DECISION USEFUL DIAGNOSIS 018 — FY2025

Griffith University

Not decision-useful for all five audiences, because the scorecard reports the target exceeded in a year total emissions rose 1.7%

REPORTING PERIOD	REVIEW DATE	PROTOCOL	SECTOR
FY2025	7 August 2026 (first reviewed 27 July 2026; revised 3 August 2026, 4 August 2026)	Climate Disclosure Review Rules v15.23	Education and Training

5 / 15 overall score · sum of the five audience ratings, for ranking



15 of 19 load-bearing criteria not met, and none is met outright. The score saturates, because a row reaches 1 on two failures and cannot go lower, so the criterion count is reported beside it. The two answer different questions: the score is how many audiences can use the disclosure, the count is how many things are wrong.

This review tests Griffith University's publicly available climate disclosure against CRI's Climate Disclosure Review Rules, which use the CRI Net Zero Standard as the reference for a credible claim together with AASB S2 Climate-related Disclosures. It reflects the information available at the review date, states what the evidence supports, what it does not, and what would resolve each open point, and says "cannot verify", not "no issue", where evidence is missing. It is general information, not legal, financial or investment advice, and not an audit or an assurance engagement. It does not allege illegality, misconduct, greenwashing or dishonesty. Organisations may contact CRI at robc@noco2.com.au to identify an error, provide relevant public information or request review of updated disclosures. See Important information at the end of this report.

Decision-usefulness at a glance

Company	Carbon / supply-chain accounting	Institutional investors	Consumer / retail investors	Consumers & public	Regulators
Griffith University	1	1	1	1	1

How to read this report

HOW TO READ THE RATINGS

Each audience gets its own rating.

The same disclosure can be reliable for one reader and misleading for another, so we rate decision-usefulness **separately for each audience** on the three-point scale below. There is no single pass/fail verdict — decision-usefulness is a judgement about each audience, not the report as a whole.

1 **Not decision-useful**
Cannot be relied on in its current form for this reader's decision.

2 **Mostly decision useful**
Usable, with one material limitation the reader must work around.

3 **Decision-useful**
Can be relied on. A deliberately high bar.

The bar below adds the five audience ratings into an **overall score out of 15**. It is used only to rank reports against one another — it carries **no band and no verdict label**. Its colour simply reflects the mix of the five ratings: the more red, the more audiences the disclosure falls short for.



5 / 15
overall score · for ranking only

This review assesses whether the company's climate disclosure is *decision-useful*: whether a reader can actually rely on it for the decision they are making. Because a disclosure that is sound for one reader can mislead another, we score decision-usefulness **separately for each of the main audiences** that rely on climate disclosure. The audiences, and what each needs from the disclosure, are the same across all our reviews:

AUDIENCE	WHAT THEY RELY ON THE DISCLOSURE FOR
Carbon / supply-chain emissions accounting	Lifting the company's emissions figures into their own inventory. They need complete category coverage (nothing material excluded), a single reconcilable footprint, and a disclosed, transparent method. Whether a figure is estimated or supplier-specific is a maturity question, not a fault: the fault is exclusion.
Institutional investors	Pricing climate risk (physical and transition) including target credibility and whether targets are being met with real reductions, the completeness of financed / portfolio exposure, and flow-through exposure inherited from investees or counterparties whose own emissions may be growing. They can usually reconstruct detail, so they are judged on whether the true position is derivable.
Consumer / retail investors	Understanding the company's climate position and target progress without expert reconstruction. They need the headline claims to match the evidence, the material sources to be targeted, and caveats to be easy to find.
Consumers & public	Knowing whether the company's public claims are true: that it is genuinely acting rather than greenwashing, and not fuelling climate change while presenting otherwise. Headline claims matter most to this audience, which is least able to read past a buried caveat.
Regulators	Whether the disclosure is compliant, consistent across sources and audiences (does the company say one thing to one audience and something else to another), and useful across the board.

The **overall score** is simply the sum of the five audience ratings (5-15), used only to rank reports; it has no band and no verdict of its own. §2.1 gives each audience's rating and the reason behind it; §1 covers scope and basis, §2.2–2.3 the evidence dashboard, §3 what the disclosure means for a reader (what's counted, financed-emissions detail, real-vs-accounting movement, trajectory), §4 the findings, §5 disclosure-risk, §6 how to fix it and §7 the conclusion; the working annexes show the rule-level derivation.

Two conventions apply throughout. A certification (including the Australian Government's Climate Active program) is treated as a claim to be tested, not as a strength in itself. Detailed disclosure and candour about a company's own gaps are the baseline expected of a credible discloser, not a credit.

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1. Scope & basis

1.1 What we reviewed

DOCUMENT	REVIEWED?	IF MISSING, EFFECT ON THIS REVIEW
Griffith University Annual Report 2025 (year ended 31 December 2025), including audited financial statements and the Auditor-General's report	Yes: primary source	—
Carbon Management Report 2024–2025 (year ended 30 June 2025)	Yes: principal emissions source	—
Carbon Management Report 2023–2024	Yes	—
Carbon Performance / Management Reports 2022–2023, 2021–2022, FY2021, FY2020	Yes	—
Climate Action Plan 2025–2030, v1.0, September 2025	Yes	—
"Achieving net zero carbon emissions by 2050", Sprint Team, September 2019	Yes	—

DOCUMENT	REVIEWED?	IF MISSING, EFFECT ON THIS REVIEW
Assurance statement over any emissions figure	Not provided	No emissions figure in any year carries external assurance. Every emissions number in this review is management-prepared and unverified. Caps confidence across the inventory, the target-progress claim and the headline reduction.
Location-based Scope 2 figures for 2020/21 onward	Not provided	The reported Scope 2 series cannot be compared like-for-like with the 2010/11 baseline, and the physical (grid) emissions position cannot be seen. Directly caps the headline reduction claim.
Renewable-certificate (LGC) volumes, vintages, ownership and retirement records	Not provided	The 37.1% renewable claim and the market-based Scope 2 figures cannot be substantiated.
Annual electricity consumption series (kWh by year)	Not provided: as data (chart only)	A reader cannot separate consumption change from emission-factor change.
2023 Baseline Climate Risk Assessment	Not published: exists, not published	The physical and transition risk work that Pillar 3 of the Climate Action Plan rests on cannot be examined. The Plan itself commits to publishing it.
Aviation Emissions Reduction Plan	Not provided: referenced in the Climate Action Plan	The basis of the 40% single-year fall in flight emissions, and of the rebound assumed in the forecast, cannot be examined.
Carbon compensation / offsetting plan	Not published: does not yet exist; the Climate Action Plan lists it as an action item	The offset component of the 2029 net-zero target, which is the larger of its two pillars alongside renewable electricity, has no disclosed policy, credit type, volume, budget or integrity criteria.
Scope 3 Category 15 (investment portfolio) emissions	Not provided: excluded from the boundary	A $431.2m investment portfolio sits entirely outside the inventory and outside the net-zero claim.

1.2 Standards the company is held to or references

STANDARD / FRAMEWORK	REFERENCED BY COMPANY?	HOW STRONGLY	SECTOR MODULE(S) APPLIED
Corporations Act / Ch 2M	Yes: expressly to disclaim	Not applicable: the Annual Report states universities "are not in scope for mandatory reporting, as they do not fall under the Corporations Act 2001". Correct.	Not applicable
AASB S2	Yes: expressly to disclaim and as a future commitment	Not applicable: for the period. The Climate Action Plan commits to climate-related financial disclosure "when advised to by the Queensland Government"; no Queensland mandate exists for the period. Unlike New South Wales, Queensland has issued no equivalent of TPG24-33.	Not applicable
ASIC RG 280	No	Not applicable: not a Chapter 2M reporting entity.	Not applicable
GHG Protocol (Corporate / Scope 2 / Scope 3)	Yes: expressly relied on	In accordance with: strict. The boundary "was set in 2008/9 based on the Greenhouse Gas (GHG) methodology and we continue to report on that basis"; the Climate Action Plan states the boundary was "established in 2008/09 using the Greenhouse Gas Protocol"; Scope 3 is presented against the GHG Protocol's 15 categories. Tested strictly.	General
PCAF (financed emissions)	No	Not referenced: relevant nonetheless; a $431.2m investment portfolio is held and excluded.	Not applicable: raised under investment look-through
SBTi	Yes: only as an undecided option	Mentioned: loose. A Climate Action Plan action item is to "determine position on the pursuit of third-party Net Zero certification (e.g. SBTi Net-Zero Standard, Climate Active, Clima Net Zero Certification)". No science-based claim is made. Not tested as a claim.	Not applicable
Climate Active / other carbon-neutral framework	Yes: only as an undecided option (above)	Mentioned: no certification held or claimed.	Not applicable
Certificates (GreenPower / LGC / ACCU / REC)	Yes: indirectly	With reference to: the FY2020 and FY2021 reports refer to a 50% renewable portion "together with the associated certificates" from the CS Energy / Columboola arrangement. No certificate evidence in any year.	General

STANDARD / FRAMEWORK	REFERENCED BY COMPANY?	HOW STRONGLY	SECTOR MODULE(S) APPLIED
Other (company-referenced)	Yes: IPCC AR6; Paris Agreement; Australian Climate Change Act 2022; Queensland Climate Action Plan 2020–2030; UN SDGs; Times Higher Education Impact Rankings; TEFMA sector benchmarks	With reference to: contextual alignment references, not compliance claims, except the IPCC alignment, which underpins the target and is tested.	General

1.3 Review basis & limitations

Standard evidence-led review of the University's 2024/25 emissions disclosure, its 2025 Annual Report and its Climate Action Plan, read against the six-year run of Carbon Management Reports back to 2019/20 and the 2019 Council-endorsed net-zero strategy. The multi-year corpus allowed the emissions series to be tracked to the 2010/11 baseline and the target and boundary to be traced across their full history. No specialised sector module applies. Several limitations bound the conclusions. **Nothing has been externally assured**: no emissions figure in any year carries an assurance statement, and the Auditor-General's report covers the financial statements only, not the climate content in the Annual Report's narrative. **No absolute location-based Scope 2 figure has been published since 2019/20**, a percentage-only two-method comparison having been given for 2020/21 and 2021/22 and then discontinued from 2022/23, and **no annual electricity consumption series is published**, so the physical emissions position behind the headline reduction had to be estimated by this review from the University's own disclosed consumption figures and published national grid factors; those estimates are labelled indicative wherever used and are not presented as company figures. The Scope 1+2 intensity series survives extraction only as interleaved chart labels and is likewise a labelled reconstruction. Several documents the disclosure rests on were not available: the 2023 Baseline Climate Risk Assessment, the Aviation Emissions Reduction Plan, the 2022 Net Zero Sprint Team 2.0 report, and any offsetting or compensation plan, the last of these because it does not yet exist. No certificate volumes, vintages, ownership or retirement records were provided for any year. No mandatory climate-reporting regime applies to the University for the period, so no compliance finding is available against a mandate; the claims the University has chosen to make, and the GHG Protocol basis it expressly claims, are tested on their own terms.

2. Verdict

2.1 Decision-usefulness by audience

1 Carbon / supply-chain emissions accounting
0 met · 0 partial · 4 not met

The footprint cannot be lifted, and every part of the test fails. **Four Scope 3 categories that matter for a university carry no value**: staff commuting, student commute and international education-related travel, construction, and the investment portfolio. The University states three of those exclusions itself; the investment portfolio is simply left blank, never marked "N/A" and never named in the boundary-exclusion statement, so it is the only material excluded category whose omission is silent on both counts. **The inventory does not reconcile to itself in two separate years**: the 2023/24 Scope 3 total is given as 16,445.0 and 18,130.3, 1,685 tonnes apart, in two appendices of the same report; and the 2022–23 report's executive summary states 2022/23 Scope 3 as 16,777.2 while its own appendices state 17,695.3 and 17,695.4, 918 tonnes apart, with only the appendix figure reconciling to that report's own stated total and percentages. **The series cannot be placed on one method**: Scope 2 moved to market-based in 2020/21 without the base year being recalculated,

a Scope 3 category entered the totals in 2022/23 without restatement, no basis of preparation exists, and no location-based figure has been published since 2019/20. And **no figure in any of seven years is assured**.

§3.1, §3.3, §4.2, Annex B

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1 **Institutional investors**
0 met · 1 partial · 5 not met

The commitment is four years out, most of it is outside the University's control, and the progress reported to date is largely not its own. Roughly two-thirds of the path to net zero 2029 rests on a single contractual event, a 2029 electricity contract renewal expressly conditional on 100% renewable power being "available and affordable", with most of the remainder resting on offsets for which no policy, credit type, volume or budget yet exists; the plan is expressly flat for two of the four remaining years. On this review's indicative decomposition **about 38 of the 42 percentage points** of the Scope 1+2 fall since 2010/11 are Queensland grid decarbonisation and a change in how the same electricity is counted. Total electricity consumption **rose about 12% in the year** to roughly 63.3 GWh, above the level implied for the baseline year, on the Treasury building acquisition, which the University discloses and expects to unwind, while the renewable share fell from 38.1% to 37.1%. A **$431.2m investment portfolio** sits outside the inventory and the claim, in an institution whose own plan commits to advocating divestment from carbon-intensive energy industries held within the same investment vehicle. And the physical-risk work the plan rests on is unpublished, with the Annual Report's risk narrative silent on climate. What holds is reconstructability: the fifteen-year series and the category appendix let an analyst see precisely what is excluded.

§3.3, §3.4, §4.2, §5

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1 **Consumer / retail investors**
0 met · 2 partial · 2 not met

The scorecard says the target was exceeded in a year performance went backwards, and the claim above it carries no boundary. The Annual Report's climate scorecard reads "2025 target −45.0% / 2025 actuals −46.7%" above the words "continued the trend of exceeding its carbon emission reduction target". Neither the scorecard nor the surrounding text discloses that total emissions **rose 1.7%** during the year, that the cumulative reduction went backwards from −47.6% to −46.7%, or that the −46.7% compares a market-based current year against a location-based baseline. Targets reach only part of the footprint: the boundary leaves out commuting, student travel, construction and investments, the aviation sub-target is stated four different ways and its claimed achievement is contradicted by the same report's own forecast, and roughly a quarter of the 2029 claim is credits disclosed in two limbs that are never added together. Against that, the caveats that

do exist are reasonably placed: the Annual Report states the affordability condition and the offset dependence, and co-locates two adverse facts beside the scorecard.

§3.3, §3.4, §4.2

1

Consumers & public

0 met · 1 partial · 2 not met

The promise a member of the public meets is wider than the boundary behind it. The Annual Report states, in its strategy-outcomes list at p.9 and without qualification: "We will achieve net zero emissions by 2029." The words "scope 1", "scope 2" and "scope 3" appear **nowhere** in the 116-page Annual Report, so the scope limit that makes the claim meaningful, being Scope 1, Scope 2 and *partial* Scope 3 on a boundary fixed in 2008/09, is only available in the Climate Action Plan, a separate document. On the disclosed boundary the claim excludes how staff and students get to campus, how international students reach Australia, what the University builds, and what it invests in. The composite impression does not hold either: emissions rose in the year, the cumulative reduction shrank, most of the reported fall is the grid and an accounting change, and a Council-endorsed commitment not to offset residual emissions was reversed without acknowledgement. Against that, the action is real: 4 MW of rooftop solar built, efficiency capital deployed at 64-year and 89-year paybacks with the unflattering returns published, a binding no-new-gas design rule, and resource-recovery facilities that delivered a landfill reduction inside a band published a year in advance.

§3.1, §4.2, §5

1

Regulators

0 met · 0 partial · 2 not met

No mandatory climate-reporting regime applies and the University states that accurately, but it expressly claims to report on the GHG Protocol basis and does not: Scope 2 switched from location-based to market-based in 2020/21 with no baseline recalculation and no dual reporting since 2022/23, a Scope 3 category entered the totals in 2022/23 with no restatement, and material categories are excluded with no materiality justification. None of those non-conformances is disclosed as such. Consistency then fails on nine separate limbs: the Annual Report attributes a "15% increase" to an "electricity" aggregate it puts at 80% of the footprint while the Carbon Management Report reports Scope 2 at 67.1% moving 13.6%, and the Annual Report's figure ties to neither; the two documents disagree on how many Scope 3 categories are reported; the same report states percentage movements for waste and aviation that do not tie to its own appendix and gives two different flight totals; the Scope 3 total contradicts itself in two separate years; the aviation target carries two values and two years; the residual-offset assumption rests on two different bases; and a stated annual NGER reporting obligation cannot be corroborated against the regulator's published register.

§2.3, §5.3, Annex J

What the company should fix first: publish location-based Scope 2 alongside market-based for every year back to the 2010/11 baseline, and restate the headline reduction on that like-for-like basis; this single disclosure is what decides whether the −46.7% headline is sound.

2.2 Scorecard

Headline claim ↔ evidence match	1/5	Disclosure quality	5 / 15
Inventory completeness (Scope 1/2/3)	1/5	Financed-emissions completeness (if FI)	*N/A*
Target credibility	1/5	Real reduction vs accounting movement	1/5
Offset / certificate / renewable integrity	1/5	Assurance coverage vs claim	1/5
Standards / compliance confidence	2/5	Comparability (like-for-like only)	1/5
Reader accessibility	2/5	Evidence limitations	2/5

DIMENSION	RATING	JUSTIFICATION
Headline claim ↔ evidence match	1/5	Two headline claims are each materially wider than the evidence supports: "net zero emissions by 2029", stated unqualified in the Annual Report's strategy-outcomes list at p.9 in a document that never uses the word "scope", is wider by boundary; and "−46.7%, exceeding target" is wider by accounting basis and by direction of travel.
Disclosure quality	5 / 15 overall	The 15-year series, the GHG-Protocol-category appendix showing exactly which categories are blank, and the explicit boundary-exclusion statement are all present and clear. This is the baseline expected of a credible discloser, not a credit, and it sits alongside two appendices in the same report that contradict each other, a second executive-summary/appendix contradiction one year earlier, and headline percentage movements for waste and aviation that do not tie to the appendix they summarise.
Inventory completeness (Scope 1/2/3)	1/5	Nine of the fifteen Scope 3 categories carry no value. Four are business-model-obvious for a university: commuting; student commute and international education travel; construction; and investments. None carries a bounding estimate. Three are excluded by stated policy; **investments are not**. Category 15 is left blank in every edition, never marked "N/A", and never named in the Climate Action Plan's boundary-exclusion sentence, so its omission is silent rather than reasoned. Categories 4, 7 and 9 are also blank rather than "N/A", but Category 4 is immaterial and Categories 7 and 9 are expressly covered by the exclusion sentence, so Category 15 is the only **material** category unmarked in the table and unnamed in the statement.
Financed-emissions completeness (if FI)	N/A	Not a financial institution. The $431.2m investment portfolio is dealt with as a Category 15 exclusion in §3.1 and §4.2.
Target credibility	1/5	Net zero 2029 depends on a conditional 2029 contract renewal for about 67% of the remaining gap and on an offsetting programme that has no policy, plan, credit type, volume or budget, and the pathway is expressly flat for two of the four remaining years. The 2019 Council-endorsed strategy expressly ruled out using offsets for residual emissions and that position has been reversed without acknowledgement, though the same 2019 document also listed "Offset residual emissions" as one of its six pathway areas, so the position it stated was already contradicted inside its own covers.
Real reduction vs accounting movement	1/5	On this review's indicative decomposition, roughly 38 of the 42 percentage points of the Scope 1+2 fall since 2010/11 are grid decarbonisation and market-based renewable accounting. Total electricity consumption rose about 12% in 2024/25 to roughly 63.3 GWh, above the baseline year, driven by the Treasury acquisition, which the University discloses.
Offset / certificate / renewable integrity	1/5	No LGC volumes, vintages, ownership or retirement evidence in any year, against a 37.1% renewable claim and a market-based Scope 2 basis. No offset policy or credit criteria against a plan to offset roughly a quarter of the current footprint.

