



THE UNIVERSITY OF
SYDNEY

Climate and Nature Transition Plan

(2026 – 2032)

Basis of Preparation

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Purpose

This Basis of Preparation (BoP) outlines the methodologies, organisational boundaries, assumptions, definitions and calculation approaches used to measure and report progress against the University's sustainability targets within the [Climate and Nature Transition Plan 2026–2032](#).

The BoP is intended to support transparency, consistency, comparability and auditability of reported performance. It should be read in conjunction with the Climate and Nature Transition Plan, annual reporting and climate and nature-related financial disclosures, and supporting technical methodologies.

Reporting period

Performance against targets is measured and reported annually using calendar year data (1 January to 31 December), unless otherwise specified.

Organisational boundary

Unless otherwise stated, targets apply to activities, assets, operations and landholdings under the University's operational control. Target-specific inclusions and exclusions are provided within the methodology tables.

Data quality and reporting

The University will seek to use direct measurement or actual data to measure and report performance against its targets. Where direct measurement is not available, estimates may be used, with relevant assumptions and methodologies documented. Changes to data sources, methodologies, boundaries or data quality will be documented and addressed through the baseline recalculation provisions below.

Baseline recalculation

The University may recalculate historical baselines where material changes occur to:

- organisational boundaries;
- asset ownership or operational control;
- methodologies;
- emission factors;
- data quality or availability; or
- measurement approaches.

Where a material recalculation occurs, the nature of the change and resulting impact on reported performance will be disclosed.

A change is considered material where its cumulative effect is altered by 5% or more. Where a material change is identified, the University restates that year and all subsequently reported years using the updated boundary, methodology or data, so that performance continues to be measured on a like-for-like basis.

Focus area 1 *Climate mitigation*

Target	Target value	Baseline year	Baseline
Achieve net zero Scope 1 and 2 emissions by 2030	0 tCO ₂ e	2018/19	113,845tCO ₂ -e
Methodology: Annual emissions (tCO₂-e) = Scope 1 emissions + Scope 2 market-based emissions. Scope: Scope 1 sources: natural gas (combustion in University-owned boilers, furnaces and heating systems); stationary petrol and diesel (backup generators, groundskeeping and emergency power); mobile petrol and diesel (fleet vehicles, maintenance trucks, campus shuttles); LPG (gas bottles for cooking, heating and equipment such as forklifts); ethanol (fuel combustion in University-owned vehicles and equipment); refrigerants (unintended releases from cooling and air-conditioning systems); and livestock emissions from University-owned agricultural operations including enteric fermentation and manure management. Land use change emissions are currently excluded pending data availability. Scope 2 sources: purchased electricity, calculated on a market-based basis Baseline: Unlike the other targets in the Climate and Nature Transition Plan, which are newly established with a 2025 baseline, the Net Zero target continues an existing University commitment originally set against a 2018/19 baseline. This baseline has been recalculated to align with new climate-related financial disclosure requirements TPG24-33 reporting framework and AASB S2 Climate-related Disclosures. The recalculation incorporates Scope 1 emissions from livestock and refrigerants that were not included in the original baseline. While these sources fall outside the reporting requirements of the National Greenhouse and Energy Reporting (NGER) scheme, they are considered material to the University's Scope 1 emissions profile.			
Reduce purchased energy intensity by 10% by 2032	10% reduction	2025	0.59 GJ/m ²
Methodology: Energy intensity (GJ/m²) = Purchased energy consumption ÷ Gross floor area. Scope: Purchased energy comprises total consumption across all purchased energy sources: electricity (utility bills and sub-metering), natural gas (utility bills and sub-metering), and stationary and mobile fuels including petrol, diesel and LPG (invoice-level). Gross floor area (m²) comprises the total measured interior floor area of all University buildings included within the reporting boundary. Energy generated on-site from renewable energy systems is not included within purchased energy.			
Implement category management plans covering at least 70% of Scope 3 emissions by 2032	70% coverage	2025	16% coverage
Methodology: Coverage (%) = Scope 3 emissions in GHG Protocol categories with approved management plans ÷ Total Scope 3 emissions × 100. Scope: Indirect greenhouse gas emissions occurring across the University's upstream and downstream value chain reported in accordance with the GHG Protocol Scope 3 Standard.			

