenance and periodic review of a register of legal and business risks applicable to internal and external reporting of GHG emissions and energy information</li> <li>• Ensuring assignment of accountabilities and resources to address risks identified within the register</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Assisting with the identification of legal and business risks applicable to the internal and external reporting of GHG emissions and energy information</li> <li>• Providing appropriate resources to address identified risks</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Assisting with the identification of legal requirements applicable to Fortescue</li> <li>• Providing appropriate resources to meet the regulatory requirements</li> <li>• Assisting with meeting the regulatory requirements relating to GHG emissions and energy reporting</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Regulatory requirements relating to GHG emissions and energy reporting relevant to Fortescue</li> </ul>

## 2b – Develop, implement and maintain a legal register

A legal register is required to be developed, implemented and maintained to facilitate the tracking of legal requirements, in respect to GHG emissions and energy reporting.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Providing input into the legal register and assisting with the periodic review</li> <li>• Assisting with the identification of legal requirements applicable to Fortescue</li> <li>• Providing appropriate resources, systems and processes to identify legal requirements</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• The development, implementation and maintenance and periodic review of a legal register to identify relevant GHG emissions and energy reporting legislation applicable to Fortescue</li> <li>• Ensuring assignment of accountabilities and resources to meet the requirement of the GHG emissions and energy reporting requirements</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Assisting with the identification of legal requirements applicable to Fortescue</li> <li>• Providing appropriate resources to meet the regulatory requirements</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Assisting with the identification of legal requirements applicable to Fortescue</li> <li>• Providing appropriate resources to meet the regulatory requirements</li> <li>• Assisting with meeting the regulatory requirements relating to GHG emissions and energy reporting</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Regulatory requirements relating to GHG emissions and energy reporting relevant to Fortescue</li> </ul>

## 2c - Evaluation of compliance

Evaluation of compliance requires a system and process to evaluate compliance against legislative requirements on a periodic basis. This is required to ensure all requirements are met and to provide assurance to senior management. (This is different to an internal audit as it solely focuses on external reporting requirements.)

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Assisting with the development of the evaluation of compliance framework and schedule</li> <li>• Undertaking evaluations of compliance</li> <li>• Allocating resources to assist with the evaluation of compliance</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Ensuring the evaluation of compliance occurs on a periodic basis</li> <li>• Communicating findings of the evaluation of compliance to key internal stakeholders</li> <li>• Developing the framework and schedule to identify non-compliance issues and integrate into Fortescues internal audit plan</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Assisting with the evaluation of compliance</li> <li>• Assisting with the allocation of resources to assist with the evaluation of compliance</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Assisting with the evaluation of compliance</li> <li>• Assisting with the allocation of resources to assist with the evaluation of compliance</li> <li>• Assisting with the evaluation of compliance</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• The key results and remediation strategies identified from the evaluation of compliance</li> </ul>

## 2d - Non conformity, corrective action and preventative action

To ensure the GEMS and associated documents are effective, a systematic method will be developed and implemented to: identify actual and potential nonconformity (-ies); and identify corrective and preventative actions (preferably preventing problems before they occur). For example, an internal audit (Task 2i) is one way of identifying nonconformity (-ies). This task requires the development of a systematic approach to identify nonconformity (ies) and enable ongoing corrective and preventative actions.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Assisting with the development and implementation of a system to identify non-conformity, corrective actions, and preventative actions</li> <li>• Identifying and reporting non-conformity, corrective actions, and preventative actions</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• The development and implementation of a system to identify non-conformity, corrective actions, and preventative actions against GHG emissions and energy reporting requirements established by Fortescue</li> <li>• Communicating non-conformity, corrective actions, and preventative actions to key internal stakeholders</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Understanding the system developed to identify non-conformity, corrective actions, and preventative actions</li> <li>• Identifying and reporting non-conformity, corrective actions, and preventative actions</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Understanding the system developed to identify non-conformity, corrective actions, and preventative actions</li> <li>• Identifying and reporting non-conformity, corrective actions, and preventative actions</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Significant non-conformities, corrective actions, and preventative actions</li> </ul>