DIMENSION	RATING	JUSTIFICATION
Assurance coverage vs claim	1/5	Nil. No emissions figure in any year is externally assured. The Auditor-General's opinion covers the financial statements; the climate content sits in the unaudited narrative.
Standards / compliance confidence	2/5	No mandatory regime applies and the University states this correctly and prominently. Against the GHG Protocol basis it does claim, the Scope 2 method change without baseline recalculation and the absence of dual reporting are conformance failures.
Comparability (like-for-like only)	1/5	The series is not like-for-like with its own baseline on two counts: the Scope 2 method changed in 2020/21, and a Scope 3 category entered the totals in 2022/23. Neither triggered a restatement.
Reader accessibility	2/5	The Carbon Management Report is clear and readable and the appendices are informative. But the scope qualifier on the net-zero claim lives in a different document from the claim, and the two most important caveats, accounting basis and boundary, are absent from the Annual Report entirely.
Evidence limitations	2/5	The six-year corpus plus the 2019 strategy gave unusually good visibility of how the target and boundary evolved. Assurance, location-based Scope 2, certificate records, the risk assessment and any offsetting plan were all unavailable.

2.3 Standards & compliance snapshot

AREA	RATING	BASIS
Corporations Act / Ch 2M	Not applicable for the period	Griffith University is a body corporate under the Griffith University Act 1998 (Qld), not a Corporations Act entity. The Annual Report states this expressly and correctly.
AASB S2	Not yet mandatory: readiness issue	No Queensland mandate applies for the period; Queensland has issued no equivalent to the New South Wales TPG24-33. The Climate Action Plan commits to reporting "when advised to by the Queensland Government". Readiness is partial: a 2023 climate risk assessment exists but is unpublished, and there is no scenario analysis, no financial-effects quantification and no assurance capability evident.
ASIC RG 280	Not applicable for the period	Not a Chapter 2M reporting entity.
GHG Protocol / Scope 2 / Scope 3	Potential compliance concern	The University expressly reports on a GHG Protocol basis. Scope 2 moved from location-based to market-based in 2020/21 without recalculating the 2010/11 base year and without publishing both methods; dual reporting has been absent since 2022/23. A Scope 3 category (downstream leased assets) entered the totals in 2022/23 without restatement of prior years.
PCAF / financed emissions	Cannot verify: material evidence missing	A $431.2m investment portfolio is held. Category 15 is left **blank** in every year and is never marked "N/A", unlike Categories 8, 10, 11, 12 and 14, which carry express N/A cells in the 2022–23 and 2023–24 editions, with no relevance test, no bounding estimate and no PCAF-style treatment.
Carbon-neutral / net-zero framework	Cannot verify: material evidence missing	No third-party net-zero or carbon-neutral certification is held or claimed; the University's own plan lists deciding whether to pursue one as an open action. The self-declared 2029 net-zero claim rests on an offsetting programme not yet designed.
Certificates / credits	Cannot verify: material evidence missing	No certificate volumes, vintages, ownership or retirement records provided for any year, against a market-based Scope 2 basis and a 37.1% renewable claim.
Other company-referenced framework	Appears broadly compliant: minor limitations	IPCC, Paris Agreement and Queensland/Commonwealth policy references are used as contextual alignment, not as compliance claims, and are fairly characterised. The Climate Action Plan states that Queensland energy policy has coal and gas continuing "well beyond 2035".

3. What this means for a reader

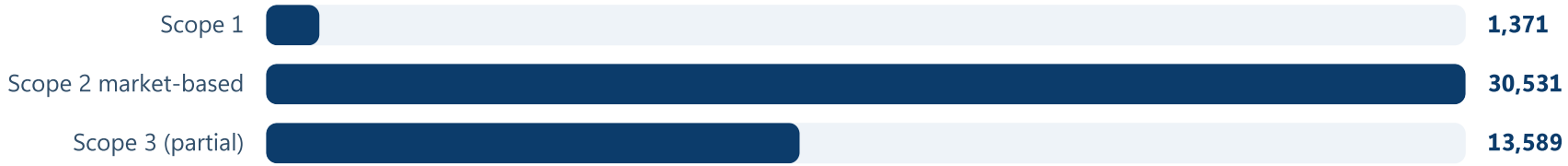
3.1 What is counted / not counted

Reporting basis: the University's operational carbon footprint for the year ended 30 June 2025, on a boundary fixed in 2008/09 and unchanged since. Scope 2 is reported on a **market-based** basis only. Scope 3 is expressly partial: the Climate Action Plan states that "excluded from the boundary are emissions from construction, remote work, commuting, and international education-related travel". Total reported: **45,490.0 tCO_2-e**. The Scope 3 figure below is the sum of six separately disclosed categories and reconciles to the disclosed Scope 3 total for this year (13,588.8 vs 13,588.7, rounding); it does **not** reconcile for the prior year, nor for 2022/23 as stated in that year's executive summary (see §4.2).

Emissions composition

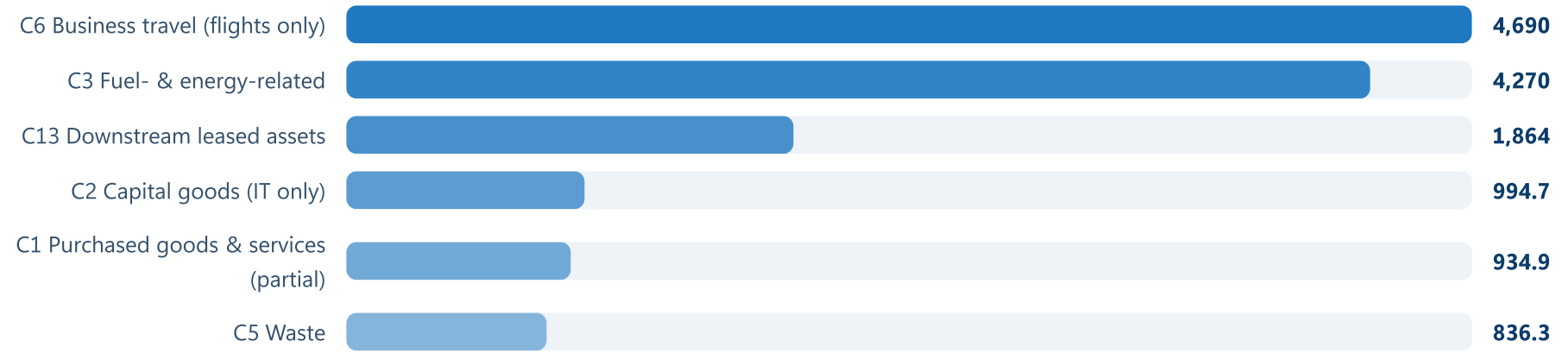
Values as reported (tCO_2e). Bars are independent magnitudes, not a stack.

Source: Carbon Management Report FY2025, p.5 emissions table (year ended 30 June 2025). Scope 2 is market-based only: the University switched from location-based in 2020/21 and stopped publishing the two-method comparison from 2022/23, so no location-based bar can be drawn for this year. Scope 3 is expressly partial



Scope 3 by category (largest first)

Source: Carbon Management Report FY2025, Appendix C pp.21-22, the six categories that carry a value; C4, C7, C9, C10 to C12, C14 and C15 are blank



What is counted

Every scope and Scope 3 category, coloured by inclusion status. Values as reported.

Source: Carbon Management Report FY2025, Appendix C pp.21-22; Climate Action Plan 2025-2030 section 5.2 p.12 for the stated boundary exclusions

Scope 1: combustion / fugitive / fleet
1,370.7
REPORTED

Scope 2: electricity (location-based)
NOT DISCLOSED

Scope 2: electricity (market-based)
30,530.6
REPORTED

Scope 3 C1 Purchased goods & services
934.9
PARTLY COUNTED

Scope 3 C2 Capital goods
994.7
PARTLY COUNTED

Scope 3 C3 Fuel and energy-related
4,269.8
REPORTED

Scope 3 C4 Upstream transport & distribution
EXCLUDED

Scope 3 C5 Waste
836.3
REPORTED

Scope 3 C6 Business travel
4,689.6
PARTLY COUNTED

Scope 3 C7 Employee commuting
EXCLUDED

Scope 3 C8 Upstream leased assets
NOT RELEVANT

Scope 3 C9 Downstream transport & distribution
EXCLUDED

Scope 3 C10 Processing of sold products
NOT RELEVANT

Scope 3 C11 Use of sold products
NOT RELEVANT

Scope 3 C12 End-of-life of sold products
NOT RELEVANT

Scope 3 C13 Downstream leased assets
1,863.5
REPORTED

Scope 3 C14 Franchises
NOT RELEVANT

Scope 3 C15 Investments / financed & facilitated
NOT DISCLOSED

Reported / counted · Partly counted (a figure is given, the category is not complete) · Not counted (excluded or unquantified) · Not relevant or not applicable

SCOPE / CATEGORY	STATUS	QUANTIFIED (tCO_2E)	MATERIAL?	NOTE
Scope 1: combustion / fugitive / fleet	Reported	1,370.7	Yes	Natural gas, LPG, transport and stationary fuels, refrigerant leakage. 3.0% of the total; down 35% on 2010/11.
Scope 2: electricity (location-based)	Not disclosed	Not disclosed	Yes	Reported up to 2019/20; discontinued. Two-method difference last published for 2021/22 (8.75% of Scope 2; 7.2% of total). Indicatively about 41.1 $ktCO_2$-e for 2024/25 on this review's estimate (see §3.3).

SCOPE / CATEGORY	STATUS	QUANTIFIED (tCO_2E)	MATERIAL?	NOTE
Scope 2: electricity (market-based)	Reported	30,530.6	Yes	67.1% of the total; up 13.6% on the prior year. No certificate evidence provided.
Scope 3 C1 Purchased goods & services	Partial	934.9	Yes	Only four line items carry values (cleaning 202.5, food & catering 25.1, office paper 0.7, telecommunications 706.6). Advertising, construction refurbishment, printing, stationery and water are blank. General procurement, the largest category for most universities, is not counted.
Scope 3 C2 Capital goods	Partial	994.7	Yes	IT equipment only. "Construction (new builds)" is a named line and is blank, during a year in which the University acquired the Treasury building and progressed the HATRIC development.
Scope 3 C3 Fuel and energy-related	Reported	4,269.8	Yes	Predominantly electricity transmission and distribution losses (4,146.1).
Scope 3 C4 Upstream transport & distribution	Excluded	Not disclosed	Cannot verify: not established	Couriers and postage are named lines and are blank for 2024/25. Likely small, but no bounding estimate.
Scope 3 C5 Waste	Reported	836.3	Yes	Landfill 793.3 plus incineration 43.0. The report states a "38% reduction"; on its own Appendix C the category fell 1,292.0 → 836.3, which is **−35.3%** (landfill alone −35.8%). The fall is like-for-like: the source states both compared years are on the weighed basis ("Values from last year (2023/24) onwards are considered reliable as they are based on weight"), and it has a disclosed physical driver in two resource-recovery facilities "now fully operational are exceeding expectations in reducing landfill waste" (see §4.1).
Scope 3 C6 Business travel	Partial	4,689.6	Yes	Business flights only. Hotel accommodation (domestic and international) and taxi are named lines and are blank.
Scope 3 C7 Employee commuting	Excluded	Not disclosed	Yes	Excluded by stated policy. No bounding estimate for a workforce of this size across five campuses.
Scope 3 C8 Upstream leased assets	Not relevant	Not applicable	No	The University states it pays utilities directly on leased premises and reports them in Scope 2. Reasonable.
Scope 3 C9 Downstream transport & distribution	Excluded	Not disclosed	Yes	The University's own table uses this slot for "Student commute" and "International student flights". Both are blank. For an institution targeting 50,000 students with a large international cohort, these are the two largest plausible omissions in the inventory.
Scope 3 C10 Processing of sold products	Not relevant	Not applicable	No	No sold products.
Scope 3 C11 Use of sold products	Not relevant	Not applicable	No	No sold products.
Scope 3 C12 End-of-life of sold products	Not relevant	Not applicable	No	No sold products.
Scope 3 C13 Downstream leased assets	Reported	1,863.5	Yes	Tenants' utilities. Entered the reported totals in 2022/23; prior years were not restated.
Scope 3 C14 Franchises	Not relevant	Not applicable	No	No franchise operations.

SCOPE / CATEGORY	STATUS	QUANTIFIED (tCO_2E)	MATERIAL?	NOTE
Scope 3 C15 Investments / financed & facilitated	Not disclosed: omitted silently	Not disclosed	Yes	The "Scope 3 Cat 15 Investments" row is **blank** in every edition of Appendix C and is never marked "N/A", unlike Categories 8, 10, 11, 12 and 14, which carry express N/A cells in the 2022–23 and 2023–24 editions. Nor does the Climate Action Plan's boundary-exclusion sentence mention investments, so the omission is silent rather than an affirmative non-applicability determination. The Annual Report discloses $431.2m in Queensland Investment Corporation investment funds ($444.8m total other financial assets, Note 8). The Climate Action Plan commits to "continue to advocate for measures to divest investments from carbon-intensive energy industries… within the Queensland Investment Corporation", which indicates that such holdings exist inside the University's investment vehicle, though the Plan neither sizes them nor refers to the $431.2m. Magnitude unknown; no relevance test or bounding estimate published.

3.2 Financed-emissions detail (financial institutions)

N/A: not a financial institution. The investment-portfolio exclusion is dealt with as a Category 15 exclusion at §3.1 and §4.2, and as an investment look-through exposure in Annex D.8.

3.3 Real reduction vs accounting movement

The University reports total emissions 46.7% below the 2010/11 baseline. Most of that fall is not abatement. The table below decomposes the Scope 1+2 component (54,808.9 → 31,901.3 tCO_2-e, −41.8%). The two largest drivers are indicative estimates by this review, because the University does not publish either a location-based Scope 2 series or an annual electricity consumption series; the method and inputs are set out in the working papers.

Scope 1+2 reduction, 2010/11 to 2024/25 (-42%)

Decomposition of the reported reduction into its drivers.

Source: Carbon Management Report FY2025, Appendix A p.19 (Scope 1 and 2, 2010/11 to 2024/25) and the Queensland grid emission factor series; review decomposition



Grid decarbonisation (BAU) (19 pp) · Market-based renewable accounting (19 pp) · Electricity consumption change (2 pp) · Scope 1 own action (2 pp)

Of the 42 percentage-point reduction reported, about 4 pp is own action beyond business-as-usual; the rest is external / accounting movement.

REPORTED CHANGE	DRIVER	REAL-WORLD REDUCTION?
Scope 2 down 42% since 2010/11 (52,694.3 → 30,530.6 tCO_2-e)	**Grid** factor: Queensland grid emission factor falling from about 0.89 to about 0.71 kg CO_2-e/kWh: indicatively about 10,700 tCO_2-e, or 19 of the 42 percentage points. This is the decarbonisation of the Queensland grid, which happens to every Queensland electricity user.	**No**: business-as-usual
—	**Certificates**: market-based renewable accounting on the CS Energy / Columboola offsite arrangement: indicatively about 10,600 tCO_2-e, or 19 percentage points. This is a change in how the same electricity is counted, not in what is emitted; no certificate retirement evidence was provided.	**No**: accounting basis

REPORTED CHANGE	DRIVER	REAL-WORLD REDUCTION?
—	Activity: electricity consumption change: indicatively about 900 tCO_2-e, or 1.7 percentage points. Grid-imported consumption is roughly flat since 2010/11 (about 59.2 to about 57.9 GWh); *total* consumption including onsite solar (about 63.3 GWh) is **above** the baseline year. On the University's own two renewable-share disclosures, being 21,591,781.8 kWh = 38.1% in 2023/24 and 23,475,415 kWh = 37.1% in 2024/25, total consumption **rose about 12% in the year** (about 56.7 to about 63.3 GWh) and the renewable share **fell**. The rise is disclosed and explained: the Treasury building acquisition.	**Partly**: marginal
Scope 1 down 35% since 2010/11 (2,114.6 → 1,370.7 tCO_2-e)	**Real** abatement: reduced gas use, fleet fuel and refrigerant leakage; fleet electrification and a no-new-gas design guideline.	**Yes**: own action, about 1.4 percentage points
Onsite rooftop solar, 4 MW across three campuses; 2,747 tCO_2-e/yr attributed to the Gold Coast system alone	**Real** abatement: physical generation displacing grid import, behind the meter. This is the clearest abatement in the disclosure, though the Nathan benefit was, on the University's own note, "largely offset by the increase in power use related to the relocation of staff" from Mount Gravatt.	**Yes**: own action
Scope 3 down 55% since 2010/11; flights down 40% in the year to 4,689.6 tCO_2-e	**Mixed**: direction of travel is real. The waste fall is a like-for-like reduction on a stated unchanged measurement basis, with commissioned resource-recovery facilities behind it (§4.1), though the stated "38%" is −35.3% on the report's own Appendix C. The flight fall is real in the year but unexplained in the report, while the University's own forecast assumes flights rebound to 11,750 tCO_2-e in 2025/26, which is 2.5 times the reported year; and the stated "40%" is −42.1% on Appendix C.	**Partly**: durability cannot be verified
Total emissions in 2024/25	**Mixed**: rose 1.7% on the prior year, and the cumulative reduction against baseline went backwards from −47.6% to −46.7%.	**No**: emissions increased

3.4 Trajectory over time

Across the fifteen years from the 2010/11 baseline, reported emissions fall from 85,344 to 45,490 tCO_2-e, but the shape of that fall matters more than its size. The series is essentially flat from 2010/11 to 2018/19 (85,344 → 86,552, a small *increase*), drops sharply through the pandemic years to a floor of 44,725 in 2023/24, and has now turned back up. The pandemic drop was activity, not abatement; what has held the post-pandemic level down is the grid and the market-based accounting change described in §3.3, not falling consumption. This year the direction reversed: emissions rose 1.7% and the cumulative reduction shrank for the first time in the series.