Focus area 2 *Adaptation and resilience*

Target	Target value	Baseline year	Baseline
Complete climate risk and vulnerability assessments across all critical asset categories and campuses by 2032	100%	2025	0%
Methodology: Completion (%) = (Critical asset categories assessed + Campuses assessed) ÷ (Total critical asset categories + Total campuses) × 100. Scope: Tier 1 and Tier 2 critical asset categories, and University campuses under operational control. Assessments are completed at category level and at campus level separately.			
Achieve a minimum 5-Star Green Star rating for all qualifying new builds and major refurbishments	100% of qualifying projects	2025	0 qualifying projects certified
Methodology: Achievement (%) = Qualifying projects achieving minimum 5-Star Green Star certification ÷ Qualifying projects completed in the reporting year × 100. Scope: New builds and major refurbishments with a capital value greater than \$50 million and eligible for Green Star certification.			
Establish and test climate preparedness and support capability at all priority sites by 2032	100%	2025	0%
Methodology: Completion (%) = Priority sites meeting preparedness capability requirements ÷ Total priority sites × 100. Scope: Priority sites are Arthursleigh, Camden, Gunnedah (Nowley), Lidcombe, Lismore, Camperdown and Darlington campus, Narrabri and One Tree Island. A site is counted as meeting preparedness capability where it has approved climate-specific preparedness guidance, identified resilience hub arrangements, operational support functions and evidence of testing within the previous two years.			

Focus area 3 *Nature*

Target	Target value	Baseline year	Baseline
Develop water stewardship and ecosystem resilience plans for all priority sites by 2032	100%	2025	0%
Methodology: Completion (%) = Priority sites with approved plans ÷ Total priority sites × 100. Scope: Priority sites are Arthursleigh, Camden, Gunnedah (Nowley), Lidcombe, Lismore, Camperdown and Darlington campus, Narrabri and One Tree Island. A plan is counted as approved when it is being used in operations by relevant staff.			
Increase tree canopy cover across the University's estate to 25% by 2032	25% canopy cover	2025	To be determined
Methodology: Canopy cover (%) = Total canopy area ÷ Total estate land area × 100. Scope: All land under the University's operational control across the entire estate. Canopy is measured as vegetation greater than five metres in height.			
Deliver at least five co-funded nature regeneration programs across University-managed sites by 2032	5 programs	2025	0 programs
Methodology: Number of qualifying co-funded nature regeneration programs. Scope: A program qualifies where it is formally scoped, supported by shared funding arrangements with one or more external partners, has defined ecological outcomes and is subject to periodic reporting.			

Focus area 4 *Circularity*

Target	Target value	Baseline year	Baseline
Reduce total waste generated per person by 10% by 2032	10% reduction	2025	21.14 kg per FTE and EFTSL
Methodology: Waste per person (kg) = Total waste generated ÷ (FTE + EFTSL). Scope: Waste streams covered: battery waste, chemical waste, commingled recycling, landfill waste, delivery pallets, e-waste, food organics, garden organics, hazardous biological waste, paper and cardboard, polystyrene and toner cartridges. Construction and demolition waste are excluded from reporting. Population denominator: combined annual Full-Time Equivalent staff (FTE) and Equivalent Full-Time Student Load (EFTSL).			
Implement reuse systems for five priority product categories by 2032	5 categories	2025	0 categories
Methodology: Number of priority categories with an operational reuse system during the reporting period. Scope: Reuse systems formally implemented and operationally active for approved priority product categories. A reuse system is counted as implemented where it is operationally active and supported by evidence from operator records or scheme participation data during the reporting period.			
Divert at least 70% of total waste from landfill by 2032	70% diversion rate	2025	39.94% diversion rate
Methodology: Diversion rate (%) = Waste diverted from landfill ÷ Total waste generated × 100. Scope: Waste streams included for diversion: battery waste, chemical waste, commingled recycling, delivery pallets, e-waste, food organics, garden organics, hazardous biological waste, paper and cardboard, polystyrene and toner cartridges, processed through reuse, recycling, recovery or organics processing pathways. Landfill waste forms the residual denominator. Construction and demolition waste is excluded.			

Definitions register

Term	Definition
Category Adaptation Plan (CAP)	A formally approved plan, program, roadmap or equivalent documented approach that identifies actions, responsibilities and monitoring arrangements for managing or reducing emissions associated with a Scope 3 emissions source or category.
Climate Risk and Vulnerability Assessment	A documented assessment, prepared in accordance with [the University's approved climate risk methodology / ISO 14092 Adaptation to climate change guidelines , of climate hazards, exposure, sensitivity and adaptive capacity for a defined asset, asset category or campus, evaluated across defined climate scenarios and time horizons.
Co-funded Nature Regeneration Program	A formally scoped nature restoration or enhancement program delivered at a university-managed site under shared funding arrangements, defined ecological outcomes, measured against a documented baseline and reported annually. Qualifying criteria includes: - total value ≥\$7,500; at least 20% of that value matched by cash or in-kind contribution from a party other than the Sustainability Team; - named project lead; - defined site; - at least one annual outcome report submitted. - at least one party other than the Sustainability Team must be a co-funder or named co-investigator.
Critical Asset Category	A functional asset classification used by the University to group infrastructure and facilities for climate risk assessment and reporting.
Energy Intensity	Purchased energy consumption divided by gross floor area and expressed as gigajoules per square metre (GJ/m ²).
Equivalent Full-Time Student Load (EFTSL).	A measure representing the annual study load that you would undertake in a course on a full-time basis in accordance with the University Student Glossary . Most full-time students will complete 24 credit points each teaching period.
Full-Time Equivalent staff (FTE)	A standardised method used to measure staffing. Full-time staff will be equal to 1.0 FTE, while fractional full-time staff will be a value less than 1.0 (as measured by their proportion of full-time hours) in accordance with Department of Education Higher Education Statistics Glossary .
Gross Floor Area (GFA)	The total floor area of buildings included within the reporting boundary, measured in accordance with the University's property reporting methodology.
Landfill	The final disposal of waste through burial or containment in a designated waste disposal facility, without further reuse, recycling or recovery.
Landfill Diversion	Waste managed through reuse, recycling, recovery or organics processing pathways rather than landfill as its final disposal pathway.
Major Refurbishment	A refurbishment project with a capital value greater than \$50 million, involving substantial renewal of primary building systems (i.e. structure, facade, HVAC, electrical), or one assessed as significantly extending the building's useful life in accordance with Green Star definitions. Heritage exceptions apply.
Net Zero	Scope 1 and market-based Scope 2 emissions are reduced as far as practicable, with any residual emissions neutralised through the use of high-quality carbon credits at