## 2e - Resources, roles, responsibilities and authority (site implementation of GEMS)

Appropriate resources will be allocated to implement, maintain and improve those elements of the GEMS that operate at a site level. This includes the assigning of resources, roles and responsibilities for the development and maintenance of work instructions used to support data control, and the collation and entry of data into designated data capture systems.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Assisting with the identification of resources, roles, responsibilities and authority required to meet GHG emissions and energy reporting requirements</li> <li>• Ensuring personnel are available to meet the requirements of the assigned roles and responsibilities</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Ensuring sites have appropriate resources to meet their GHG emissions and energy reporting requirements</li> <li>• Identifying the resources, roles, responsibilities and authority required to meet GHG emissions and energy reporting requirements</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Provision of resources required to be allocated for the site implementation of the GEMS</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Assisting with the communication of roles, responsibilities and authority</li> <li>• Allocating resources, roles, responsibilities and authority</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• The key resources, roles, responsibilities and authority used for GHG emissions and energy reporting purposes</li> </ul>



## 2f - Resources, roles, responsibilities and authority (Corporate Development of GEMS)

Appropriate resources will be allocated to develop and implement the GEMS related emissions and energy reporting in accordance with the NGER and EEO Acts.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Assisting with the identification of resources, roles, responsibilities and authority required to meet GHG emissions and energy reporting requirements</li> <li>• Ensuring personnel are available to meet the requirements of the assigned roles and responsibilities</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Ensuring the organisation has appropriate resources to meet its GHG emissions and energy reporting requirements</li> <li>• Identifying the resources, roles, responsibilities and authority required to meet GHG emissions and energy reporting requirements</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Provision of resources required to be allocated for the site implementation of the GEMS</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Assisting with the communication of roles, responsibilities and authority</li> <li>• Allocating resources, roles, responsibilities and authority</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• The key resources, roles, responsibilities and authority used for GHG emissions and energy reporting purposes</li> </ul>

## 2g - Resources, roles, responsibilities and authority (audit of NGER legal compliance)

Appropriate resources will be allocated to implement those elements of the GEMS related to audit against legal compliance with the NGER Act.

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"><li>Assisting with the identification of resources, roles, responsibilities and authority required to meet GHG emissions and energy reporting requirements</li><li>Ensuring personnel are available to meet the requirements of the assigned roles and responsibilities</li><li>Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>Ensuring the organisation has appropriate resources to meet its GHG emissions and energy reporting requirements</li><li>Identifying the resources, roles, responsibilities and authority required to meet GHG emissions and energy reporting requirements</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>Provision of resources required to be allocated for the site implementation of the GEMS</li></ul>
C	Consulted for: <ul style="list-style-type: none"><li>Assisting with the communication of roles, responsibilities and authority</li><li>Allocating resources, roles, responsibilities and authority</li></ul>
I	Informed of: <ul style="list-style-type: none"><li>The key resources, roles, responsibilities and authority used for GHG emissions and energy reporting purposes</li></ul>

## 2h - Ensure competence, training and awareness

Training programs will be developed and deployed based on requirements specific to the roles and responsibilities of personnel involved in GHG emissions and data reporting.

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• Defining the competencies required for roles and responsibility assigned with GHG emissions and energy reporting requirements</li> <li>• Assisting with the development of general awareness, technical and database training</li> <li>• Identifying personnel required for training based on GHG reporting requirements</li> <li>• Deliver training</li> <li>• Establishing a mechanism to track and record training attendees</li> <li>• Identifying training improvement opportunities</li> <li>• Assist with the development of, and implement, programs to promote awareness regarding GHG emissions and energy reporting</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• Ensuring staff identified for GHG emissions and energy reported are competent</li> <li>• Ensure periodic training is provided to personnel involved in GHG emissions and energy reporting</li> <li>• Developing general awareness, technical and database training to address GHG emissions and energy reporting requirements such as accuracy, record keeping and the potential financial implications of a carbon price to personnel reporting and certifying data</li> <li>• Developing appropriate programs to raise awareness regarding GHG emissions and energy reporting throughout the organisation</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• The delivery of training</li> <li>• Identifying personnel required for training based on GHG reporting requirements</li> <li>• Identifying training improvement opportunities</li> <li>• Identification of use and identification of tools to promote awareness regarding GHG emissions and energy reporting</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• The delivery of training</li> <li>• Identifying personnel required for training based on GHG reporting requirements</li> <li>• Identifying training improvement opportunities</li> <li>• Assisting with the identification of tools to promote awareness regarding GHG emissions and energy reporting</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• The issues regarding competence within the organisation</li> </ul>

## 2i - Internal audit

Internal audits will be conducted at planned intervals to determine and provide information to management regarding Fortescue's risks associated with:

1. governance framework
2. processes, systems and controls and
3. data accuracy and completeness.