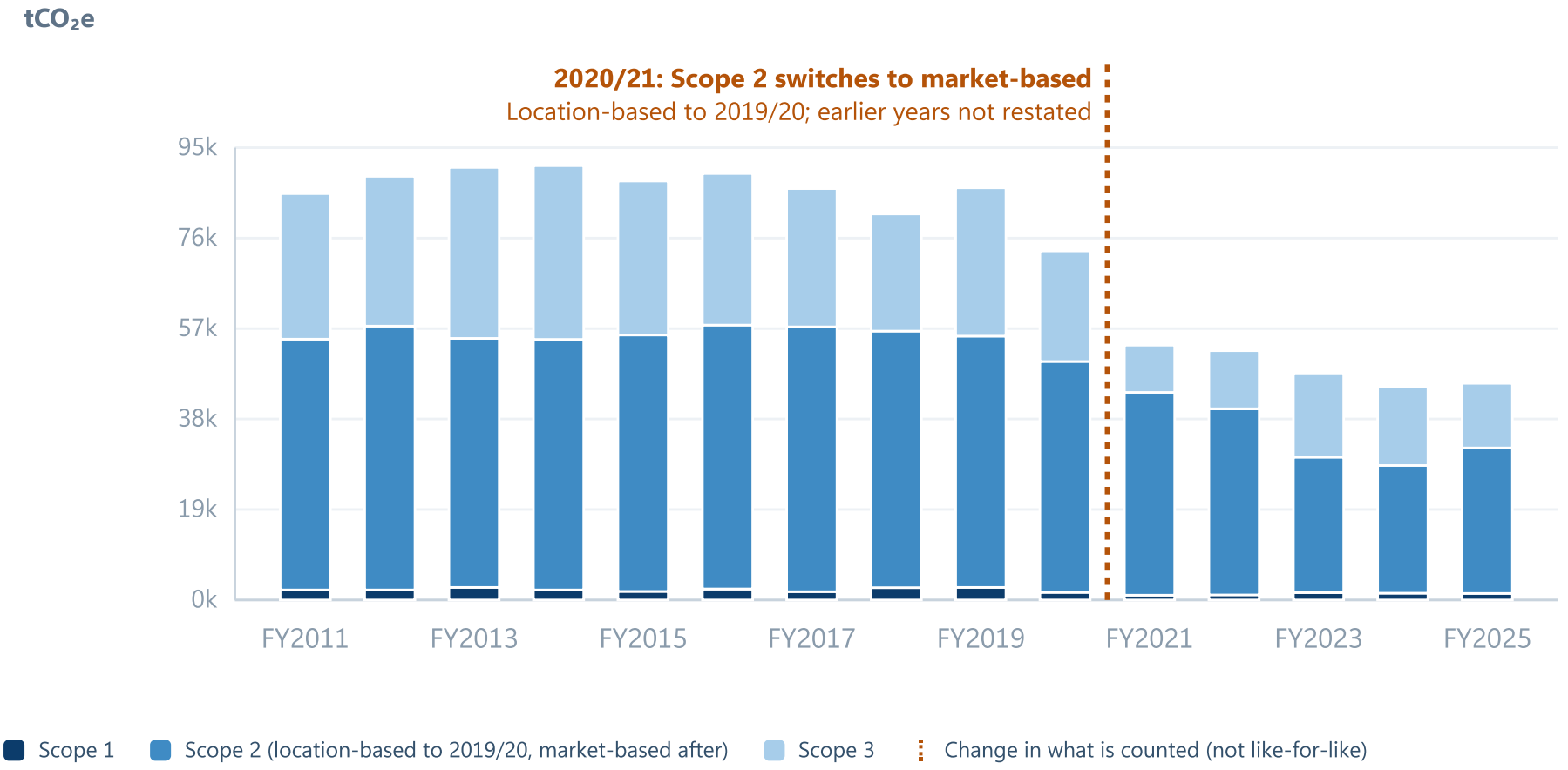
Two changes make the series not like-for-like with its own baseline, and neither triggered a restatement. Scope 2 switched from location-based to market-based in 2020/21: the University disclosed the two-method difference for 2020/21 (about 4%) and 2021/22 (8.75% of Scope 2, 7.2% of total) and then stopped publishing the comparison from 2022/23 onward, as the divergence was widening. And a Scope 3 category, downstream leased assets, entered the totals in 2022/23; it is shown for 2021/22 but excluded from that year's total, and no earlier year was restated. Alongside those, the target itself has moved: the 2019 Council-endorsed strategy set 45–50% by 2030 and net zero by 2050 and **expressly ruled out using offsets for residual emissions**; by 2023 the date had accelerated to 2029 and offsetting had become a named pillar of the plan, without the reversal being acknowledged anywhere in the reviewed documents. (The 2019 document was not itself consistent on the point: its Conclusion lists "Offset residual emissions" as one of six pathway areas, with "Carbon offsets / Forest sequestration" as its measures, directly against its own Overview bullet.) The 2040 interim target and a 2019 commitment to bring Toohey Forest carbon into the accounts both disappeared without a note.

Metrics over time

Trajectory over time

Reported operational emissions by scope, stacked, in tCO_2e per reporting year. Orange dotted line = a change in what is counted or how: the bars either side of it are not like-for-like. Where the later years count sources the earlier ones left out, the earlier years under-state the footprint.

Source: Carbon Management Report FY2025, Appendix A p.19, the full fifteen-year series 2010/11 to 2024/25. The Scope 2 series changes basis inside itself: it is location-based to 2019/20 and market-based from 2020/21, the University did not restate the earlier years, and it stopped publishing the two-method comparison from 2022/23. The label says so because dropping the earlier decade would hide more than the basis change does



METRIC	FY2011	FY2021	FY2022	FY2023	FY2024	FY2025	MOVEMENT	DRIVER	NOTE
Scope 1 (tCO_2e)	2,114.6	1,008.3	1,104.3	1,529.4	1,407.8	1,370.7	Down: 35% since FY2011	**Real** abatement: own action	Consistent basis throughout. FY2011 is the 2010/11 baseline; 2018/19 was 2,627.8
Scope 2 location-based (tCO_2e)	52,694.3	Not disclosed	Not disclosed	Not disclosed	Not disclosed	Not disclosed	Dropped: last published for 2019/20 (48,499.1)	Not applicable	Dropped disclosure: the two-method difference was last published for 2021/22. Indicatively about 41.1 kt for 2024/25 on this review's estimate
Scope 2 market-based (tCO_2e)	Not disclosed	42,629.8	39,031.5	28,444.1	26,872.1	30,530.6	Down: 28% since FY2021 and 42% against the location-based FY2011 baseline; up 13.6% in FY2025	**Mixed**: largely business-as-usual grid factor plus accounting	Method changed 2020/21; base year not recalculated; dual reporting discontinued 2022/23. Not additive with the location-based row
Scope 3 total (tCO_2e)	30,535.5	9,896.3	12,207.4	17,695.3	16,445.0	13,588.7	Down: 55% since FY2011	**Mixed**: real in waste and flights, but not verifiable in magnitude	2020/21 is the pandemic floor. **2023/24 stated as both 16,445.0 and 18,130.3** in the same report (Appendix A shown); **2022/23 stated as 16,777.2 in that year's executive summary against 17,695.3 / 17,695.4 in its own appendices** (Appendix A shown). Category 13 entered the totals 2022/23 without restatement
Emissions intensity (Scope 1+2, $kgCO_2e/m^2$ GFA)	152.43	88.15	80.73	60.29	55.61	59.23	Down: 61% since FY2011, **up 6.5% in FY2025**	**Mixed**: follows Scope 2, business-as-usual plus accounting	The series is a labelled reviewer reconstruction: the chart's data labels extract as two interleaved character streams, which de-interleave into a Griffith series 152.43 → 59.23 and a TEFMA sector series 162.41 → 36.17. Sector average discontinued by TEFMA after 2022/23; a Go8+QUT proxy substituted, which the University describes as "indicative only"
Renewable electricity (% of consumption)	0	0	Not disclosed	Not disclosed	38.1	37.1	Up: 0% to 37.1% since FY2021; **down in FY2025** (38.1% to 37.1%)	**Certificates**: accounting, no certificate evidence	2021/22 carried a partial-year 50% contract and 50% was contracted from Dec 2022, but no delivered share is stated for either year. Contracted share and delivered share differ; Columboola output "more variable than expected" and, in 2023/24, reduced "by approximately 30%" on commissioning issues. The delivered share **fell** 38.1% → 37.1% while total consumption rose about 12%
Certificates and offsets retired (tCO_2e)	Not disclosed	Not disclosed	14	Not disclosed	Not disclosed	Not disclosed	Dropped: none disclosed after 2021/22	Not applicable	MBA programme 158.3 t (2019/20); Centre for Quantum Dynamics 14 t (2021). The small voluntary offset disclosures present in the 2021/22 report do not appear in later reports
Total Scope 1, 2 and 3 (tCO_2e)	85,344.4	53,534.5	52,343.1	47,668.8	44,724.9	45,490.0	Down: 46.7% since FY2011, **up 1.7% in FY2025**	**Mixed**: pandemic activity, grid factor and the market-based accounting change	Not like-for-like with the base year (Scope 2 method change; Category 13 added). The reduction against baseline regressed from −47.6% to −46.7%

Targets and claims over time

TARGET OR CLAIM	AS FIRST STATED (PERIOD)	AS STATED FOR FY2025	CHANGE	EXPLAINED?	NOTE
Net-zero target	45–50% by 2030; net zero 2050; offsets **excluded** for residuals (2019 Sprint Team strategy); halve by 2030, net zero 2050 (2020–2022)	"net zero emissions by 2029 (Scope 1, 2, and partial Scope 3)" (Climate Action Plan); "We will achieve net zero emissions by 2029" (Annual Report p.9); offsets central (2023 onward)	Replaced: date accelerated to 2029; boundary unchanged; offset prohibition reversed	No: the offsetting reversal is not acknowledged in any reviewed document	Self-declared; no certification held, third-party certification an open decision. The Annual Report states the claim without the scope qualifier; the word "scope" does not appear anywhere in it (F-5, F-11)
2040 interim target	2040 interim target (2019 Sprint Team strategy)	Not stated	Withdrawn: dropped without a note	No	F-11

TARGET OR CLAIM	AS FIRST STATED (PERIOD)	AS STATED FOR FY2025	CHANGE	EXPLAINED?	NOTE
Toohey Forest carbon in the accounts	Commitment to bring Toohey Forest carbon into the accounts (2019 Sprint Team strategy)	Not stated	Withdrawn: dropped without a note	No	F-11
Aviation sub-target	"target level for 2029" (FY2024)	25% below a 10,500 tCO_2e baseline, given as 8,100 tCO_2e by 2029 (assumptions) and 8,139 tCO_2e by 2030 (narrative)	Cannot verify: stated four ways, neither value 25% of the stated baseline (7,875)	No	F-12

4. Findings

4.1 What stands up (genuine / qualified positives)

▲ F–1

4 MW of behind-the-meter rooftop solar built and generating, across Logan, Nathan and Gold Coast, with the 2,288 kW Gold Coast array commissioned January 2025. Quarterly generation rose from 200–400 MWh in 2023 to a peak of 1,600 MWh in early 2025.

WHY IT MATTERS

This is physical generation displacing physical grid import. Unlike the contractual and grid-factor movements that dominate the reported reduction, it lowers real-world emissions and is verifiable from metered output. It is also capital deployed, not a commitment.

QUALIFICATION (IF ANY)

Its effect on the reported footprint is modest and partly cancelled: the University notes the Nathan solar benefit was "largely offset by the increase in power use related to the relocation of staff" from Mount Gravatt. The stated 2,747 tCO_2-e/yr saving for the Gold Coast system is a project estimate, not a measured outcome.

▲ F–2

Capital committed to energy efficiency on assets with poor payback. The Gold Coast chiller upgrade ($2.53m, 64-year ROI) and the Logan L02 plant replacement ($3.90m, 89-year ROI) were funded and completed despite returns far outside any normal investment hurdle, and the University published those ROI figures.

WHY IT MATTERS

Abatement spending that cannot be justified on payback alone evidences a decarbonisation commitment operating independently of the business case, which is the opposite of the pattern where only self-funding measures proceed.

QUALIFICATION (IF ANY)

Both projects were end-of-life asset replacements that would have occurred regardless; the incremental abatement attributable to choosing the efficient option is smaller than the headline tonnage. Combined measured saving is about 430 tCO_2-e/yr, under 1% of the footprint.

▲

F–3

A no-new-gas requirement embedded in the binding Griffith Design Guidelines, applied to the HATRIC development and the Treasury building refurbishment, with laboratory gas the only stated exception.

WHY IT MATTERS

This is a structural lock-in that prevents new Scope 1 being created, rather than a target to reduce existing Scope 1. It binds future capital projects without requiring further decisions, which is what distinguishes a control from an intention.

QUALIFICATION (IF ANY)

Narrow in scope: it addresses roughly 3% of the footprint, and the laboratory exception is undefined in size.

▲

F–4

Resource-recovery facilities built and commissioned at Gold Coast and Brisbane South (Nathan), against a quantified abatement expectation published a year in advance. The 2023–24 report committed to a number before the fact, waste handling improvements being "expected to reduce landfill waste by 30% in the first year increasing to 40% reduction in the second year", and the 2024–25 report records landfill emissions falling 1,235.8 → 793.3 tCO_2-e, inside that band, on a measurement basis the source expressly states is unchanged between the two years.

WHY IT MATTERS

This is capital deployed in physical infrastructure, a quantified expectation published *before* the outcome, and a measured result reported against it on a stated like-for-like basis. Publishing a forward number that can later be checked is what distinguishes an abatement commitment from a narrative.

QUALIFICATION (IF ANY)

Modest in absolute tonnage (about 455 tCO_2-e, or about 1% of the footprint). The University's stated "38%" does not tie to its own Appendix C, which shows −35.3% for the category and −35.8% for landfill.

No credit is taken here for the detail of the Carbon Management Reports, the fifteen-year series, the explicit boundary-exclusion statement, the GHG-Protocol-category appendix showing which categories are blank, the accurate statement of AASB S2 non-applicability, the disclosure that the Columboola solar farm underperformed, or the University's sustainability rankings. Those are the baseline expected of a credible discloser, or a peer comparison, and neither lifts a rating. Also considered and not admitted: the Climate Action Plan's mitigation-hierarchy ordering rule ("Strategies must follow this hierarchy, be transparent and additional to existing strategies… Onsite renewables (e.g. rooftop solar) will be prioritised over the purchasing of offsite renewable energy"). It is a stated decision rule rather than an aspiration, which is why it was tested, but it sits in a plan the University describes as "a living document" that "will be regularly reviewed and adjusted" rather than in a binding engineering standard like the Design Guideline credited at F-3, and it was published only weeks before the review period closed. Recorded so the decision is visible.

4.2 What does not stand up (negatives)

▼ F–5

The Annual Report claims net zero by 2029 without the scope limit that makes it meaningful. Its strategy-outcomes list at p.9 states: "We will achieve net zero emissions by 2029 as part of our commitment to addressing the impacts of climate change." The qualifier, being Scope 1, Scope 2 and *partial* Scope 3 on a boundary set in 2008/09, appears only in the Climate Action Plan, a separate document; the words "scope 1", "scope 2" and "scope 3" appear nowhere in the 116-page Annual Report. The Annual Report's climate section at p.19 states the target differently and with two express conditions ("on the basis that 100% renewable power will be available at an affordable price and both aviation emissions and minor residual emissions will be offset"), so the affordability condition and the offset dependence are in the Annual Report; neither statement discloses the boundary, which is the limb this finding turns on. That boundary excludes, by the University's own statement, "construction, remote work, commuting, and international education-related travel", plus, silently, the investment portfolio.

WHY IT MATTERS TO A READER

A reader of the University's principal public accountability document is told the institution will reach net zero in four years. On the actual boundary the claim says nothing about how 50,000 students and their staff reach five campuses, how international students reach Australia, what the University builds, or what its $431.2m portfolio finances. For a university, international education travel is not a peripheral omission: it is a direct consequence of the core activity.

WHAT WOULD FIX IT

Carry the scope qualifier into every statement of the claim, in the Annual Report and in all public communication, and publish a bounding estimate for each excluded category so a reader can see the size of what the claim does not cover.

▼ F–6

The headline reduction compares a market-based current year against a location-based baseline. Scope 2 was reported location-based from 2010/11 to 2019/20 and market-based from 2020/21 onward. The 2010/11 base year was not recalculated. The University disclosed the two-method difference for 2020/21 (about 4%) and 2021/22 (8.75% of Scope 2, 7.2% of total emissions) and then stopped publishing it from 2022/23, as the renewable share, and therefore the divergence, grew.

WHY IT MATTERS TO A READER

The "−46.7% against the 2010/11 baseline" that anchors both the Carbon Management Report and the Annual Report scorecard is not a like-for-like comparison. On this review's indicative estimate the like-for-like figure is materially smaller, and the "2025 target −45.0% / actual −46.7%" scorecard result could invert. The University holds the figures needed to settle this and does not publish them.

WHAT WOULD FIX IT

Publish location-based and market-based Scope 2 side by side for every year back to 2010/11, restate the base year on the current method, and restate the headline reduction on a like-for-like basis.

▼ F–7

The Scope 3 total fails to reconcile inside a single document in two separate years. (a) Appendix A states 2023/24 Scope 3 as 16,445.0 tCO_2-e; Appendix C states 18,130.3 tCO_2-e, a 1,685.3 tonne gap, repeated in both the 2023–24 and 2024–25 editions, unreconciled. Appendix C's figure is the correct sum of its own category rows. (b) The 2022–23 report's executive summary states 2022/23 Scope 3 as 16,777.2 tCO_2-e while its own Appendix A states 17,695.3 and its Appendix C totals 17,695.4, a 918.1 tonne gap. Only the appendix figure works: the same sentence's "a 45% increase on 2021/22 and a 42% decrease on 2010/11" and "the remaining 37% of our emissions" all compute from 17,695.3, and the report's own stated total of 47,668.8 is 1,529.4 + 28,444.1 + 17,695.3.

WHY IT MATTERS TO A READER

This is the comparator for the current year's headline. On one figure, 2024/25 emissions rose 1.7% and the reduction against baseline went backwards; on the other, emissions *fell* 2.0% and the reduction improved. A reader cannot tell which way the University's emissions moved this year from the University's own report, and the same class of failure had already occurred, uncorrected, the year before, in the most-read paragraph of the report.

WHAT WOULD FIX IT

Reconcile the appendices for both years, state which figures are correct and why, and restate the comparatives and the year-on-year percentages that depend on them.

▼ F–8

The Annual Report's scorecard says the target was exceeded in a year when performance went backwards. It reports "2025 target −45.0% / 2025 actuals −46.7%" under the heading that Griffith "continued the trend of exceeding its carbon emission reduction target". The prior year's reduction was −47.6%. Total emissions rose 1.7%.

WHY IT MATTERS TO A READER

The word "trend" carries the reader in the opposite direction from the data. The University did clear a −45% threshold, but it cleared it by less than last year, in a year emissions increased, four years from a net-zero date. None of those three facts is co-located. Recorded for fairness: the same page does carry two adverse disclosures two paragraphs below the scorecard, electricity "showing a 15% increase on the previous year" with its causes, and aviation "reducing by 40%". Neither states the prior-year reduction, the absolute movement, or the accounting basis, which are the three items this finding names.

WHAT WOULD FIX IT

State the prior-year figure next to the current one, and disclose the absolute year-on-year movement alongside the cumulative percentage.

▼ F-9

Roughly two-thirds of the path to net zero 2029 rests on one conditional contract. The Climate Action Plan states that when the electricity contract renews in 2029 the University "can commit to 100% renewable energy… At that point its scope 2 emissions will reduce to zero." The Carbon Management Report makes the same assumption expressly conditional: 100% renewable power will be available "provided this is available and affordable". Scope 2 is 30,530.6 tCO_2-e, or 67% of the footprint. Outside that step, the plan forecasts only about 2.5% annual reduction, and states that for the next two years the aim is to maintain the current −45% position rather than improve on it.

WHY IT MATTERS TO A READER

The single largest element of a four-year net-zero commitment is a procurement outcome the University does not control, has flagged it may not be able to afford, and which would in any case change the accounting basis rather than the electricity physically consumed. The same offsite arrangement has already underperformed: the Plan notes Columboola output "more variable than expected".

WHAT WOULD FIX IT

Disclose the cost estimate and the fallback if 100% renewable power is not available or affordable in 2029, and state what the University's location-based emissions would be in 2029 under the plan.