Term	Definition
	the end of the reporting period with consideration of the Science Based Targets initiative (SBTi) definition of Net Zero.
New Build	A new construction project meeting the University's capital approval requirements and Green Star eligibility criteria.
Operational Control	The consolidation approach used by the University to determine its reporting boundary, under which it accounts for 100% of the activities and impacts of operations over which it has the authority to introduce and implement its operating policies, applied consistently across environmental reporting.
Preparedness Capability	The minimum climate preparedness requirements established by the University for a priority site. To qualify, a site must have approved climate-specific preparedness guidance, identified resilience hub arrangements, operational support functions and evidence of testing within the previous two years.
Priority Product Category	A product type, material or group of products identified by the University as a priority for reuse, based on factors such as waste generation, material use, replacement frequency and feasibility of reuse. As at publication, priority areas and products include buildings and refurbishments (furniture), food and beverage operations (coffee cups and food containers), and procurement (ICT products). The list of priority product categories may be reviewed and updated as opportunities, data and organisational priorities evolve.
Priority Site	A campus, precinct, rural property or landholding identified through the University's approved climate and nature assessment methodology as requiring prioritised planning, investment or management due to its relative exposure to climate and nature-related risks, ecological significance, asset concentration, operational importance or strategic value. As at publication, priority sites are: Arthursleigh, Camden, Gunnedah (Nowley), Lidcombe, Camperdown and Darlington campus, Narrabri and One Tree Island. The list may be reviewed and updated periodically as methodologies, data and organisational priorities evolve.
Purchased Energy	Energy procured from external suppliers for University operations, including electricity, natural gas, and all stationary and mobile fuels.
Reuse System	A formally established and operational system that enables products and/or materials to be collected, redistributed and reused within University operations. Qualifying criteria include: • a defined reuse process and operating arrangements; • a named responsible area or operator; • evidence that the system is operational and that reuse activity has occurred during the reporting period.
Scope 1 Emissions	Direct greenhouse gas emissions from sources owned or controlled by the University, calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard .
Scope 2 Emissions	Indirect greenhouse gas emissions associated with the generation of purchased electricity, heating, cooling or steam consumed by the University, calculated under both Location Based and Market Based methodologies as defined by the Greenhouse Gas Protocol Scope 2 Guidance .
Scope 3 Emissions	Material indirect greenhouse gas emissions occurring across the University's upstream and downstream value chain that are not included in Scope 1 or Scope 2 emissions as defined by the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard. Material emissions are those +5% of total Scope 3 sources, which includes: • Category 1 – Purchased goods and services • Category 2 – Capital Goods

Term	Definition
	• Category 5 – Waste generated in Operations • Category 6 – Business Travel • Category 7 – Employee Commuting (includes both University staff and Students) • Category 15 – Investments
Tree Canopy Cover	The proportion of land area covered by vegetation greater than five metres in height, measured using an approved remote sensing methodology. Shrubs, groundcover and turf are excluded. Calculated as $(\text{Canopy area} \geq 5\text{m}) \div (\text{campus land area}) \times 100$
Total Waste	The aggregated volume of total waste generated from day-to-day University activities, within the defined operational boundary and measured across all included waste streams (i.e. battery waste, chemical waste, commingled recycling, landfill waste, delivery pallets, e-waste, food organics, garden organics, hazardous biological waste, paper and cardboard, polystyrene and toner cartridges. Construction and demolition waste are excluded from reporting).
Waste Diversion Rate	The proportion of operational waste diverted from landfill through reuse, recycling, recovery or organics processing expressed as a percentage in accordance with NSW EPA waste reporting practices . Calculated as $(\text{Total waste diverted from landfill across all included streams in the reporting year}) / (\text{total waste generated across all included streams}) \times 100$
Water Stewardship and Ecosystem Resilience Plan	A formally approved site-level plan addressing water management, ecosystem condition and resilience outcomes.