(This is different to 2c as it focuses on documentation and systems etc rather than solely on regulatory requirements).

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"><li>• Assisting with the development of the internal audit framework and schedule</li><li>• Undertaking internal audit of GHG emissions and energy reporting processes</li><li>• Allocating resources to assist with the internal audit</li><li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>• Developing the framework and schedule for internal audits focussing on governance, processes, systems and controls, and data accuracy and completeness</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>• Making staff available to feed information into the internal audit as requested by the internal auditor</li></ul>
C	Consulted for: <ul style="list-style-type: none"><li>• Providing data as requested by the internal auditor</li><li>• Assisting with the internal audit process</li></ul>
I	Informed of: <ul style="list-style-type: none"><li>• The key results and performance improvements identified from the internal audit</li></ul>

## 2j - Review business process and performance

This requires the review of business process by checking the performance of Fortescue's operations and activities against established objectives and targets - for example assessing the performance of the GEMS against GHG reduction and energy efficiency reporting targets. Note that this action relates to reporting rather than emissions reduction targets. The latter are to be addressed via a separate Management Plan.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Identifying and reporting process and performance improvements relating to GHG emissions and energy reporting targets</li> <li>• Assisting with the collation of information for the review process</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Formally evaluating the effectiveness and suitability of the Management Plan</li> <li>• Identifying process and performance improvements relating to GHG emissions and energy reporting</li> <li>• Considering issues and opportunities identified through internal / external audits, performance metrics and communication to improve business process and performance in order to meet agreed targets.</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Identifying and reporting process and performance improvements relating to GHG emissions and energy reporting</li> <li>• Assisting with the collation of information for the review process</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Identifying and reporting process and performance improvements relating to GHG emissions and energy reporting</li> <li>• Assisting with the collation of information for the review process</li> <li>• Identifying and reporting process and performance improvements relating to GHG emissions and energy reporting</li> <li>• Assisting with the collation of information for the review process</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Significant findings and process and performance opportunities identified from the review process</li> </ul>

## 2k - Develop and implement communication plans

To facilitate the development and implementation of a GHG emissions and energy reporting communication plan for internal and external stakeholders.

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"><li>• Internal and external reporting</li><li>• Assisting with the development, maintenance and implementation of internal and external communication plans relating to GHG emissions and energy reporting</li><li>• Identifying key stakeholders (i.e. recipients of reports) for both internal and external reporting purposes</li><li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>• The development, maintenance and implementation of internal and external communication plans relating to GHG emissions and energy reporting</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>• Where applicable, assisting with the implementation of internal and/or external communication plans</li></ul>
C	Consulted on: <ul style="list-style-type: none"><li>• Where applicable, the implementation of internal and/or external communication plans</li><li>• The development and implementation of the communication plans</li></ul>
I	Informed about: <ul style="list-style-type: none"><li>• The communication plans and key stakeholders identified for external reporting purposes</li></ul>

### Task 3 – Processes, controls and systems

#### 3a - Develop, implement and maintain a data management system (database) to report GHG emissions and energy data

To facilitate the accurate, complete and transparent reporting of GHG emissions and energy data.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• The development, implementation and maintenance of the database to report GHG emissions and energy data</li> <li>• Defining the reporting requirements and capabilities of the database</li> <li>• Assisting with the 'deployment' of the database</li> <li>• Providing assistance and training to relevant personnel (as detailed within the training section of this Management Plan)</li> <li>• Identifying, reporting and documenting data database reporting issues</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• The development, implementation and maintenance of the database to report GHG emissions and energy data</li> <li>• Assigning resources to assist with the development, implementation and maintenance of the database</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Implementation and deployment of the database</li> <li>• Identifying, reporting and documenting data database reporting issues</li> </ul>
C	Consulted on: <ul style="list-style-type: none"> <li>• The implementation and deployment of the database</li> <li>• Identification, reporting and documentation of database reporting issues</li> <li>• The development and implementation of the database</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Database capabilities and notified of any significant system changes</li> </ul>

### 3b - Develop controls

To facilitate the development of controls to enable GHG emissions and energy data to be reported in an accurate, complete, transparent and auditable manner.