▼ F-10

The 2029 target depends on offsetting roughly a quarter of the current footprint, and no offsetting programme exists. The plan is to offset 5% of the baseline plus all residual aviation emissions, indicatively 11,600 to 11,900 tCO_2-e, or around 26% of the current 45,490. Both limbs are disclosed and disclosed adjacently: the Carbon Management Report's 2029 assumptions list the "5% residual emissions" bullet and, immediately beneath it, "flight emissions will achieve our target of a 25% reduction by 2029 (8,100 tCO_2-e)… and these will also be offset"; the Climate Action Plan states both in a single sentence; and the Annual Report says "both aviation emissions and minor residual emissions will be offset". What is missing is the aggregate: the two limbs are never added together, never expressed as a share of the footprint they will be applied to, and rest on two inconsistent 5% bases (5% of the whole 85,344 baseline in the Carbon Management Report, about 4,267 t; 5% *excluding aviation* in the Climate Action Plan, about 3,742 t). The Climate Action Plan lists "confirm and publish Griffith offsetting position", "develop a detailed carbon compensation plan" and "determine position on… third-party Net Zero certification" as projects still in development.

WHY IT MATTERS TO A READER

A reader must do the arithmetic to see that about 26% of the current footprint is to be retired in credits. And with four years to run there is no disclosed credit type, volume, integrity criterion, permanence requirement, supplier or budget for the largest single remaining lever after the electricity contract.

WHAT WOULD FIX IT

Publish the offsetting position, the credit-quality and permanence criteria, the expected volume and cost, and state the offset requirement as a single aggregate share of the total footprint on one stated basis.

▼ F–11

A Council-endorsed commitment not to offset residual emissions was reversed without acknowledgement. The 2019 Sprint Team strategy stated: "Carbon offsets — we will not use carbon offset schemes as a way of dealing with what is often thought of as 'residual emissions' in our greenhouse gas accounting system. Rather, where carbon offsets are used they will be for the purpose of promoting behavioural change." Offsetting residual emissions is now Action Area 1.4 of the Climate Action Plan. No reviewed document notes the change. The 2019 document was not itself consistent on the point: its Conclusion lists "Offset residual emissions" as the sixth of six pathway areas, with "Carbon offsets" and "Forest sequestration" as its measures, against its own Overview bullet. That weakens the settled-commitment framing while adding a further same-document contradiction to the record. The document's separate "Air travel offset proposal" is not inconsistent with the bullet, which expressly permits offsets used to promote behavioural change "by… increasing the cost of certain carbon intensive activities".

WHY IT MATTERS TO A READER

A reader tracking the University's commitments over time sees a stated principle become its opposite, at the same time as the target date accelerated. The acceleration from 2050 to 2029 is presented as increased ambition; the accounting change that helps make it reachable is not presented at all. The same 2019 strategy's commitment to bring Toohey Forest carbon into the accounts, and the 2040 interim target, also disappeared without a note.

WHAT WOULD FIX IT

Disclose the change in offsetting policy, the reasons for it, and how it interacts with the accelerated target date.

▼ F–12

The two documents disagree about the boundary itself, and the aviation sub-target is stated four different ways. The Climate Action Plan says the University "currently reports on five relevant categories"; Appendix C shows six carrying values. The aviation target is stated as 25% below a 10,500 tCO_2-e baseline, which is 7,875, but is given as 8,100 tCO_2-e in the assumptions and 8,139 tCO_2-e in the narrative of the same report, and as due in 2029 in one report and 2030 in the next.

WHY IT MATTERS TO A READER

The boundary and the sub-targets are the terms on which the net-zero claim will eventually be judged. Where a reader cannot establish from the documents how many categories are counted or what the aviation target actually is, progress against them cannot be checked.

WHAT WOULD FIX IT

Restate the boundary consistently across documents, and publish a single aviation target with one value, one base year and one target year.

▼ F–13

A Scope 3 category entered the totals mid-series with no restatement. Downstream leased assets (tenants' utilities) is displayed for 2021/22 at 3,088.0 tCO_2-e but excluded from that year's stated total, and included from 2022/23 onward. Earlier years were not restated.

WHY IT MATTERS TO A READER

The inventory grew by a category without the baseline moving, so the series measures a slightly different thing before and after 2022/23. Combined with the Scope 2 method change, the fifteen-year trend line is not a single consistent measurement.

WHAT WOULD FIX IT

Restate the full series, including the 2010/11 base year, on the current category set, and disclose the restatement.

▼ F–14

No emissions figure in any year is externally assured. The Auditor-General's opinion covers the financial statements only; the climate content sits in the Annual Report's unaudited narrative. Pangolin Associates prepares the calculations, as a preparer rather than an assurer.

WHY IT MATTERS TO A READER

Every number in this review, including the −46.7% that appears in the University's principal accountability document and the figures used to claim a target was exceeded, is management-prepared and unverified. The two appendices that contradict each other are direct evidence of what absent verification permits.

WHAT WOULD FIX IT

Commission limited assurance over the inventory and the target-progress claim, starting with the Scope 2 method and the Scope 3 totals.

▼

F–15

A $431.2m investment portfolio sits outside the inventory and the claim, and is the one material category the University neither marks "N/A" nor names as excluded. Category 15 is left blank in every edition of Appendix C; Categories 8, 10, 11, 12 and 14 carry express "N/A" cells in the 2022–23 and 2023–24 editions and Category 15 does not, nor is it named in the Climate Action Plan's boundary-exclusion sentence, so the omission is silent rather than a reasoned non-applicability determination. Categories 4, 7 and 9 are also blank rather than "N/A", but Category 4 is immaterial (couriers, postage) and Categories 7 and 9 are expressly named in the boundary-exclusion sentence, so Category 15 is the only material category that is unmarked in the table and unnamed in the exclusion statement. The Annual Report discloses $431.2m in Queensland Investment Corporation investment funds ($444.8m total other financial assets). The Climate Action Plan commits to "continue to advocate for measures to divest investments from carbon-intensive energy industries… within the Queensland Investment Corporation"; it characterises certain energy industries as carbon-intensive, not the University's own holding or any stated portion of it, and gives no exposure figure. What it does establish is that such holdings sit inside the University's investment vehicle.

WHY IT MATTERS TO A READER

The University has indicated the exposure exists within its own investment vehicle, and has left it out of both the footprint and the net-zero commitment, with no relevance test, no bounding estimate and no stated reason. The portfolio also generated $61.0m of income in the year, material to the University's finances as well as its emissions. A reader cannot know whether the excluded portfolio emissions exceed everything counted.

WHAT WOULD FIX IT

Publish a PCAF-style estimate of portfolio emissions, or at minimum a bounding estimate and a stated relevance test, and say whether the portfolio is inside or

▼

F–16

No annual consumption series is published, and the one comparison that can be derived rose 12% while the narrative says consumption is falling. The Carbon Management Report states that "overall electricity consumption has declined steadily over the past eight years". The University publishes no kWh series against which that can be checked; the only absolute consumption figures in the disclosure are two renewable-share denominators, and they imply total consumption rose from about 56.7 GWh in 2023/24 to about 63.3 GWh in 2024/25, up about 12%, above the roughly 59.2 GWh implied for the 2010/11 baseline. The Appendix D campus-window increase is explained on its own page and is not part of this finding: "the total consumption for the existing campuses has remained the same, and the overall increase of 4,000,000 kWh is due to the acquisition of the Treasury Building", which reconciles on the source's own numbers to −0.8% excluding Treasury, and the executive summary states consumption is "expected [to] return to similar levels experienced in 2024".

WHY IT MATTERS TO A READER

Energy demand is the one lever fully within the University's control, and it is the lever the narrative claims is working. The published statement is time-bounded ("the past eight years") and sits above an intensity chart (GJ/m^2 GFA) rather than an absolute one; a reader has no absolute series with which to test it, in a year when total consumption rose about 12% and the renewable share fell.

WHAT WOULD FIX IT

Publish the annual electricity consumption series in kWh alongside the emissions series, co-located with the intensity chart, and separate the consumption effect from the emission-factor and contractual effects in the narrative.

outside the 2029 commitment.

▼ F–17

A 40% single-year fall in flight emissions is presented as performance but is unexplained, and the University's own forecast assumes it reverses. Flights fell from 8,104.1 to 4,689.6 tCO_2-e, described as "excellent performance against the target" and "below the target set for 2030". The same report forecasts flights of 11,750 tCO_2-e for 2025/26, which is 2.5 times the reported year and above every year from 2019/20 onward, the pandemic-recovery year included; only the derived 2018/19 figure is higher.

WHY IT MATTERS TO A READER

Either the fall is durable, in which case the forecast is wrong, or it is not, in which case the target has not been met in any meaningful sense. The report presents both without reconciling them, and gives no cause for a 40% one-year drop in a category with no disclosed policy change.

WHAT WOULD FIX IT

Explain the drivers of the 2024/25 fall, reconcile them with the 2025/26 forecast, and state whether the aviation target is regarded as met on a durable basis.

▼ F–18

Headline percentage movements in the current report do not tie to its own appendix, and the aviation total is stated two ways. The report states "the further 38% reduction in emissions in 2024/25" for waste; Appendix C shows Category 5 falling 1,292.0 → 836.3, which is −35.3% (landfill alone −35.8%). It states "a 40% reduction in aviation emissions to 4,689.6 tCO_2-e"; Appendix C shows 8,104.1 → 4,689.6, which is −42.1%. And Appendix B states "Total Flight Emissions 2024/25: 4,690.4 tCO_2-e" against 4,689.6 in both the executive summary and Appendix C. The same pattern is visible in earlier editions: the 2021–22 executive summary states "Scope 1 accounts for 12.1% of the total carbon emissions for the year" against 1,104.3 of 52,343.1, which is 2.1%, in a bullet list that separately gives Scope 2 at 75% and Scope 3 at 23%; it states "Electricity emissions reduced by 8.5% from 2019/20 levels" when 8.5% is the movement from 2020/21 and the fall from 2019/20 is 19.5%, and contradicts itself nine lines later where the Scope 2 bullet gives "8% decrease on 2020/21" for the same movement; and it states Scope 2 as "39,042 tonnes of CO_2-e" against 39,031.5 in the report's own emissions table.

WHY IT MATTERS TO A READER

Individually each is small. Collectively they are the same control failure that produces the two irreconcilable Scope 3 totals at F-7: the narrative is not being tied back to the tables it summarises before publication. A reader who checks any headline percentage against the appendix finds it does not hold, which removes the basis for relying on the ones that cannot be checked.

WHAT WOULD FIX IT

Tie every stated percentage and total to the appendix before publication; publish one aviation total; correct the 2021–22 executive-summary figures if those reports remain online.

4.3 What cannot be verified

?

F–19

Location-based Scope 2 for 2022/23 to 2024/25, and therefore the true like-for-like reduction against the 2010/11 baseline

WHY IT IS OPEN

Not published since 2019/20; the two-method comparison was discontinued from 2022/23. This review's indicative estimate (about 41.1 $ktCO_2$-e for 2024/25) rests on published national grid factors and the University's own consumption disclosure, not on company data.

WHAT WOULD RESOLVE IT

The University's own location-based figures for each year since 2020/21.

?

F–20

Whether 2024/25 emissions rose or fell

WHY IT IS OPEN

Depends on which of the two conflicting 2023/24 Scope 3 figures is correct (F-7). Either +1.7% or −2.0%.

WHAT WOULD RESOLVE IT

Reconciliation of Appendix A to Appendix C and a corrected comparative.

?

F–21

The Scope 1+2 intensity series (kg CO_2-e/m^2 GFA)

WHY IT IS OPEN

The chart's data labels survive extraction only as interleaved character streams. De-interleaving resolves them into a Griffith series (152.43 → 59.23) and a TEFMA series (162.41 → 36.17), corroborated by the TEFMA stream stepping down sharply exactly where the Go8+QUT proxy substitution is disclosed, but this is reviewer reconstruction, not quotable source text. The University publishes no intensity table.

WHAT WOULD RESOLVE IT

Publication of the intensity series as a table, with the GFA denominator for each year.

?

F–22

The 37.1% renewable electricity claim and the market-based Scope 2 basis

WHY IT IS OPEN

No LGC volumes, vintages, ownership or retirement evidence in any year. The 2019 strategy shows the University understood that the offsite arrangement does not reduce emissions under NGER or NCOS methods without purchasing certificates, but no certificate records have been published since.

WHAT WOULD RESOLVE IT

Annual LGC purchase and surrender records, with volumes and vintages matched to consumption.

?

F–23

The magnitude of the excluded categories: employee commuting, student commute, international education travel, construction and investments

WHY IT IS OPEN

Excluded by stated policy with no bounding estimate for any of them. For a university with a large international cohort, international education travel alone is plausibly of the same order as the entire counted footprint, but nothing in the documents allows this to be tested either way.

WHAT WOULD RESOLVE IT

A bounding estimate per excluded category, even at low data quality.

?

F–24

The stated NGER reporting obligation

WHY IT IS OPEN

The Climate Action Plan states Griffith "has reported annually since 2011, having exceeded the emissions threshold", and the Carbon Management Report refers to NGER submissions. Griffith does not appear on the Clean Energy Regulator's published corporate emissions and energy register for 2024-25, on which six other Australian universities do appear. Several innocent explanations exist: a different registered reporting entity; an operational-control boundary below the publication threshold; or deregistration after falling below threshold, which the Plan itself contemplates. This review draws no adverse inference.

WHAT WOULD RESOLVE IT

Confirmation of the registered reporting entity and its NGER-basis Scope 1, Scope 2 and net energy figures for the year.

?

F–25

Whether the physical and transition risks disclosed are adequate to the University's exposure

WHY IT IS OPEN

The 2023 Baseline Climate Risk Assessment underpinning Pillar 3 has not been published; the Climate Action Plan commits to publishing an updated version "with expanded climate scenarios and quantified risks". The Annual Report's risk-management section does not mention climate at all.

WHAT WOULD RESOLVE IT

Publication of the risk assessment, with scenarios and quantified financial effects.

?

F–26

The durability of the waste and flight reductions

WHY IT IS OPEN

The current-year waste fall is like-for-like and physically driven (F-4). What remains open on waste is the *pre-2023/24* series, which is on a mixed and, on the source's own account, unreliable basis and has never been restated, so movement against the baseline year cannot be relied on. The 40% flight fall is unexplained (F-17), and the University's own forecast assumes it reverses.

WHAT WOULD RESOLVE IT

A restated waste series back to the baseline on the current measurement basis, and an explanation of the aviation movement.

5. Disclosure risk exposure

5.1 Risk read

The University's exposure is concentrated in one place: it makes a near-term, absolute, unqualified public commitment, net zero by 2029, in its principal statutory accountability document, on a boundary defined in a different document that excludes several of the largest emissions sources a university has. The commitment date is close enough that it will be tested within the current planning cycle, and the two mechanisms intended to deliver it are a conditional 2029 electricity contract the University has flagged may not be affordable, and an offsetting programme that does not yet exist. The single biggest driver of risk is not any individual gap but the compression of timing: with four years to run, the largest lever is outside the University's control and the second largest is undesigned, while the reported progress to date turns out to be mostly grid decarbonisation and a change in accounting basis rather than abatement. Because no mandatory climate-reporting regime applies and no securities are on issue, the exposure is reputational and accountability-based rather than regulatory; but for a public university whose sustainability standing is an explicit strategic asset and a stated factor in student choice, that is not a lesser exposure.

5.2 Risk by lens

Risk exposure by lens

Relative exposure across disclosure-risk lenses; see the table for what drives each and what would reduce it.

Source: Review analysis of the FY2025 disclosure suite and the 2020 to 2024 Carbon Management Report chain

Legal (misleading-conduct / disclosure / director-duty)	**Moderate**	Medium confidence
Regulatory (ASIC / ACCC / Clean Energy Regulator / AASB S2)	**Low to moderate**	Medium confidence
Technology (dependence on unproven abatement)	**Low**	High confidence
Physical (physical-risk disclosure consistency)	**Moderate**	Medium confidence
Other: reputational / positioning	**Moderate to high**	Medium confidence

LENS	EXPOSURE	CONFIDENCE	WHAT DRIVES IT	WHAT WOULD REDUCE IT
Legal (misleading-conduct / disclosure / director-duty)	Moderate	Medium	The unqualified "we will achieve net zero emissions by 2029" in the Annual Report's strategy-outcomes list (p.9), with the scope limit only in a separate document and the words "scope 1/2/3" absent from the Annual Report entirely (F-5); and a "continued the trend of exceeding" characterisation in a year performance went backwards (F-8). The University markets to consumers, being students, and cites sustainability as a factor in their choice, which brings general consumer-protection standards into play even without securities-law exposure.	Carry the scope qualifier into every statement of the claim; co-locate the prior-year figure and the absolute movement with the scorecard percentage.
Regulatory (ASIC / ACCC / Clean Energy Regulator / AASB S2)	Low to moderate	Medium	No mandatory regime applies and the University states that accurately, which substantially limits exposure. What remains: the ACCC's environmental-claims guidance reaches a self-declared net-zero claim regardless of reporting obligation; the GHG Protocol basis the University does claim is not met on Scope 2 dual reporting or base-year recalculation (F-6, F-13); and a stated NGER obligation cannot be corroborated against the published register (F-24). Exposure would rise sharply if Queensland follows New South Wales in mandating public-sector climate disclosure, which the University's own plan anticipates.	Meet the GHG Protocol requirements the University claims to follow; confirm and document NGER status; begin AASB S2 readiness work rather than waiting to be directed.
Technology (dependence on unproven abatement)	Low	High	The plan depends on rooftop solar, chillers, controls and electrification, all mature. There is no reliance on carbon capture, hydrogen, or engineered removals. The dependence is contractual and financial, not technological.	—
Physical (physical-risk disclosure consistency)	Moderate	Medium	Five campuses in South East Queensland, a region with material flood, storm, heat and bushfire exposure, and one campus adjoining Toohey Forest. The 2023 Baseline Climate Risk Assessment exists but is unpublished, and the Annual Report's risk-management section does not mention climate at all, so a reader cannot see whether physical risk is governed or quantified, and there is no disclosed link to asset values or the capital programme (F-25).	Publish the risk assessment with scenarios and quantified financial effects; reflect climate risk in the Annual Report's risk narrative.
Other: reputational / positioning	Moderate to high	Medium	The University positions itself as a climate leader on the strength of its research history, its rankings, and a Plan that states it "goes beyond many institutional climate strategies". That positioning raises the standard against which its own operational disclosure is read, and the gap between the two is where the exposure sits: an institution that teaches carbon accounting publishing two irreconcilable Scope 3 totals in the same report (F-7), and excluding international student travel from a net-zero claim while growing international enrolment, is a more sensitive fact pattern than the same disclosure from a non-specialist entity.	Close the reconciliation and boundary gaps before extending the leadership positioning further.

5.3 Consistency across audiences

CLAIM / METRIC	TO THE REGULATOR	TO INVESTORS / PUBLIC	CONSISTENT AFTER NORMALISING BOUNDARY?
Scope 1 and Scope 2 emissions	Asserted to be reported annually under NGER since 2011; no Griffith row on the published 2024-25 register	Scope 1 1,370.7 tCO_2-e; Scope 2 30,530.6 tCO_2-e (market-based)	Cannot verify: not a divergence; the regulator-facing figures are simply not locatable. The practical effect is that the independent anchor available for six other Australian universities is not available here.
Scope 2 / "electricity" year-on-year change	—	Carbon Management Report table: Scope 2 **+13.6%**; same report's executive summary: Scope 2 **"14% increase"**, "**67.1%** of the total Carbon footprint"; Annual Report: "**electricity**... contributing **80%** of Griffith's emissions... showing a **15% increase**"	No: 13.6% and "14%" are the same number rounded, not two values, but the Annual Report's 15% is attached to an "electricity" aggregate it puts at 80% of the footprint rather than to Scope 2 at 67.1%, so these are different aggregates and normalisation is required. After normalising, the 80% "electricity" aggregate on the report's own pie corresponds to Scope 2 plus Category 3 fuel-and-energy-related plus Category 13 tenants' utilities (36,663.9 t, 80.6%, reviewer arithmetic), which moved **+8.7%**, not +15%. The Annual Report's figure ties to neither the Scope 2 movement (+13.6%) nor the electricity aggregate (+8.7%), and neither document reconciles the two presentations.
Cause of the Scope 2 increase	—	Carbon Management Report executive summary attributes it to the Treasury building acquisition, with increased solar and efficiency as offsetting factors; Annual Report attributes it to "performance issues at the contracted offsite solar farm and commencement of construction works at the Treasury Building"	No: the Annual Report leads with the solar farm underperformance; the Carbon Management Report's summary omits it from the driver list and discloses it separately later in the document.
Number of Scope 3 categories reported	—	Climate Action Plan: "five relevant categories"; Carbon Management Report Appendix C: six carry values	No

CLAIM / METRIC	TO THE REGULATOR	TO INVESTORS / PUBLIC	CONSISTENT AFTER NORMALISING BOUNDARY?
2023/24 Scope 3 total	—	Appendix A: 16,445.0 tCO_2-e; Appendix C: 18,130.3 tCO_2-e, in the same document	No: a same-document contradiction, repeated across two annual editions.
2022/23 Scope 3 total	—	2022–23 report executive summary: **16,777.2** tCO_2-e; same report Appendix A: **17,695.3**; same report Appendix C total: **17,695.4**	No: a second same-document contradiction, one year earlier. Only 17,695.3 reconciles to that report's own stated total (47,668.8) and to its own "+45% / −42% / 37%" percentages, so the executive-summary headline is out by 918.1 t.
The net-zero claim	—	Climate Action Plan: "net zero emissions by 2029 (Scope 1, 2, and partial Scope 3)"; Annual Report p.9: "We will achieve net zero emissions by 2029"; Annual Report p.19: "achieving net zero against the 2010 baseline by 2029 on the basis that 100% renewable power will be available at an affordable price and both aviation emissions and minor residual emissions will be offset"	No: the statutory document states the claim in two forms, one unqualified and one conditional, and **neither states the boundary**: the words "scope 1", "scope 2" and "scope 3" appear nowhere in it. The Annual Report does disclose the affordability condition and the offset dependence at p.19, so the divergence that survives is boundary, not conditionality.
Aviation target	—	8,100 tCO_2-e by 2029 (assumptions); 8,139 tCO_2-e by 2030 (narrative); "target level for 2029" (prior year); 25% below a 10,500 baseline, which is 7,875	No

6. How to fix it

6.1 NoCO2 Standard alignment

FINDING	REVIEW FINDING (WHY IT MATTERS)	NOCO2 MECHANISM	DOCUMENT / CLAUSE	REQUIRED EVIDENCE	LIKELY NOCO2 OUTCOME
D4-01: commuting, student commute, international education travel, construction and investments excluded by stated policy	The net-zero claim excludes the emissions a reader would most associate with a university's activity; none is bounded	Annual category materiality test against a defined threshold; exclusions must be evidenced, not asserted	**4.4 Organisational Boundary; 4.5.3 GHG Emission Categories (Table 3 materiality thresholds); 5.1.7 Boundary Description**	Bounding estimate per excluded category (spend-based acceptable); documented materiality assessment	**Critical non-conformance**: a boundary asserted rather than tested cannot support a net-zero claim
D2-01: irreconcilable Scope 3 totals inside one document in **two** years (2023/24 and 2022/23), plus **F-18** stated percentages that do not tie to the appendix	A reader cannot tell whether emissions rose or fell this year, and cannot rely on any stated movement	Financial reconciliation of the inventory to the ledger; data-quality ranking	**4.6.3 Financial reconciliation; 4.6.1 Data Quality Ranking; 5.1.8 GHG Inventory Table**	Reconciliation of Appendix A to Appendix C for both years; corrected comparatives; every stated percentage tied to the table	**Critical non-conformance**: the inventory does not reconcile to itself, repeatedly
D2-02 / D2-03: base year not recalculated on the Scope 2 method change; Cat 13 added mid-series	The 15-year series is not one consistent measurement, and the headline reduction is not like-for-like	Base-year consistency and restatement transparency	**4.9.2 Metrics & Targets; 5.1.10 Emissions Tracking (Tables 6/7); 4.3 Initial Year & Reporting Period**	Restated series on the current method and category set, back to 2010/11	**Non-conformance**: restatement required before any progress claim
D3-01: no dual location-based / market-based Scope 2 since 2022/23	The physical emissions position is invisible; the −46.7% cannot be verified	Mandatory dual reporting and contractual-instrument disclosure	**4.5.5 Methodology (market vs location-based electricity); 5.1.13 Contractual Instruments for Purchased Energy**	Both methods for every year from 2010/11	**Critical non-conformance**: market-based-only reporting is not permitted where a renewable claim is made
D3-02: no LGC volumes, vintages, ownership or retirement evidence	A 37.1% renewable claim and the entire market-based basis rest on unevidenced attributes	Certificate custody and retirement disclosure	**5.1.13 Contractual Instruments for Purchased Energy; 4.5.5 Methodology**	Annual LGC purchase and surrender records, vintages matched to consumption periods	**Critical non-conformance pending evidence**

FINDING	REVIEW FINDING (WHY IT MATTERS)	NOCO2 MECHANISM	DOCUMENT / CLAUSE	REQUIRED EVIDENCE	LIKELY NOCO2 OUTCOME
D3-05 / F-1: 4 MW behind-the-meter rooftop solar	Real physical abatement, metered and verifiable	Onsite renewables ranked above offsite purchasing in the mitigation hierarchy	**4.7 Reduction Obligations; 4.7.1 Required Interventions Schedule**	Metered generation records	**Conformant: and aligned with the required intervention ordering**
D5-01 / D5-02: offset dependence ~26% of the footprint, disclosed in two unaggregated limbs on two inconsistent bases, with no programme designed	The composition of the 2029 claim is never stated as a whole, and its second-largest lever has no design	Abatement-before-offset; credit eligibility, permanence and reversal liability; retirement reporting	**4.8.1 Abatement Principles; 4.8.2 CDR Criteria (Table 4); 4.8.3 Permanence Risk Mitigation; 4.8.4 Credit Reversal; 5.1.12 Carbon Credit Reporting**	Offsetting position; credit types and volumes; permanence and reversal criteria; budget	**Critical non-conformance**: a net-zero claim cannot rest on an undesigned compensation programme
D5-03: 2019 Council-endorsed no-offsets position reversed silently	A stated principle became its opposite while the target date accelerated	Non-conformance and policy-change disclosure	**5.1.15 Non-Conformance Disclosure; 4.9.4 Public Reporting & Disclosure; 4.9.2 Metrics & Targets**	Target- and policy-change log with reasons	**Non-conformance**: material changes to the claim's architecture must be disclosed
D6-01: "net zero by 2029" unqualified in the Annual Report	The statutory accountability document carries a wider claim than the boundary supports	Claim wording must carry its boundary wherever the claim appears; partial-application rules	**4.9.1.2 Net Zero Claims; 4.9.1.5 Partial Application; 1.1.3 Use of Claims and Representations; 5.1.7 Boundary Description**	Corrected claim wording across all channels	**Critical non-conformance**: the claim as stated is not permitted without its boundary
D6-02 / D6-09: 67% of the pathway is one conditional 2029 contract; two of four remaining years planned flat	Essentially all remaining reduction arrives in a single year, by contract not abatement	Accelerated Reduction Timeline; credits only for the residual gap; committed-vs-achieved status	**4.7.4 Accelerated Reduction Timeline; 4.7.5.1 Net Zero Committed; 4.7.5.2 Net Zero Achieved; 4.7 Reduction Obligations**	Annual abatement trajectory with the contractual step identified separately	**Non-conformance against the ART**: a flat trajectory with a terminal contractual step does not meet a 1.5 °C-aligned pathway
D6-03 / D6-04: aviation target stated four ways; claimed achievement contradicted by the same report's forecast	The one sub-target claimed as met cannot be pinned down or relied on	Target integrity and base-year consistency; progress reporting	**4.9.2 Metrics & Targets; 5.1.11 Reduction Obligation Progress**	Single target value, base year and target year; reconciliation of the 2024/25 result to the 2025/26 forecast	**Non-conformance**
D6-07 / D3-06: ~38 of 42pp of the reduction is grid and accounting; no annual kWh series is published, and the derivable figures show total consumption up ~12% with the renewable share falling	The headline credits the University for the grid's work	Emissions tracking with movement decomposition	**5.1.10 Emissions Tracking; 4.5.5 Methodology; 4.9.2 Metrics & Targets**	Annual kWh series; decomposition of movement into consumption, factor and contractual effects	**Non-conformance**: performance claims require the movement bridge
D6-06: intensity metric carries the comparison while absolute consumption rises	Intensity permits absolute growth; GFA has grown materially	Absolute-basis reduction obligations	**4.7 Reduction Obligations; 4.9.2 Metrics & Targets**	Absolute consumption and emissions co-located with any intensity metric	**Non-conformance**: intensity alone does not satisfy the reduction obligation
D4-03 / D4-04: Category 1 largely notional; construction in capital goods blank in a major build year	The largest upstream categories are absent, not estimated	Quantification hierarchy: estimate rather than omit; Scope 3 improvement planning	**4.5.4 Quantification; 4.6.4 SSEF Assessment; 5.1.14 Data Quality & Scope 3 Improvement**	Spend-based EEIO estimate across procurement; embodied-carbon estimate for HATRIC and Treasury	**Non-conformance**: omission, not estimation quality, is the failure
D8-01 to D8-03: $431.2m QIC portfolio omitted from Category 15 without even an "N/A" determination	A material exposure sits outside both the footprint and the claim, silently	Investment emissions: attributable to the Net Zero Inventory, remainder disclosed as non-attributable	**4.5.5.8 Investments (cat 15a Net Zero Inventory / 15b Non-Attributable); 4.5.6 Influence Based Inventory Categories; Annex B Net Zero Attribution**	PCAF-style estimate or bounded relevance test; QIC fund holdings	**Critical non-conformance**: the standard mandates PCAF completeness for cat 15a
~~D4-07~~ → **F-4 / F-26** *(recast rev 2)*: waste fell like-for-like on a stated unchanged basis, but the pre-2023/24 series is on a mixed basis and has never been restated, and the stated "38%" is −35.3% on the report's own appendix	The current-year reduction is real and creditable; the *baseline* comparison for the category is not, and the headline percentage does not tie to the table	Data-quality ranking and restatement	**4.6.1 Data Quality Ranking; 5.1.10 Emissions Tracking**	Restated waste series back to the baseline on the weighed-waste basis; percentages tied to the appendix	**Conformant on the current-year movement; non-conformance on the unrestated historic series**

FINDING	REVIEW FINDING (WHY IT MATTERS)	NOCO2 MECHANISM	DOCUMENT / CLAUSE	REQUIRED EVIDENCE	LIKELY NOCO2 OUTCOME
D7-01: no external assurance over any figure in any year	Every number, including the one in the statutory report, is unverified	Independent assurance and conformance assessment	**6.1 Assurance Requirements; 6.2.1 Conformance Assessment; 6.2.2 Critical Non-Conformance Resolution**	Limited-assurance engagement over the inventory and the progress claim	**Critical non-conformance**: no claim may be made without assurance
D7-02 / D7-03 / D9-01: climate absent from the AR risk narrative; risk assessment unpublished	Physical and transition risk governance is invisible where readers look	Public reporting and disclosure obligations	**4.9.4 Public Reporting & Disclosure; 4.9.3 Roles & Responsibilities; 5.1 Public Disclosure Statement**	Published risk assessment with scenarios and quantified financial effects	**Non-conformance**
F-2 / F-3: chillers funded at 64- and 89-year paybacks; binding no-new-gas design rule	Above-baseline: abatement funded outside the business case, and a structural lock-in	Required interventions; clean alternative assessment	**4.7.1 Required Interventions Schedule; 4.7.2 Clean Alternative Assessment**	Project records (already published)	**Conformant**
F-4 *(added rev 2)*: resource-recovery facilities commissioned against a quantified expectation published a year in advance; landfill 1,235.8 → 793.3 tCO_2-e	Above-baseline: capital in physical infrastructure, a forward number the reader can check, and a measured outcome on a stated like-for-like basis	Waste reduction as a required intervention; data-quality ranking evidencing the movement	**4.7.1 Required Interventions Schedule; 4.6.1 Data Quality Ranking; 5.1.10 Emissions Tracking**	Facility commissioning records; the weighed-waste series	**Conformant**
D1-01: accurate statement that AASB S2 does not apply	No overclaim of a standard not applicable	Claim accuracy	**1.1.3 Use of Claims and Representations; 4.9.1.3 Use without a claim**	—	**Conformant**
C-12 / C-13: THE Impact Rankings position and TEFMA sector comparison	Presented as evidence of climate standing	No mechanism: peer ranking is outside the standard's assessment basis	**standard review item: no direct clause**	—	Not assessed

7. Conclusion & next steps

Griffith University discloses a great deal and discloses it openly: a fifteen-year series, an appendix that shows exactly which emissions categories are blank, an explicit statement of what the boundary excludes, and an accurate account of why mandatory climate reporting does not apply to it. None of that is credited here, because it is the baseline expected of a credible discloser. What it does is make the underlying position easy to see: an unqualified promise of net zero in four years, resting on a boundary that leaves out how people get to campus, how international students get to Australia, what the University builds and what it invests in; a reported 46.7% reduction that is mostly the Queensland grid decarbonising and a change in how the same electricity is counted; and a year in which emissions actually rose, described in the Annual Report as continuing to exceed target.

The most valuable single action is also the cheapest: publish location-based Scope 2 alongside market-based, for every year back to 2010/11, and restate the headline reduction on that basis. The University produced exactly this comparison in 2020/21 and 2021/22 and then stopped. Restoring it settles whether the headline stands, and it requires no new data collection, only the figures the University's own consultant already calculates.

Three things should follow quickly. Reconcile the two appendices that give different Scope 3 totals for 2023/24, and the executive summary that gives a third, different figure for 2022/23, and restate the comparatives, so a reader can tell whether emissions rose or fell this year. Carry the scope qualifier, being Scope 1, Scope 2 and partial Scope 3, into every place the net-zero claim is made, starting with the Annual Report, and publish a bounding estimate for each excluded category so the claim can be read at its true size. And design the offsetting programme now rather than in 2028: on the University's own assumptions it will need to retire roughly a quarter of its current footprint in credits, and there is presently no policy, credit type, volume, integrity criterion or budget for any of it.

None of this requires the University to be less ambitious. A 2029 date is demanding, and the rooftop solar, the chiller and controls programme, the no-new-gas design rule and the resource-recovery facilities, which delivered a landfill reduction inside a band the University had published a year in advance, are work already done. The risk is not that Griffith is doing too little; it is that the disclosure currently credits the grid and the accounting for progress the University has not yet made, which will make the remaining four years harder to plan and the eventual result harder to defend.

Important information

This diagnosis is general information, published to support transparency, accountability and public debate on corporate climate disclosure. It sets out CRI's assessment of the publicly available climate disclosures of the organisation named above, for the reporting period stated, based on third-party information available at the review date. The assessment is made against CRI's Climate Disclosure Review Rules (version stated above), which use the CRI Net Zero Standard as the reference for a credible claim together with AASB S2 Climate-related Disclosures, and it gives reasons for each finding.

It assesses the disclosure, not the organisation's underlying climate performance or intent, and it does not allege illegality, misconduct, greenwashing or dishonesty. It is not tailored advice, nor legal, financial or investment advice, and it is not an audit, an assurance engagement or a certification. CRI does not accept liability for any error or omission in this analysis, or for any loss arising from use of or reliance on it.

AI tools help locate, extract and organise material from the source documents against a fixed rule set. Every rating and conclusion is reviewed and confirmed by CRI analysts; the rules, not the model, determine the outcome.

Organisations may contact CRI at robc@noco2.com.au to identify an error, provide relevant public information or request review of updated disclosures. Where a correction affects a finding, the diagnosis is updated and the change is noted. Further information about the review method is at noco2.com.au.

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--- ANNEXES (INTERNAL WORKING LAYER) ---

These annexes are the detailed working layer behind the findings in the body: the evidence base, rule application and traceability. Much of it is review working, retained for transparency and of interest to both the internal review team and external readers who want to see how each finding was reached.

Annex A: Documents reviewed & completeness (A-01A)

DOCUMENT	STATUS	CRITICALITY	NOTES
Griffith University Annual Report 2025 (YE 31 Dec 2025)	Reviewed	Critical: primary (A-01B)	Contains the climate scorecard, the unqualified net-zero claim, the audited financial statements (incl. Note 8 investments) and the Auditor-General's report. Climate content sits in the unaudited narrative.
Carbon Management Report 2024–2025 (YE 30 Jun 2025)	Reviewed	Critical	Principal emissions source. Appendices A–E.
Carbon Management Report 2023–2024	Reviewed	Critical (YOY)	Establishes the prior-year figures and the same Appendix A/C contradiction.
Carbon Performance Report 2022–2023	Reviewed	Material	First report on the accelerated Net Zero 2029 target.
Carbon Performance Report 2021–2022	Reviewed	Material	Last report disclosing the location-vs-market-based difference (8.75% / 7.2%).
Carbon Performance Report FY2021	Reviewed	Material	Discloses the Scope 2 method change to market-based.
Carbon Performance Report FY2020	Reviewed	Material	Last full location-based year; original 2030/2050 target framing.
Climate Action Plan 2025–2030 v1.0 (Sept 2025)	Reviewed	Critical	Boundary statement §5.2; offsetting position §5.3; NGER statement §7.1; Pillar 1–3 action tables.
"Achieving net zero carbon emissions by 2050", Sprint Team (Sept 2019)	Reviewed	Material (YOY)	Council-endorsed origin strategy; the express no-offsets-for-residuals position; forest-carbon commitment; NGER/NCOS treatment of the PPA.
Duplicate copy of the Climate Action Plan ("(1)" suffix)	Reviewed: identical	Not applicable	Byte-identical duplicate; deduplicated, counted once.
Assurance statement over any emissions figure	**Not provided**	**Critical**	Absent in all seven years. Caps confidence across the inventory, the target-progress claim and the headline reduction. Not treated as evidence the figures are wrong.
Location-based Scope 2, 2020/21 onward	**Not provided**	**Critical**	Discontinued from 2022/23. Prevents like-for-like comparison with the base year.
LGC / certificate volumes, vintages, ownership, retirement records	**Not provided**	**Critical**	No certificate evidence in any year against a market-based basis and a 37.1% renewable claim.
Annual electricity consumption series (kWh)	**Not provided** as data	Material	Chart only; point values recoverable for 2024/25 and for two Jan–Jun comparison windows.
2023 Baseline Climate Risk Assessment	**Not provided**: unpublished	Material	Underpins Climate Action Plan Pillar 3. The Plan commits to publishing an updated version.
Aviation Emissions Reduction Plan	**Not provided**	Material	Referenced in the Climate Action Plan; would explain the 40% single-year flight fall and the forecast rebound.
Net Zero Sprint Team 2.0 report (2022)	**Not provided**	Material	Referenced as the source of the accelerated 2029 target and the forecast assumptions.