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"><li>• The development of controls to support GHG emissions and energy data reporting</li><li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>• Ensuring controls to support GHG emissions and energy data reporting, and to ensure GHG emissions and energy data is reported in an accurate manner are developed</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>• The development of controls and provide resources as required</li></ul>
C	Consulted on: <ul style="list-style-type: none"><li>• The development of controls and resources as required</li></ul>
I	Informed of: <ul style="list-style-type: none"><li>• Notified of controls used to support GHG emissions and energy data reporting</li></ul>



### 3c - Implement controls

Implements controls that have been designed to ensure GHG emissions and energy data is reported in an accurate, complete, transparent and auditable manner.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"><li>• Implementing the controls at a site level that have been designed to ensure GHG emissions and energy data is reported in an accurate, complete, transparent and auditable manner</li><li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>• Implementation and maintenance of controls to support GHG emissions and energy data reporting, and to ensure GHG emissions and energy data is reported in an accurate manner</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>• The implementation of controls and providing resources as required</li></ul>
C	Consulted on: <ul style="list-style-type: none"><li>• The implementation of controls and resources as required</li></ul>
I	Informed of: <ul style="list-style-type: none"><li>• Controls used to support GHG emissions and energy data reporting</li></ul>

### 3d - Develop and implement a process for regular calibration and maintenance of equipment which is used for GHG emissions and energy reporting

To facilitate the development and implementation of a process to ensure GHG emissions and energy data collated from measurement/monitoring equipment is accurate.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Identification of equipment required to be calibrated and maintained for GHG emissions and energy reporting purposes</li> <li>• Assigning resources to assist with the development, implementation and maintenance of equipment</li> <li>• Ensuring a periodic review of calibration and maintenance of equipment to ensure completeness</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Developing, implementing and maintaining a process for regular calibration and maintenance of equipment which are used for GHG emissions and energy reporting</li> <li>• Assigning resources to assist with the development, implementation and maintenance of equipment</li> <li>• Identifying equipment required to be calibrated and maintained for GHG emissions and energy reporting purposes</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Providing resources to assist with the development, implementation and maintenance of equipment</li> </ul>
C	Consulted on: <ul style="list-style-type: none"> <li>• The need and context for the task</li> <li>• The process to identify equipment required for calibration and maintenance</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Identified equipment required to be calibrated and maintained for GHG emissions and energy reporting purposes</li> </ul>

**3e - Contracts address NGER and EEO reporting factors, and this data is captured within a data management system.**

NGER and EEO Act reporting requirements, reporting boundaries, operational controls and broader obligations are incorporated into new and existing contracts (as relevant). The GHG and energy reporting database(s) administrator is made aware of new contracts to ensure the NGER and EEO Act requirements are addressed and captured by data collection systems.

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• The development, implementation and maintenance and communication of GHG emissions and energy record keeping controls and processes relating to procurement processes</li> <li>• Ensuring relevant documents are retained for verification, completeness and transparency of GHG emissions and energy reporting</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• Developing, implementing and ensuring GHG emissions and energy record keeping controls and processes (documents will be retained for a minimum of 7 years) are in place to ensure verification, completeness and transparency of GHG emissions and energy reporting</li> <li>• Developing a record management system align with Fortescues broader document management system</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• Identifying process opportunities to improve record keeping controls and processes</li> <li>• Ensuring communication and retention of relevant materials for record keeping purposes (documents will be retained for a minimum of 7 years)</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• Ensuring communication and retention of relevant materials for record keeping purposes (documents will be retained for a minimum of 7 years)</li> <li>• Identifying process opportunities to improve record keeping controls and processes</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• Record keeping requirements</li> </ul>

## Task 4 – Reporting

### 4a - Collate and report information for GHG emissions and energy reporting (internal/external)

To facilitate the collation of GHG emissions and energy data for internal and external reporting purposes.