DOCUMENT	STATUS	CRITICALITY	NOTES
Carbon compensation / offsetting plan	**Not provided**: does not exist	**Critical**	A Climate Action Plan action item still "in development".
Sustainability Strategy 2023–2030	Not provided	Useful	Referenced in the Climate Action Plan.
Scope 3 Category 15 (investment portfolio) emissions	**Not provided**: excluded	**Critical**	$431.2m QIC portfolio outside inventory and claim.
Clean Energy Regulator NGER register 2024-25	Reviewed (external)	Material	No Griffith row; six other universities present.

Completeness conclusion. Five critical documents are absent, one of which (the offsetting plan) does not yet exist. Dependent areas, the like-for-like reduction, the renewable claim, the offset component of the 2029 target, and the investment-portfolio footprint, are carried as cannot-verify findings, not as assumed failures (A-05).

Annex B: Evidence table (AI-02)

Locator correction (rev 2). Nine rows in this annex and in Annex K.1 previously cited "page" numbers that were in fact line offsets in a `pdftotext` extraction (E-07 "p.167", E-08 "p.183", E-16 "p.31", E-17 "p.187", E-19 "p.~3820", E-21 "p.~3160", E-25 "p.~5975", D5-05 "p.550–554", P.1 "FY2020 p.290"). The quoted wording in every one of those rows was verified verbatim and is unchanged; only the locators were unusable. All are corrected below to the document's own printed page. Same failure mode as the Telstra folio issue logged for this project.

EVIDENCE ID	SOURCE (DOC · PAGE/TABLE)	WHAT IT SHOWS	LINKED CLAIM / FINDING	RULE IDS	STATUS
E-01	CMR FY2025 · Exec summary p.2	Total 2024/25 = 45,489.9 tCO_2-e; "46.7% below the 2010/11 baseline but 1.7% higher than the previous year"	C-01, F-8	A-01B, OUT-TB-06	Verified
E-02	CMR FY2025 · Appendix A p.19	Full 15-year Scope 1/2/3/total series, 2010/11–2024/25	§3.4, Annex K.1	YOY-02, G-10	Verified (FF-01 correction applied)
E-03	CMR FY2025 · Appendix A vs Appendix C	2023/24 Scope 3 = 16,445.0 (App A) vs 18,130.3 (App C)	**F-7**, F-20	AI-07, G-01, OUT-STK-06, GHG-STD-08	**Conflict: unresolved**
E-04	CMR FY2025 · Appendix C p.21–22	Six categories carry values; C4, C7, C9, C10–C12, C14, C15 blank; hotel/taxi blank; construction (new builds) blank. **Corrected rev 2:** the FY2025 edition carries **no** "N/A" markers at all; the 2022–23 and 2023–24 editions mark **C8, C10, C11, C12 and C14** N/A and leave **C15 Investments blank**. C15 is never marked N/A in any edition. **Refined rev 3** (`-table` , all three editions, verified cell by cell): the categories left **blank without an N/A** are **C4, C7, C9 and C15**. C4 is immaterial (couriers, postage); C7 and C9 are expressly named in the CAP boundary-exclusion sentence; **C15 is named nowhere**.	**F-5**, **F-15**, §3.1, F-23	S3-01, S3-05, G-15, OUT-STK-06	Verified (FF-02/03; locator and N/A pattern corrected rev 2)
E-05	CAP §5.2 p.12	"Excluded from the boundary are emissions from construction, remote work, commuting, and international education-related travel"; "reports on five relevant categories"	**F-5**, **F-12**, F-23	G-04, S3-05, OUT-TB-05	Verified

EVIDENCE ID	SOURCE (DOC · PAGE/TABLE)	WHAT IT SHOWS	LINKED CLAIM / FINDING	RULE IDS	STATUS
E-06	AR 2025 · **p.9** (strategy-outcomes list) and **p.19** (Carbon emission reduction)	**p.9:** "We will achieve net zero emissions by 2029 as part of our commitment to addressing the impacts of climate change": the sole occurrence of the unqualified form. **p.19:** scorecard "2025 target −45.0% / 2025 actuals −46.7%"; "continued the trend of exceeding its carbon emission reduction target"; "In 2023, the University adopted a more ambitious target of achieving net zero against the 2010 baseline by 2029 on the basis that 100% renewable power will be available at an affordable price and both aviation emissions and minor residual emissions will be offset"; electricity "contributing 80% of Griffith's emissions… showing a 15% increase"; aviation "reducing by 40%". Full-text search returns **no** occurrence of "scope 1", "scope 2" or "scope 3" anywhere in the 116-page document.	**F-5**, **F-8**, E-13	A-17, OUT-TB-05, OUT-EXT-04, DR-02	Verified: **locator and content corrected rev 2** (the unqualified sentence is not on p.19, and p.19 carries express conditions)
E-07	CMR FY2021 · **p.6** (PDF p.7)	"In previous years, since the baseline year, our scope 2 off site electricity emissions were calculated using the Location based method… Commencing from this year, we will move to reporting… on the market based method. The difference… is approximately 4% better"	**F-6**	E-01, G-10, GHG-STD-08	Verified: locator corrected rev 2
E-08	CMR 2021–22 · **p.6** (PDF p.7)	"The difference in the electricity emissions for this year is approximately 8.75% better than if calculated on the location based method, reflecting the difference between the location based NGER factor of 0.80 vs the Market based methodology of 0.73. This difference is 7.2% of the total carbon emissions."	**F-6**, §3.3	E-01, A-19/G-BAU	Verified: last published dual comparison; locator corrected rev 2
E-09	CMR 2022–23, 2023–24, FY2025	No location-based comparison in any of the three	**F-6**, F-19	YOY-05, SEC-SF-11, E-01	**Dropped disclosure**
E-10	CMR FY2025 · p.7	"37.1% of our power consumption came from renewable sources, a total of 23,475,415 kWh"; Columboola output "more variable than expected"; "overall electricity consumption has declined steadily over the past eight years"	**F-16**, F-22, §3.3	E-07, E-14, A-19/G-BAU	Verified: narrative contradicted by E-11
E-11	CMR FY2025 · Appendix D **p.23–24**	All-campus Jan–Jun 2023 total usage 29,396,767 kWh → Jan–Jun 2025 33,397,775 kWh; onsite generation 2,698,705 kWh Jan–Jun 2025; new Brisbane City (CBD) line 4,223,248 kWh. **Added rev 2: the explanatory text on the facing page:** "the total consumption for the existing campuses has remained the same, and the overall increase of 4,000,000 kWh is due to the acquisition of the Treasury Building, which now accounts for 13.7% of the University's total power purchases"; Note 1: Treasury supply "only assumed by the university in January 2025". Reconciles: 33,397,775 − 4,223,248 = 29,174,527 vs 29,396,767 = **−0.8%**.	**F-16**, §3.3	A-19/G-BAU, GHG-STD-08	Verified: **the rise is explained in the source; the review's unexplained-contradiction framing is withdrawn rev 2**
E-31 *(added rev 2)*	CMR 2022–23 · Executive summary p.1 vs Appendix A p.16 and Appendix C p.19	Executive summary: 2022/23 Scope 3 "16,777.2 tCO2-e, a 45% increase on 2021/22 and a 42% decrease on 2010/11", "the remaining 37% of our emissions". Appendix A: 17,695.3. Appendix C total row: 17,695.4. Stated total 47,668.8 = 1,529.4 + 28,444.1 + 17,695.3. All three stated percentages compute only from 17,695.3.	**F-7(b)**, D2-01	AI-07, G-01, OUT-STK-06, DR-02	**Conflict: second same-document contradiction, 918.1 t**
E-32 *(added rev 2)*	CMR 2023–24 · Scope 2 section p.6	"Looking at the onsite and offsite solar together, in 2023-24, 38.1% of our power consumption came from renewable sources, a total of 21,591,781.8 kWh, or 77,730.4 GJ"; "plant commissioning issues reduced the overall output of the solar farm by 30% and in turn our renewable portion received was reduced by approximately 30%"	**F-16**, §3.3, §3.4, Annex K.1	E-07, A-19/G-BAU	Verified: **the review recorded 2023/24 renewable % as "not stated"; it is stated. Correcting it shows the share FELL 38.1% → 37.1% and implies total consumption rose ≈56.7 → ≈63.3 GWh**
E-33 *(added rev 2)*	CMR FY2025 · Appendix B p.20 vs Exec summary p.2 and Appendix C p.21; p.15 waste narrative vs Appendix C p.22	Appendix B "Total Flight Emissions 2024/25: 4,690.4 tCO_2-e" vs 4,689.6 elsewhere. Stated "38%" waste reduction vs Cat 5 1,292.0 → 836.3 (−35.3%). Stated "40%" aviation reduction vs 8,104.1 → 4,689.6 (−42.1%).	**F-18**	AI-07, GHG-STD-08, DR-02	**Divergence: stated movements do not tie to the appendix**
E-34 *(added rev 2)*	CMR 2023–24 · p.12 and CMR FY2025 · p.15	2023–24: "installation of resource recovery facilities on campus at both Gold Coast and Nathan which are now operational… The improved measures for waste handling are expected to reduce landfill waste by 30% in the first year increasing to 40% reduction in the second year." FY2025: facilities "both now fully operational are exceeding expectations in reducing landfill waste"; "Values from last year (2023/24) onwards are considered reliable as they are based on weight". Appendix C landfill 1,235.8 → 793.3.	**F-4**, D4-07 (withdrawn), F-26	A-16 (above-baseline test), GHG-STD-08	Verified: **forward-quantified expectation met on a stated like-for-like basis**

EVIDENCE ID	SOURCE (DOC · PAGE/TABLE)	WHAT IT SHOWS	LINKED CLAIM / FINDING	RULE IDS	STATUS
E-12	CMR FY2025 · p.5, p.16	2029 assumptions: 5% residual offset on 85,344 baseline; flights 25% reduction (8,100 t) "and these will also be offset"; 100% renewable "provided this is available and affordable"	**F-9**, **F-10**	T-01, T-DEP-04, E-08..22, G-11	Verified
E-13	CAP §7.2 p.25	"An annual reduction of around 2.5% is forecast… until 2028/29 when the university renews its electricity purchasing contract… At that point its scope 2 emissions will reduce to zero."	**F-9**	T-MI-06, T-DEP-04, E-01	Verified
E-14	CAP §5.3 p.15	Offset position = "5% of the 2010/11 baseline year excluding aviation emissions plus any remaining aviation emissions"; "further detailed work required"	**F-10**, FF-10	E-08..22, G-11, T-01	Verified
E-15	CAP §6.1 p.19 (Action 1.4)	"Confirm and publish Griffith offsetting position"; "Develop a detailed carbon compensation plan"; "Determine position on the pursuit of third-party Net Zero certification": all marked new/in-development	**F-10**	E-08..22, T-13	Verified
E-16	2019 Sprint Team report · **PDF p.3** (Overview)	"Carbon offsets — we will not use carbon offset schemes as a way of dealing with… 'residual emissions' in our greenhouse gas accounting system. Rather, where carbon offsets are used they will be for the purpose of promoting behavioural change in staff by, for example, increasing the cost of certain carbon intensive activities." Also: forest ecosystem carbon "we will also include… in our university's greenhouse gas accounts"	**F-11**	YOY-06, A-18, S2-41	Verified: position reversed; locator corrected rev 2
E-16b *(added rev 2)*	2019 Sprint Team report · **PDF p.11** (Conclusion)	"Our pathway to 45% decline in CO2 emissions involves initiatives in the following areas: Energy efficiency / On site renewables / Off site renewables / Behavioural change / Transport emissions / **Offset residual emissions** — [measures] **Carbon offsets**, **Forest sequestration**"	**F-11**, D5-03, D7-05	AI-07, YOY-06, A-18	**Conflict: the 2019 document contradicts its own no-offsets bullet**
E-17	2019 Sprint Team report · **PDF p.7** (Offsite renewables)	"Whilst this does not reduce our emissions under the National Carbon Offset Standard (NCOS) or National Greenhouse and Energy Reporting (NGER) reporting methods… by exercising the option of purchasing Large Scale Renewable Energy Certificates, the University could claim the reduction"	**F-6**, F-22	E-01, E-12, E-14	Verified: establishes the University understood the distinction; locator corrected rev 2
E-18	CMR FY2025 · Appendix C, 2021/22 column	Cat 13 = 3,088.0 shown but excluded from the 2021/22 total of 12,207.4 (category rows sum to 15,295.3)	**F-13**, FF-06	G-10, GHG-STD-08, YOY-04	Verified
E-19	AR 2025 · Financial Statements **Note 8 "Other financial assets", FS p.18** (PDF p.69)	QIC investment funds $431,207k (PY $603,390k); total other financial assets $444,805k (PY $616,712k); invested fund returns $61.0m income	**F-15**	SEC-INV-LT-17, T-INV-01, S3-01	Verified (sub-totals reconcile)
E-20	CAP §6.3 Action 3.2.1.3 p.24	"Continue to advocate for measures to divest investments from carbon-intensive energy industries by continuing to collaborate with other Queensland universities to work towards affordable, clean energy investment options to be made available under Queensland Law within the Queensland Investment Corporation." Full-text search of the Plan returns **one** occurrence of "carbon-intensive", this one.	**F-15**	SEC-INV-LT-17, S2-29	Verified: **status corrected rev 2:** the Plan characterises certain *energy industries* as carbon-intensive and commits to advocacy; it does **not** describe the $431.2m holding, or any stated portion of it, as carbon-intensive, and gives no exposure figure
E-21	AR 2025 · Financial Statements **Note 1(f), FS p.7** (PDF p.58)	"Universities are not in scope for mandatory reporting, as they do not fall under the Corporations Act 2001"	§1.2, D.1	L-01..14, S2-01..06	Verified: accurate; locator corrected rev 2
E-22	CAP §7.1 p.25	"Griffith University, as a statutory body and charity, is not currently required to report under ASRS"; NGER: "reported annually since 2011, having exceeded the emissions threshold"	D.1, **F-24**	L-01, A-01C, DR-02	Verified as a statement; NGER element unverifiable
E-23	CER NGER register 2024-25 (`ngers-register-2024-25.csv`)	No Griffith row. Monash, ANU, Melbourne, UNSW, Sydney, UQ present (UQ: S1 2,054 / S2 108,787 / 608,155 GJ)	**F-24**	A-01C, DR-02, A-05	**Cannot verify**

EVIDENCE ID	SOURCE (DOC · PAGE/TABLE)	WHAT IT SHOWS	LINKED CLAIM / FINDING	RULE IDS	STATUS
E-24	AR 2025 · Governance/risk section pp.41–42	Risk-management narrative covers cyber, chemical/radiation, biosafety, gene technology, incident management: **no mention of climate risk**	**F-25**, D.7	S2-07..13, GOV-01, DR-06	Verified
E-25	AR 2025 · Independent Auditor's Report **p.107**	"Report on the audit of the financial report": scope is the financial report only	**F-14**	GOV-10, A-11, S2-44	Verified
E-26	CMR FY2025 · p.15, Appendix C	Flights 8,104.1 → 4,689.6 (stated "40%", actually −42.1%), "below the target set for 2030 (8,139 tCO_2-e)"; waste stated "38%", actually −35.3% on Cat 5. ~~waste − 38% attributed to weighed-waste method change~~ **[Corrected rev 2: the source attributes the fall to resource-recovery facilities and states both compared years are on the weighed basis; see E-34.]**	**F-17**, **F-18**, F-26, **F-4**	T-01, GHG-STD-08, A-19	Verified: characterisation corrected rev 2
E-27	CMR FY2025 · p.18	2025/26 forecast assumption: "flights are estimated at 11,750 tCO_2-e, 20% above the 2030 baseline"	**F-17**	T-01, AI-07	Verified: internally inconsistent with E-26
E-28	CMR FY2025 · p.9–13	Gold Coast solar $3,529,857 / 2,747 tCO_2-e / 6.6yr ROI; GC chillers $2,526,689 / 215.24 t / 64yr ROI; Logan L02 $3,895,778 / 215.50 t / 89yr ROI	**F-1**, **F-2**	A-16 (above-baseline test)	Verified
E-29	CMR FY2025 · p.6	Griffith Design Guidelines: "no new natural gas/LPG installations on campus for building heating or hot water", laboratory exception	**F-3**	A-16, T-04	Verified
E-30	CMR FY2025 · p.5 table vs Exec summary p.2 vs AR p.19	CMR table Scope 2 **+13.6%**; CMR exec summary Scope 2 **"14% increase"** at **67.1%** of the footprint; AR **"electricity"** at **80%** of the footprint **"showing a 15% increase"**	§5.3, FF-07	DR-02, A-01B	**Divergence: basis corrected rev 2.** 13.6% and "14%" are the same figure rounded, not two values. The AR's 15% attaches to a different (larger) aggregate, so normalisation is required; on that aggregate the movement is ≈+8.7%, so the AR's figure ties to neither

Annex C: Claim register (AI-18 / OUT-TB-15)

CLAIM ID	WORDING / PARAPHRASE	CLAIM OBJECT	CLAIM SOURCE & BASIS (OUT-TB-15)	DOC & LOCATION	STRENGTH	AUDIENCE	EVIDENCE REQ/FOUND/MISSING	TRIGGERED SCANS	RULE IDS	STATUS
C-01	"We will achieve net zero emissions by 2029"	Unqualified: implies whole-of-institution net zero	**Self-declared.** No third-party certification; the University's own plan lists deciding whether to seek one as an open action	AR 2025 **p.9** (strategy-outcomes list): sole occurrence of the unqualified form; **p.19** states the target with express affordability and offset conditions but no boundary	**Strong**: absolute, dated, unqualified at p.9, in the statutory report; and no version of it anywhere in that report states a scope	Public, students, staff, government	Req: boundary, transition plan, S1/S2/S3, residual, offsets, assurance. Found: boundary (in a *different* document), partial plan. **Missing:** offsetting plan, assurance, four material categories	§10, §11, §03	A-17, OUT-TB-05, OUT-EXT-04, T-01	**Serious concern: a strong claim depends on missing evidence and a boundary disclosed elsewhere**

CLAIM ID	WORDING / PARAPHRASE	CLAIM OBJECT	CLAIM SOURCE & BASIS (OUT-TB-15)	DOC & LOCATION	STRENGTH	AUDIENCE	EVIDENCE REQ/FOUND/MISSING	TRIGGERED SCANS	RULE IDS	STATUS
C-02	"Net zero emissions by 2029 (Scope 1, 2, and partial Scope 3)"	Scope-limited net zero on a 2008/09 boundary	Self-declared	CAP §1.0, §3.0, §5.1, §6.1	Strong but qualified	Informed reader	As C-01	§10, §11	T-01, OUT-TB-05	Decision-usefulness concern: the qualified version is the accurate one but is not the one in the Annual Report
C-03	"46.7% below the 2010/11 baseline"; scorecard "−45.0% target / −46.7% actual"	Reduction in total reported emissions vs base year	Self-declared, unassured	CMR FY2025 p.2; AR 2025 p.19	Strong: headline performance claim	All	Req: like-for-like basis, method consistency, base-year recalculation. **Missing:** location-based series, base-year recalculation	§06, §08, §11	**F-6**, G-10, GHG-STD-08, E-01, A-19	**Serious concern: not like-for-like; magnitude cannot be verified**
C-04	"continued the trend of exceeding its carbon emission reduction target"	Direction of travel	Self-declared, unassured	AR 2025 p.19	Strong	Retail/public	Found: −46.7% > −45.0%. Contradicted by: prior year −47.6%; total emissions +1.7%	§11, §03	**F-8**, A-17, OUT-RRB-03	**Decision-usefulness concern: literally true, directionally misleading**
C-05	"37.1% of our power consumption came from renewable sources, a total of 23,475,415 kWh"	Renewable share of electricity consumption	Self-declared; offsite PPA (CS Energy / Columboola) + onsite solar	CMR FY2025 p.7	Strong	All	Req: LGC volumes, vintages, ownership, retirement, timing. **All missing**	§08	E-02, E-04, E-05, E-07, E-12, E-14, F-22	**Cannot verify: material evidence missing**
C-06	Scope 2 "42% below 2010/11 levels"	Scope 2 reduction	Self-declared, unassured	CMR FY2025 p.2	Strong	All	Method changed mid-series; no base-year recalculation	§06, §08	**F-6**, E-01, G-10	**Serious concern: method-inconsistent comparison**
C-07	Flights "below the target set for 2030 (8,139 tCO_2-e)"; "excellent performance against the target"	Aviation sub-target achievement	Self-declared	CMR FY2025 p.2, p.17	Moderate–strong	All	Contradicted by the same report's 11,750 tCO_2-e 2025/26 forecast; target value/year stated four ways	§11	**F-17**, **F-12**, T-01, AI-07	**Decision-usefulness concern**
C-08	"5% residual emissions will be offset" **plus**, in the adjacent bullet, flight emissions "will also be offset"	Offset dependence of the 2029 target	Self-declared	CMR FY2025 p.5 (consecutive bullets); CAP §5.3 (one sentence); AR p.19 ("both aviation emissions and minor residual emissions will be offset")	Moderate	Investors, public	Both limbs disclosed and adjacent. Never aggregated, never expressed against the footprint they apply to (≈26%), and stated on two inconsistent 5% bases (whole baseline vs excluding aviation)	§10	**F-10**, **D5-04**, G-11, E-08..22	**Decision-usefulness concern: disclosed but unaggregated and double-based.** ~~Understates dependence.~~ **[Withdrawn rev 2]**
C-09	"the boundary… was set in 2008/9 based on the Greenhouse Gas (GHG) methodology and we continue to report on that basis"	GHG Protocol conformance	Self-declared	CMR FY2025 p.3; CAP §5.2	Strong: an express standards claim	Regulators, carbon accountants	Fails dual Scope 2 reporting; fails base-year recalculation on method change	§06, §08	**F-6**, **F-13**, E-01, G-10, GHG-STD-08	**Potential compliance concern**

CLAIM ID	WORDING / PARAPHRASE	CLAIM OBJECT	CLAIM SOURCE & BASIS (OUT-TB-15)	DOC & LOCATION	STRENGTH	AUDIENCE	EVIDENCE REQ/FOUND/MISSING	TRIGGERED SCANS	RULE IDS	STATUS
C-10	"Griffith has reported annually since 2011 [under NGER], having exceeded the emissions threshold"	Statutory reporting status	Self-declared	CAP §7.1	Moderate	Regulators	Not corroborated on the published 2024-25 register	§16	**F-24**, A-01C, DR-02, A-05	**Cannot verify: no adverse inference drawn**
C-11	Emissions "are tracked using a July to June reporting period, with annual outcomes finalised in October"	Reporting-period basis	Self-declared	AR 2025 p.19	Weak/procedural	All	Confirmed consistent across all seven reports	§06	G-02	No apparent issue: baseline (not credited)
C-12	Ranked "20th globally for SDG 13 Climate Action" and "7th for SDG 7" (THE Impact Rankings)	Third-party ranking position	Third-party ranking, not a climate-performance verification	CAP §4.4	Moderate	Public, students	Ranking methodology not a climate-disclosure verification	§03	**OUT-TB-14** (no peer ranking), A-16	**Not credited: peer ranking excluded from rating by rule**
C-13	Performance "well against the sector average" on Scope 1+2 kg/m² GFA (TEFMA)	Relative intensity performance	Self-declared against a substituted Go8+QUT proxy	CMR FY2025 p.6	Weak: the University itself calls the benchmark "indicative only"	All	Sector average discontinued after 2022/23	§03	**OUT-TB-14**, T-14	**Not credited: peer ranking; and an intensity metric while absolute consumption rises**

Annex D: Detailed findings, two-track (A-03)

D.1 Applicability gate & AASB S2 readiness (Sections 04–05)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D1-01	**Not a Chapter 2M / AASB S2 entity.** Griffith University is a body corporate under the Griffith University Act 1998 (Qld). AR Note 1(f) states universities "are not in scope for mandatory reporting, as they do not fall under the Corporations Act 2001" (E-21); CAP §7.1 states the University "as a statutory body and charity, is not currently required to report under ASRS" (E-22). Queensland has issued no equivalent to NSW TPG24-33.	**Not applicable for the period.** No AASB S2, Ch 2M or RG 280 obligation. The statements are accurate and prominently placed.	No overclaim of compliance with a standard not applicable. This is correct practice, and correct practice is baseline (A-16): not credited.	No apparent issue · High	A reader is correctly told the mandatory regime does not apply.	—
D1-02	**Voluntary status does not lower the claim-quality bar.** The University makes a strong, dated, absolute public claim (C-01). Under A-17 the headline governs the rating regardless of reporting obligation; the pre-mandatory posture must not hold the rating up.	Not applicable: no mandatory standard.	**Decision-usefulness concern.** The claim is tested on its own terms; the absence of an obligation to report does not reduce the standard applied to a claim voluntarily made.	Decision-usefulness concern · High	Establishes the basis on which C-01 is assessed at D.6.	—

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D1-03	**AASB S2 readiness is partial.** CAP action 1.3.1.3 commits to CRFD reporting "when advised to by the Queensland Government"; a 2023 Baseline Climate Risk Assessment exists but is unpublished (F-25); the AR's risk narrative does not mention climate at all (E-24); no scenario analysis, no financial-effects quantification, no assurance capability.	Not yet mandatory / readiness issue.	**Decision-usefulness concern.** The University anticipates a Queensland mandate in its own plan but the governance, scenario and financial-effects building blocks are not in place, and the one risk product that exists is not published.	Decision-usefulness concern · Medium	If Queensland follows NSW, the University starts from a low base.	Publish the risk assessment with scenarios and quantified financial effects; reflect climate risk in the AR risk narrative.
D1-04	**Rule-development item: voluntary non-corporate entities.** Hunter Water (Diagnosis 017) established the treatment of a *mandatory* non-Corporations-Act entity under a state instrument. Griffith is the converse: a *voluntary* non-corporate entity with no state mandate. The gate handles both, but the rulebook has no express provision. Escalated, not applied (AI-01).	—	—	—	—	See Annex N.

D.2 GHG inventory foundation & Scope 1 (Sections 06–07)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D2-01 * (extended rev 2)*	**Irreconcilable Scope 3 totals inside a single document, in two separate years.** (a) 2023/24: Appendix A: 16,445.0; Appendix C: 18,130.3 (E-03); Appendix C's figure is the exact sum of its own six category rows; repeated in both the FY2024 and FY2025 editions. (b) **2022/23**: the 2022–23 report's executive summary states 16,777.2 against its own Appendix A 17,695.3 and Appendix C total 17,695.4 (E-31); only 17,695.3 reconciles to that report's stated total (47,668.8) and to its own "+45% / −42% / 37%". ~~the other three years reconcile to Appendix A exactly~~ **[Withdrawn rev 2.]**	**Potential compliance concern** against the GHG Protocol basis expressly claimed (C-09): the inventory does not reconcile to itself.	**Serious concern.** The disputed figure is the comparator for the current-year headline. It decides whether 2024/25 emissions rose 1.7% or fell 2.0%, and whether the cumulative reduction improved or regressed.	Serious compliance / misleading-risk concern · High	A reader cannot determine the direction of the University's emissions this year. Sets the carbon-accounting cap (unreconcilable footprint, OUT-STK-06).	Reconcile; state which is correct; restate the comparative and dependent percentages.
D2-02	**Base year not recalculated on a method change.** Scope 2 moved location-based → market-based in 2020/21 (E-07); the 2010/11 base year was not recalculated (E-02).	**Potential compliance concern**: G-10 requires base-year recalculation for methodology changes; GHG-STD-08 requires method effects to be separable from real performance.	**Serious concern.** The headline reduction (C-03) compares two different accounting bases.	Serious compliance / misleading-risk concern · High	The −46.7% is not like-for-like.	Recalculate the base year on the current method and restate the series.
D2-03	**Undisclosed category addition mid-series.** Cat 13 (tenants' utilities) shown for 2021/22 at 3,088.0 but excluded from that year's total; included from 2022/23; no prior year restated (E-18).	**Potential compliance concern**: G-10 / GHG-STD-08 (boundary expansion without base-year recalculation).	**Decision-usefulness concern.** Direction of the distortion is conservative (it makes the reduction look smaller), but the series is not one consistent measurement.	Decision-usefulness concern · High	Compounds D2-02: two separate breaks in a series presented as continuous.	Restate the full series on the current category set and disclose.
D2-04	**Boundary frozen since 2008/09 and never re-tested for materiality.** "The boundary… was set in 2008/9… and we continue to report on that basis" (C-09); comparability is the stated reason.	Not applicable: no mandatory standard prescribes re-testing.	**Decision-usefulness concern.** Comparability is a legitimate reason to keep a boundary, but the University has grown, added campuses and grown international enrolment over 17 years without re-testing whether the excluded categories are still immaterial, and no materiality test is disclosed for any of them.	Decision-usefulness concern · High	The exclusions at D.4 have never been justified on evidence.	Annual materiality test against category coverage, with bounding estimates.
D2-05	**Scope 1 reporting is sound.** 1,370.7 tCO_2-e; natural gas, LPG, transport and stationary fuels, refrigerant leakage all identified; consistent basis for 15 years; down 35% on baseline (E-02).	No apparent issue.	**No apparent issue: baseline (not credited).** Complete and consistently reported.	No apparent issue · High	—	—

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D2-06	**No assurance over any figure in any year.** The Auditor-General's opinion covers the financial report only (E-25); Pangolin Associates is the preparer.	Not applicable: no assurance obligation.	**Serious concern.** Every figure, including the one in the statutory accountability document, is management-prepared and unverified. D2-01 is direct evidence of what absent verification permits.	Serious concern (as a cannot-verify amplifier) · High	Confidence caps across the whole inventory.	Limited assurance over the inventory and the target-progress claim.

D.3 Scope 2 & renewable electricity (Section 08)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D3-01	**No dual location-based / market-based reporting.** Market-based only since 2020/21; the two-method comparison was published for 2020/21 (~4%, E-07) and 2021/22 (8.75% of Scope 2; 7.2% of total, E-08) and then discontinued from 2022/23 (E-09): precisely as the renewable share grew and the divergence widened.	**Potential compliance concern**: E-01 requires location-based and market-based Scope 2 to be reported separately where a market-based figure is claimed. The University expressly claims a GHG Protocol basis (C-09).	**Serious concern.** This is the single disclosure that determines whether the headline reduction stands. The University produced it twice and stopped.	Serious compliance / misleading-risk concern · High	The physical emissions position is invisible; the −46.7% cannot be verified.	Publish both methods for every year back to 2010/11.
D3-02	**No certificate evidence for the renewable claim.** "37.1% of our power consumption came from renewable sources" (C-05). No LGC volumes, vintages, ownership, timing or retirement records in any of seven years. The FY2020/FY2021 reports refer only to "the associated certificates".	**Cannot verify: material evidence missing.** E-02 (attribute ownership), E-04 (chain of custody), E-05 (timing), E-12 (LGC custody), E-14 (retirement proof) all unsatisfied.	**Serious concern.** A market-based Scope 2 figure and a 37.1% renewable claim both rest entirely on attributes for which no evidence has been published.	Serious concern because a strong claim depends on missing evidence · High	Both C-05 and C-06 are unverifiable.	Annual LGC purchase and surrender records matched to consumption.
D3-03	**The University understood the distinction and documented it.** The 2019 strategy states the PPA "does not reduce our emissions under the National Carbon Offset Standard (NCOS) or National Greenhouse and Energy Reporting (NGER) reporting methods" and that claiming the reduction requires "purchasing Large Scale Renewable Energy Certificates" (E-17).	Not a compliance finding of itself.	**Escalates D3-01/D3-02.** The distinction between contractual and physical emissions was understood and written down by the University in 2019; dual reporting was nonetheless discontinued in 2022/23. Recorded as evidence of the disclosure gap's significance, not as evidence of intent (AI-20).	Decision-usefulness concern · High	Strengthens the case that the missing disclosure is material and available.	—
D3-04	**Contracted renewable share and delivered renewable share differ, and the difference is disclosed only in passing.** 50% contracted from December 2022; 37.1% of total consumption delivered in 2024/25; Columboola output "more variable than expected resulting in a lower percentage renewable power at times" (E-10).	No apparent issue: the underperformance is disclosed.	**Decision-usefulness concern.** The disclosure appears in the Scope 2 section but not in the executive summary's list of drivers for the Scope 2 increase, while the Annual Report leads with it (E-30, §5.3). The same fact is foregrounded for one audience and buried for another.	Decision-usefulness concern · Medium	Feeds DR-02 (§5.3).	Give one consistent driver explanation across documents.
D3-05	**Onsite solar is correctly treated.** 4 MW behind-the-meter across three campuses; treated as avoided grid import rather than as a Scope 2 reduction instrument (E-28).	No apparent issue.	**Positive (above baseline)**: see F-1. Physical generation, metered, verifiable. Qualified: the Nathan benefit was "largely offset" by the Mount Gravatt relocation (E-11).	Positive (qualified) · High	The clearest genuine abatement in the disclosure.	—

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D3-06 * (materially revised rev 2)*	**A demand-reduction narrative with no absolute series behind it, in a year total consumption rose ~12%.** "Overall electricity consumption has declined steadily over the past eight years" (E-10). ~~against Appendix D showing all-campus usage rising 29.4 → 33.4 GWh between the Jan–Jun 2023 and Jan–Jun 2025 windows (E-11)~~ **[Withdrawn: the same Appendix D page states the increase is wholly the Treasury acquisition and that existing-campus consumption "has remained the same"; the arithmetic checks to −0.8% ex-Treasury.]** What stands: no annual kWh series is published; the only absolute figures available are the two renewable-share denominators, which imply total consumption ≈56.7 GWh (2023/24) → ≈63.3 GWh (2024/25), i.e. **+~12%**, and above the ≈59.2 GWh implied for 2010/11 (E-32, E-10).	Not applicable.	**Decision-usefulness concern.** The claim is time-bounded, sits above an intensity chart rather than an absolute one, and cannot be tested by a reader because the series is not published. The University does disclose the cause of the current-year rise and expects it to unwind.	Decision-usefulness concern · Medium (severity **reduced** rev 2: the contradiction limb is withdrawn; the non-publication limb stands)	The reader cannot see the one lever fully within the University's control.	Publish the annual kWh series alongside the emissions series and co-locate it with the intensity chart.

D.4 Scope 3 & value chain (Section 09)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D4-01	**Business-model-obvious categories excluded by stated policy.** CAP §5.2: "Excluded from the boundary are emissions from construction, remote work, commuting, and international education-related travel" (E-05). Appendix C confirms Cat 7 (employee commuting), Cat 9 (student commute; international student flights), Cat 15 (investments) and Cat 2 construction-new-builds all blank (E-04). **Note rev 2:** the stated policy covers construction, remote work, commuting and international education travel: it does **not** cover investments. Cat 15 is omitted silently. **Refined rev 3:** Cats 4, 7 and 9 are also blank rather than "N/A" (`-table` re-extraction of all three editions), so Cat 15 is not the only unmarked category: it is the only **material** one that is neither marked "N/A" nor named in the boundary-exclusion sentence.	**Potential compliance concern** against the claimed GHG Protocol basis: S3-01/S3-05/G-15 require material categories to be included or their exclusion justified. No materiality justification is offered for any of them.	**Serious concern.** For a university, student commuting and international student travel are direct consequences of the core activity, and the institution is targeting 50,000 students with a growing international cohort. These are the two largest plausible omissions in the inventory and neither is bounded.	Serious compliance / misleading-risk concern · High	The net-zero claim (C-01) excludes much of what a reader would understand a university's climate impact to be. Sets the A-17 ceiling with D6-01.	Bounding estimate per excluded category; annual materiality test.
D4-02 * (reinforced rev 2)*	**OUT-STK-13 assessment: completeness is not confirmable.** The disclosed Scope 3 total is unassured (trigger (ii), D2-06) *and* the footprint does not reconcile to itself in **two** separate years (D2-01(a) and (b)), *and* one material category (investments) is omitted with no N/A determination at all. Categories *are* itemised against the GHG Protocol 15 and the blanks are visible, so trigger (iii) does not apply, but the low-2 path requires the residual to be "small and plausibly complete" and the total assured, and neither holds.	Category-completeness criterion fails.	**Cap applies.** The carbon-accounting audience caps at 1. Note this is a fourth distinct OUT-STK-13 flavour: not AGL's unassured-total-plus-hidden-other (i)+(ii), not Origin's segment-only (iii), not Ramsay's total-absent: but **visible-and-labelled exclusions of material categories, combined with an unassured total that contradicts itself**.	Cap applied · High	Carbon/supply-chain accounting = 1.	Bound the exclusions; reconcile the appendices; assure the total.
D4-03	**Category 1 is largely notional.** Only four line items carry values (cleaning 202.5, food & catering 25.1, office paper 0.7, telecommunications 706.6: total 934.9). Advertising, construction refurbishment, printing, stationery and water are named lines and blank (E-04). General procurement is not counted at all.	Potential compliance concern: the largest upstream category for most universities is essentially absent.	**Decision-usefulness concern.** Cat 1 at 934.9 tCO_2-e is 2.1% of the footprint. For an institution with ~$1.2bn of income, a spend-based estimate would very likely be an order of magnitude larger. Estimation is not the fault here: omission is (S3-EST).	Decision-usefulness concern · High	The inventory understates upstream procurement.	Spend-based EEIO estimate across the full procurement ledger; refine later.