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• Ensuring information is collated from all data collation/reporting points within Fortescue, and it is reported within the data management system(s).</li> <li>• Providing assistance to personnel responsible for data reporting</li> <li>• Ensuring completeness and auditability of data reported</li> <li>• Generating draft and final reports</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Communicating reports, as required, to relevant internal stakeholders</li> <li>• Uploading information into Fortescue's GHG emissions and energy reporting database</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• Collation and reporting of GHG emissions and energy data for internal and external reporting purposes</li> <li>• Ensuring the appropriate resources are allocated and ensure processes and systems used for the collation and reporting process have been defined in relevant manuals and guidelines</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• The provision of resources to meet the requirements of GHG emissions and energy reporting</li> <li>• The development of processes and systems to support GHG emissions and energy reporting</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• The specific requirements needed to support GHG emissions and energy reporting</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Assisting with the development of processes and systems to support GHG emissions and energy reporting</li> <li>• Assisting in the process of data and information collation and GHG emissions and energy reporting in consultation with the 'responsible person'</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• Receiving communication of relevant GHG emissions and energy reports</li> <li>• Any significant processes, systems and reporting issues relating to GHG emissions and energy reporting</li> </ul>

#### 4b - Identify and communicate the frequency and requirements of reports

Ensure the complete capture of internal and external GHG emissions and energy reporting requirements.

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• Determining information reporting requirements (GHG emissions and energy commodities required for internal and external reporting requirements) with consideration of the NGER Act and EEO Act. Internal reporting requirements should also be considered. The frequency of reporting requirements for each GHG emissions / energy commodity will be identified (refer to the GHG Emissions and Energy Reporting Management Plan) and updated on an annual basis</li> <li>• Reviewing and monitoring of information reporting requirements on an annual basis to ensure the completeness of reporting (inclusions/exclusions of data requirements may change to new activities, changing operational conditions etc.). The review process will consider regulatory obligations and external / internal reporting requirements. The communication of any changes to reporting requirements and the frequency of reports will be communicated to all personnel responsible for GHG emissions and energy reporting</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• Ensuring the review, update and communication of GHG emissions and energy reporting requirements</li> <li>• Ensuring the activities identified for the "responsible" person are undertaken</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• Allocating resources to identified personnel to assist the 'responsible' person where necessary</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• Ensuring information requirements have been identified for data completeness purposes</li> <li>• Reporting requirements and frequency of reports</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• The reporting requirements and frequency of reports</li> </ul>

#### 4c - Annual review of GHG emissions and energy data

The CEO will be accountable for annual sign-off of GHG emissions and energy data. For the purpose of this Management Plan, an annual period is from June-July (consistent with the NGER Act).

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Providing assurance to the CEO that the data reported is accurate, transparent, complete and auditable</li> <li>• Preparing and communicating an annual report for the 'accountable' person(s) for review. The report will include all GHG emissions and energy information and data consistent with NGER Act obligations</li> <li>• Identifying, documenting and reporting GHG emissions and energy data accuracy, completeness, transparency and auditability issues</li> <li>• Retaining certification from the 'accountable' person</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Annual certification of the accuracy and completeness of data reported under the NGER Act</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Allocating resources within the 'consulted' group to assist the 'responsible' person (where necessary) to allow for the identification; and reporting and documentation of data accuracy, completeness, transparency and auditability issues</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• A summary / or full report and findings from the reporting process</li> </ul>

#### 4d – Energy efficiency and GHG emissions performance metrics related to KPIs

Energy efficiency and GHG emissions reduction objectives and targets are to be set. Performance metrics are to be developed to track Fortescue’s progress in relation to achieving the objectives and targets to evaluating the performance of the group, sites and specific activities.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• The development and implementation of performance metrics for GHG emissions and energy reporting, reduction targets and efficiency opportunities</li> <li>• Ensuring all relevant stakeholders are involved in the development of the performance metrics</li> <li>• Ensuring communication of the requirements, results and/or findings to ‘informed’ personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Endorsing performance metrics for GHG emissions and energy reporting, reduction targets and efficiency opportunities</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Supporting the development of performance metrics by providing information, resources and feedback</li> <li>• Identifying, reporting and documenting any performance improvement opportunities related to an activity/process, or performance metrics</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Supporting the development of performance metrics by providing information, resources and feedback</li> <li>• Identifying, reporting and documenting any performance improvement opportunities related to an activity/process, or performance metrics</li> <li>• The performance metrics development process</li> </ul>
I	Informed: <ul style="list-style-type: none"> <li>• GHG emissions and energy performance metrics and informed of Fortescues performance on a periodic basis</li> </ul>

#### 4e – National Greenhouse and Energy Reporting (under the NGER Act)

The NGER Act requires Fortescue to mandatorily report GHG emissions and energy consumption/production data on an annual basis. An NGER report is required to be submitted by the 31 October of each reporting period.

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"> <li>• Providing assurance to the CEO that the data and report meets the requirements of the NGER Act, including the accuracy and completeness of data</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Signing-off that the final NGER submission is compliant with the NGER Act</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Generating draft and final reports</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Ensuring upload of data in OSCAR</li> <li>• Following the sign-off of the final report, a 'supportive' person will be required to submit the information it to the Department of Climate Change</li> <li>• The coordination of reporting requirements needed to support NGER Act reporting</li> <li>• Communicate final report to relevant internal stakeholders</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Supporting the coordination of reporting requirements needed for NGER Act reporting</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Assisting in the process of data and information collation and reporting used for NGER reporting.</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Communication of the final report</li> <li>• Any non-compliance issues associated with the report</li> </ul>



#### 4f – Provide Data for Energy Efficiency Opportunities (under the EEO Act) reports

The EEO Act requires Fortescue to submit energy consumption data over a five year assessment cycle. Data used in the preparation of these reports is supplied from project implementers, which typically occurs at each of the operating sites.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Communicating approved data to relevant internal stakeholders</li> <li>• Ensuring communication of the requirements, results and/or findings to 'responsible' person assigned to task/activity 4e</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Ensuring personnel supply data relevant for compliance with the EEO Act to those identified in task/activity 4e.</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Allocating resources within the 'consulted' group to assist the 'responsible' person (where necessary) to allow for the reporting and documentation of how the identified and agreed EEO opportunities have been implemented. This should be done following data accuracy, completeness, transparency and auditability principles</li> <li>• Identification and assessment of energy efficiency opportunities</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Assessing energy efficiency outcomes for project implementation</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Assisting in the process of data collation used for EEO reporting</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Communication of the final report</li> <li>• Any non-compliance issues associated with the report</li> <li>• Support in the identification and assessment of energy efficiency opportunities</li> </ul>

#### 4g – Prepare and Submit EEO Compliance Reports

The EEO Act requires Fortescue to submit energy consumption data over a five year assessment cycle.

RASCI category	Roles and responsibilities description
R	Responsible for: <ul style="list-style-type: none"> <li>• The coordination of reporting requirements needed to support EEO Act reporting and assessments</li> <li>• Ensuring draft and final reports are generated within the required timeframes</li> <li>• Ensuring the data and report(s) meet the requirements of the EEO Act</li> <li>• Providing assurance to the CEO over the accuracy and completeness of data</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Communicating final report to relevant internal stakeholders</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	Accountable for: <ul style="list-style-type: none"> <li>• Compliance under the EEO Act</li> <li>• Reporting to the Department of Resources, Energy and Tourism, including a responsibility to report publicly within the five year energy efficiency assessment cycle</li> <li>• Signing-off reports submitted to the Department of Resources, Energy and Tourism and the public reports</li> </ul>
S	Supportive for: <ul style="list-style-type: none"> <li>• Allocating resources within the 'consulted' group to assist the 'responsible' person (where necessary) to allow for the identification; and reporting and documentation of data accuracy, completeness, transparency and auditability issues</li> <li>• The coordination of reporting requirements needed to support EEO Act reporting and assessments</li> <li>• Identification and assessment of energy efficiency opportunities</li> </ul>
C	Consulted for: <ul style="list-style-type: none"> <li>• Uploading information in OSCAR</li> <li>• Identifying and assessing energy efficiency opportunities</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Assisting in the process of data collation used for EEO reporting</li> </ul>
I	Informed of: <ul style="list-style-type: none"> <li>• Communication of the final report</li> <li>• Any non-compliance issues associated with the report</li> <li>• Support in the identification and assessment of energy efficiency opportunities</li> </ul>

#### 4h – Public Environmental Report

The Public Environment Report (PER) will disclose GHG emissions and energy data.

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"><li>• Ensure data submitted is consistent with data reported under the NGER and EEO Acts</li><li>• Providing assurance to the CFO over the accuracy and completeness of data</li><li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>• Assuring quality of information provided within the PER.</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>• Assisting with collection of data required for inclusion in the PER.</li></ul>
C	Consulted for: <ul style="list-style-type: none"><li>• Providing advice on how data has been collected and that it meets the reporting requirements.</li></ul>
I	Informed to: <ul style="list-style-type: none"><li>• Provide a copy of the PER once finalised.</li></ul>

## 4i – Annual Report

The Annual Report will disclose GHG emissions and energy data.

<b>RASCI category</b>	<b>Roles and responsibilities description</b>
R	Responsible for: <ul style="list-style-type: none"><li>• Ensure data submitted is consistent with data reported under the NGER and EEO Acts</li><li>• Providing assurance to the Board over the accuracy and completeness of data</li></ul>
A	Accountable for: <ul style="list-style-type: none"><li>• Sign-off of the Annual Report.</li></ul>
S	Supportive for: <ul style="list-style-type: none"><li>• Allocating resources within the 'consulted' group to allow for the identification; and reporting and documentation of data accuracy, completeness, transparency and auditability issues</li></ul>
C	Consulted for: <ul style="list-style-type: none"><li>• Assisting with collection of data required for inclusion in the Annual Report.</li><li>• Providing advice on how data has been collected and that it meets the reporting requirements.</li><li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li></ul>
I	Informed to: <ul style="list-style-type: none"><li>• Provide a copy of the Annual Report once finalised.</li></ul>

#### 4j – Carbon Disclosure Project (CDP)

The CDP is a reporting project that works with corporations to disclose the GHG emissions. Refer to <https://www.cdproject.net/en-US/Pages/HomePage.aspx> for more information on the CDP.

RASCI category	Roles and responsibilities description
R	<p>Responsible for:</p> <ul style="list-style-type: none"> <li>• Ensuring the data and report meets the requirements of the CDP and data submitted is consistent with data reported under the NGER Act</li> <li>• Generating draft and final reports</li> <li>• Providing assurance to the Accountable person over the accuracy and completeness of data</li> <li>• Submission of final report by 31 May each year to: <a href="mailto:respond@cdproject.net">respond@cdproject.net</a> once signed by the 'accountable' person.</li> <li>• Ensuring communication of the requirements, results and/or findings to 'informed' personnel assigned to this task/activity</li> </ul>
A	<p>Accountable for:</p> <ul style="list-style-type: none"> <li>• Signing the final report for submission by 31 May each year</li> </ul>
S	<p>Supportive for:</p> <ul style="list-style-type: none"> <li>• Allocating resources within the 'consulted' group to assist the 'responsible' person (where necessary) to allow for the identification; and reporting and documentation of data accuracy, completeness, transparency and auditability issues</li> <li>• Supporting the coordination of reporting requirements needed to support CDP reporting</li> <li>• Generating draft and final reports</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> <li>• Communicating final report to relevant internal stakeholders</li> </ul>
C	<p>Consulted for:</p> <ul style="list-style-type: none"> <li>• Assisting in the process of data and information and collation reporting used for CDP reporting</li> <li>• Identifying, reporting and documenting data accuracy, completeness, transparency and auditability issues</li> </ul>
I	<p>Informed of:</p> <ul style="list-style-type: none"> <li>• Communication of the final report</li> <li>• Any non-compliance issues associated with the report</li> </ul>

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# **Appendix C.**

## **Greenhouse Gas and Energy Management Policy**