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D4-04	**Capital goods excludes construction in a major construction year.** "Construction (new builds)" is a named blank line while the University acquired the Treasury building and progressed HATRIC (E-04, E-05).	Potential compliance concern (S3-01, Cat 2).	**Decision-usefulness concern.** Embodied carbon in new build is typically one of a university's largest single-year Scope 3 items, and this is a major capital year.	Decision-usefulness concern · High	A large, timing-specific emissions source is invisible.	Estimate embodied carbon for HATRIC and the Treasury refurbishment.
D4-05	**Business travel counts flights only.** Hotel accommodation (domestic and international) and taxi are named blank lines (E-04).	Minor limitation.	**Minor limitation.** Small relative to flights, but the category is presented as "Business travel" rather than "Business flights".	Minor limitation · High	Slight understatement; labelling imprecision.	Add accommodation and ground transport, or relabel the category.
D4-06	**Estimation quality is not a fault.** Where categories are estimated (e.g. T&D losses, waste factors), that is the expected starting point and is not scored against the University (S3-EST).	—	Recorded as an improvement note, not a finding.	No apparent issue · High	—	—
~~D4-07~~ **WITHDRAWN rev 2**	~~**A measurement change is presented as a performance improvement.** Waste fell 38%; the report attributes this to a shift from average bin weights to weighed waste and states values "from last year (2023/24) onwards are considered reliable" (E-26).~~ **Withdrawn on source re-reading.** The sentence relied on says the opposite of what the finding asserted: "Values from **last year (2023/24) onwards** are considered reliable as they are based on weight", i.e. *both* years in the 38% comparison are on the weighed basis, so the year-on-year fall is like-for-like. The source attributes the fall to physical infrastructure, resource-recovery facilities at Gold Coast and Nathan "both now fully operational are exceeding expectations in reducing landfill waste", and the prior year's report had pre-published the expected magnitude (30% then 40%) before the outcome (E-34).	Not applicable.	**Re-scored as a positive at F-4.** What remains as a limitation is narrower and is carried at F-26: the *pre*-2023/24 series is on a mixed, admittedly unreliable basis and has never been restated, so movement against the 2010/11 baseline for this category cannot be relied on. Separately, the stated "38%" is −35.3% on the report's own Appendix C (F-18).	**Withdrawn** (was: Decision-usefulness concern · High)	The Scope 3 reduction in waste is real, not an artefact.	Restate the pre-2023/24 waste series on the weighed basis so the baseline comparison is like-for-like.

D.5 Offsets, credits & net claims (Section 10)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D5-01 * (materially revised rev 2)*	~~**Offset dependence is understated by roughly five times.** Presented as "5% residual emissions will be offset" (E-12).~~ **[Withdrawn on the "next sentence" test.** The Carbon Management Report's 2029 assumptions list carries the 5% bullet and, immediately beneath it, "flight emissions will achieve our target of a 25% reduction by 2029 (8,100 tCO_2-e)… **and these will also be offset**"; the Climate Action Plan states both limbs in one sentence at §5.3; the Annual Report at p.19 says "both aviation emissions and minor residual emissions will be offset". The dependence is disclosed, adjacently, in all three documents.**] What stands:** the two limbs are never summed, never expressed against the footprint they apply to (5% of baseline excl. aviation ≈3,742 t **plus** residual aviation ≈7,875–8,139 t ≈ 11,600–11,900 t ≈ **26% of the current 45,490 t footprint**), and rest on two inconsistent 5% bases (D5-04).	**Cannot verify / decision-usefulness concern.** No mandatory standard applies; tested as claim quality.	**Decision-usefulness concern** (severity **reduced** from Serious rev 2). A reader is given both limbs but must aggregate them and pick between two bases to see that roughly a quarter of the 2029 claim is credits, with two-thirds of the remainder a contractual electricity step (D6-02).	Decision-usefulness concern · High	The composition of the net-zero claim is disclosed in parts and never as a whole.	State the offset requirement as a single aggregate share of the total footprint, on one basis.

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D5-02	**No offsetting programme exists.** CAP actions 1.4.1.1–1.4.1.3, confirm the offsetting position, develop a compensation plan, determine the certification position, are all marked new/in-development (E-15). No credit type, volume, vintage, permanence criterion, supplier or budget is disclosed.	Cannot verify: material evidence missing.	**Serious concern.** Four years from the target date, the second-largest lever has no design at all. The CAP itself notes "further detailed work required, especially with relation to aviation emissions".	Serious concern because a strong claim depends on missing evidence · High	The 2029 claim cannot be assessed for integrity.	Publish the offsetting position with credit-quality and permanence criteria, volumes and cost.
D5-03 * (qualified rev 2)*	**A Council-endorsed no-offsets position was reversed silently: from a document that already contradicted itself.** 2019 Overview: "we will not use carbon offset schemes as a way of dealing with… 'residual emissions'" (E-16). 2019 **Conclusion**: "Offset residual emissions" is one of six pathway areas, measures "Carbon offsets / Forest sequestration" (E-16b). 2025: residual-emissions offsetting is Action Area 1.4. No reviewed document acknowledges the reversal, and none acknowledges the 2019 internal conflict either. *(The 2019 "Air travel offset proposal" is not part of the conflict, the Overview bullet expressly permits offsets used to promote behavioural change by raising the cost of carbon-intensive activities.)*	Not applicable.	**Decision-usefulness concern.** The target date accelerated from 2050 to 2029 and is presented as increased ambition; the accounting change that helps make it reachable is not presented at all. Under A-18 the change is scored neutral in itself: the finding is the silence, not the direction.	Decision-usefulness concern · High	A reader tracking commitments over time cannot see that a stated principle became its opposite.	Disclose the change and its reasons.
D5-04	**Two different bases for the same 5% assumption.** CMR: "5% … based on 2010 baseline emissions of 85,344 tCO_2-e" (4,267 t); CAP: "5% of the 2010/11 baseline year excluding aviation emissions" (~3,742 t) (FF-10).	Minor limitation.	**Decision-usefulness concern.** Compounds D5-01: the offset quantum cannot be pinned down from the documents.	Decision-usefulness concern · High	—	Single stated basis.
D5-05	**Small voluntary offset disclosures were dropped.** The 2021/22 report (p.12) disclosed MBA-programme offsets (158.3 t for 2019/20) and Centre for Quantum Dynamics offsets (14 t for 2021) and noted "a methodology for including [them]" was being developed. Neither appears in later reports.	Not applicable.	**Decision-usefulness concern (dropped disclosure).** Immaterial in tonnage, but it is the only offset activity ever disclosed, and it disappeared while offsetting became central to the strategy.	Minor limitation · Medium	Feeds YOY-05 (Annex K.3).	Reinstate or explain.
D5-06	**No third-party net-zero certification, and no claim of one.** The University does not claim Climate Active, SBTi or any certification; deciding whether to pursue one is an open action (E-15).	No apparent issue.	Correctly attributed as self-declared (OUT-TB-15). Holding a certification would not be a credit, and not holding one is not a fault, but a self-declared claim carries the full evidential burden, which here is unmet (C-01).	No apparent issue (attribution) · High	Establishes C-01 as self-declared.	—

D.6 Targets & transition (Section 11)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D6-01 * (basis narrowed rev 2)*	**A-17 ceiling: the headline claim is materially wider than its boundary.** AR **p.9**: "We will achieve net zero emissions by 2029", unqualified, in the statutory accountability document (E-06). The boundary qualifier appears only in the CAP (E-05, C-02); the words "scope 1/2/3" appear nowhere in the Annual Report. **Note rev 2:** the AR *does* state two other conditions at p.19 (affordable 100% renewable power; aviation and residual emissions to be offset), so the ceiling now rests on **boundary alone**, not on unconditionality. That is the limb the finding always turned on, and it survives intact. The boundary excludes commuting, student commute, international education travel, construction and investments (D4-01, D.8).	Not applicable: no mandatory standard.	**Serious concern.** Under A-17 the unsubstantiated headline sets the rating ceiling regardless of the quality of the operational disclosure beneath it. The strong Scope 1 reporting, the 15-year series and the detailed appendices do not hold the rating up.	Serious compliance / misleading-risk concern · High	**Sets the ceiling for Consumers & public and Consumer/retail investors.**	Carry the qualifier into every statement of the claim.

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D6-02	**T-DEP-04 / T-MI-06: the target depends on an external, conditional, contractual event.** CAP §7.2: at the 2029 contract renewal "its scope 2 emissions will reduce to zero" (E-13); CMR conditions this on 100% renewable power being "available and affordable" (E-12). Scope 2 = 67% of the footprint. Outside that step the plan forecasts ~2.5%/yr.	Not applicable.	**Serious concern.** The dependency is on a procurement outcome the University does not control and has flagged it may not afford; the same counterparty arrangement has already underperformed (D3-04). And the step changes the accounting basis, not the electricity consumed: location-based emissions in 2029 would be broadly unchanged. No fallback or bridge is disclosed.	Serious concern · High	The 2029 claim is not derivable as achieved abatement.	Disclose cost, fallback, and the location-based 2029 position.
D6-03	**T-BASE-01: the aviation sub-target is stated four ways.** 8,100 t by 2029 (assumptions); 8,139 t by 2030 (narrative); "target level for 2029" (FY2024); and "25% reduction… based on the 2010 baseline of 10,500 tCO_2-e", which is 7,875 (E-12, E-26).	Minor limitation individually.	**Decision-usefulness concern.** Neither published value equals 25% of the stated baseline, and the target year differs between consecutive reports. Progress against it therefore cannot be checked.	Decision-usefulness concern · High	The one sub-target the University claims to have met cannot be pinned down.	One value, one base year, one target year.
D6-04	**The claimed aviation achievement is contradicted by the same report's forecast.** Flights 4,689.6 t "below the target set for 2030"; 2025/26 forecast 11,750 t: 2.5× (E-26, E-27). The 40% single-year fall is unexplained.	Not applicable.	**Decision-usefulness concern.** The report simultaneously claims the target is met and forecasts it will be exceeded by 44% next year. The "20% above the 2030 baseline" descriptor of the 11,750 figure does not tie to any stated baseline.	Decision-usefulness concern · High	The aviation success claim does not survive the same document.	Explain the fall; reconcile with the forecast.
D6-05	**YOY-06: target history: date accelerated, architecture loosened.** 2019: 45–50% by 2030, net zero 2050, offsets expressly excluded for residuals, forest carbon to be included (E-16). 2020–22: halve by 2030, net zero 2050, 2030/2040/2050 milestones. 2023→: net zero 2029, offsets central. The 2040 milestone and the forest-carbon commitment both disappear without a note.	Not applicable.	**Decision-usefulness concern.** The acceleration is real and is disclosed. What is not disclosed is that the accounting basis loosened at the same time (offsets in, market-based Scope 2 in). Dropping the forest-carbon commitment is, on the merits, the right call, including forest sequestration in a corporate inventory would not be GHG Protocol conformant, but it was a Council-endorsed commitment and it vanished silently.	Decision-usefulness concern · High	The trajectory of commitments cannot be tracked.	Publish a target-change log.
D6-06 * (figures corrected rev 2)*	**T-14: an intensity metric carries the sector comparison while absolute consumption rises.** Scope 1+2 kg/m^2 GFA is the headline benchmark chart (C-13), and it improved over the series while total electricity consumption rose ~12% in the year and above the baseline year (D3-06). The 2024/25 intensity figure (**59.23**) is *worse* than the prior year (**55.61**, not 56.9): **+6.5%**, not +4.0%. The 2010/11 figure previously shown as 162.4 is the **TEFMA sector average**; Griffith's own 2010/11 value is **152.43**, so the intensity improvement across the series is −61%, not −64%. Both corrections are adverse to the University. Reviewer reconstruction from interleaved chart labels: see F-21.	Not applicable.	**Decision-usefulness concern.** The intensity metric permits absolute emissions to grow with floor area, and GFA has grown materially (Treasury acquisition, HATRIC). Not a clean positive; and the sector average it is measured against was discontinued after 2022/23 and replaced with a Go8+QUT proxy the University itself calls "indicative only".	Decision-usefulness concern · High	The favourable comparison is both intensity-based and against a substituted benchmark.	Co-locate the absolute consumption trend with the intensity chart.
D6-07	**A-19 / G-BAU: reported progress is mostly business-as-usual and accounting.** Indicative decomposition (§3.3, working papers): of the 41.8pp fall in Scope 1+2 since 2010/11, ~19pp is Queensland grid decarbonisation, ~19pp is market-based renewable accounting, ~1.7pp is consumption change and ~1.4pp is Scope 1 own action.	Not applicable.	**Serious concern.** Roughly **38** of 42 percentage points are not abatement by the University * (arithmetic corrected rev 2: 19 + 19 = 38, previously stated as 39)*. The University does not publish the split, and stopped publishing the one component (location-vs-market) it previously did (D3-01).	Serious concern · Medium (two components are reviewer estimates on published grid factors)	The headline reduction credits the University for the grid's work.	Publish the decomposition; restore dual Scope 2 reporting.
D6-08	**A-17 second limb: the "exceeding target" claim in a year of regression.** AR scorecard "−45.0% target / −46.7% actual" under "continued the trend of exceeding its carbon emission reduction target" (E-06); prior year −47.6%; total emissions +1.7% (E-01).	Not applicable.	**Decision-usefulness concern.** Literally accurate against the threshold, directionally misleading on the trend. No co-located correction (OUT-RRB-03), so the retail/public forgiveness ladder gives no relief (OUT-STK-05).	Decision-usefulness concern · High	Caps Consumer/retail investors at 1 alongside D6-01.	Co-locate the prior-year figure and the absolute movement.

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D6-09	**The 2025/26 forecast assumes the target is held, not improved.** "For the next two years, the aim is to maintain our current −45% target" (CMR p.18): i.e. no further reduction is planned for two of the four remaining years to 2029.	Not applicable.	**Decision-usefulness concern.** The plan is explicitly flat until the 2029 contract step, which is candid but underlines D6-02: essentially all remaining reduction arrives in one year, by contract and by credits.	Decision-usefulness concern · High	Confirms the 2029 claim is a step change, not a trajectory.	Disclose the annual pathway with the step made explicit.

D.7 Governance, remuneration & assurance (Section 12)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D7-01	**No external assurance over any emissions figure, in any year.** (E-25, D2-06.)	Not applicable: no assurance obligation.	**Serious concern.** The headline reduction appears in the Annual Report and is unaudited; the Auditor-General's opinion is confined to the financial report.	Serious concern · High	Amplifies every cannot-verify item.	Limited assurance, phased.
D7-02	**Climate is absent from the Annual Report's risk narrative.** The governance and risk section covers cyber, chemical and radiation, biosafety, gene technology and incident management, and does not mention climate risk (E-24): while the CAP states climate risks "have been represented on the University's Material Risk Register".	Not applicable.	**Decision-usefulness concern.** A reader of the primary accountability document cannot see that climate risk is governed at all. The two documents are not inconsistent, but the audited-source hierarchy (A-01B) means the primary document is silent on the point.	Decision-usefulness concern · High	Physical and transition risk governance is invisible where readers look for it.	Reflect climate risk in the AR risk narrative.
D7-03	**The underlying risk assessment is unpublished.** 2023 Baseline Climate Risk Assessment; CAP action 3.2.1.1 commits to publishing an updated version "with expanded climate scenarios and quantified risks" (F-25).	Not applicable.	**Cannot verify: material evidence missing.** Pillar 3 of the Plan rests on a document readers cannot see.	Cannot verify · High	Physical-risk adequacy untestable.	Publish it.
D7-04	**Governance machinery exists and is named.** Environmental Sustainability Committee, Climate Risk Assessment Working Group, Executive Group oversight, Council endorsement of the 2019 strategy; Audit and Risk Committee; Internal Audit.	No apparent issue.	**No apparent issue: baseline (not credited).** Named committees and oversight lines are the baseline expected of a credible discloser (A-16). Notably, no climate metric is disclosed as linked to executive remuneration, and none is claimed.	No apparent issue · High	—	—
D7-05 * (extended rev 2)*	**Document control weaknesses.** The CAP repeats a Pillar 1 KPI ("Annual % reduction in Scope 1 emissions (transport fuels)…") inside a Pillar 2 climate-literacy action (2.1.2); the baseline is variously "2011", "2010" and "2010/11" across CAP KPIs and reports; two byte-identical copies of the CAP were supplied. **Added rev 2:** the CAP numbers its own residual-offsetting action area **two different ways**: the §6.1 narrative says "(Action Area **1.3** Residual Emissions Offsetting)" while the facing action table heads it "**1.4** Residual emissions offsetting" and uses 1.3 for "Accounting and reporting": and the same narrative cross-refers the boundary to "**see 3.2**" when the emissions boundary is **§5.2**. Also: the 2019 Sprint Team report contradicts its own no-offsets position inside 12 pages (E-16b); the 2021–22 executive summary states Scope 1 at "12.1% of the total" against a computed 2.1% (in a bullet list that gives Scope 2 at 75% and Scope 3 at 23%, leaving 2%), attributes an 8.5% electricity fall to "2019/20 levels" when 8.5% is the movement from 2020/21, and then gives "8% decrease on 2020/21" for the same movement nine lines later, and states Scope 2 as 39,042 t against 39,031.5 t in its own table (F-18).	Minor limitation individually; **pattern** collectively.	**Decision-usefulness concern** (raised from Minor rev 2). Individually trivial; collectively this is the same control failure that produces D2-01, D6-03 and F-18: narrative is not tied back to tables, and cross-references are not checked, across four documents and five publication years.	Decision-usefulness concern · High	Contributes to the cross-source picture at Annex J and corroborates the reconciliation failures.	Document-control and tie-back review before publication.

D.8 Sector module & new-module findings (Section 13)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D8-01 * (basis corrected rev 2)*	**SEC-INV-LT-17 / T-INV-01: investment look-through on a $431.2m portfolio.** AR Note 8 (FS p.18): QIC investment funds $431,207k, total other financial assets $444,805k, $61.0m of invested-fund income in the year (E-19). ~~Cat 15 marked N/A in every year~~ **[Corrected, Cat 15 is left *blank* in every edition and is never marked N/A, unlike Cats 8, 10, 11, 12 and 14; nor is it named in the CAP boundary-exclusion sentence. The omission is silent, not reasoned.]** (E-04). CAP 3.2.1.3 commits to "continue to advocate for measures to divest investments from carbon-intensive energy industries... within the Queensland Investment Corporation" (E-20).	**Cannot verify: material evidence missing.** No relevance test, no bounding estimate, no PCAF treatment. Not an automatic breach (SEC-INV-LT-12) and no rating hit on composition alone (SEC-FI-05A).	**Serious concern.** ~~The University has itself identified the exposure as carbon-intensive~~ **[Corrected rev 2, the Plan characterises certain *energy industries* as carbon-intensive and commits to advocacy for divestment from them within QIC; it does not describe the University's $431.2m holding, or any part of it, as carbon-intensive, and gives no exposure figure. The rhetorical amplifier is removed; the completeness gap is not.]** The University indicates such holdings sit inside its investment vehicle, and has left the category out of both the footprint and the 2029 commitment, silently, with no N/A determination, no relevance test and no bounding estimate. A reader cannot know whether portfolio emissions exceed everything counted.	Serious concern because a strong claim depends on missing evidence · High	The net-zero claim (C-01) is silent on a material, self-identified exposure.	PCAF-style estimate or a bounded relevance test; state whether the portfolio is inside the 2029 commitment.
D8-02	**No headroom quantification is possible.** Holding weights and investee targets within the QIC pooled funds are not disclosed. Under SEC-INV-LT-17 the magnitude stays cannot-verify; no number is manufactured (A-05).	Cannot verify.	Recorded, not quantified.	Cannot verify · High	—	QIC fund holdings disclosure.
D8-03	**Constraint is disclosed, and is real.** The University states it is working "with other Queensland universities to work towards affordable, clean energy investment options to be made available under Queensland Law within the Queensland Investment Corporation": i.e. its investment vehicle is constrained by statute (E-20).	Not applicable.	**Decision-usefulness: mitigating context, not a credit.** A genuine structural constraint on divestment. It does not, however, prevent *measuring* and disclosing the portfolio's emissions, which is what is missing.	Minor limitation · High	Distinguishes an inability to act from a failure to disclose.	Measure and disclose irrespective of the divestment constraint.
D8-04	**No higher-education sector module exists in the rulebook.** Sector-specific matters surfaced here, international student travel, student commute, research-facility energy intensity, campus GFA growth vs intensity metrics, and pooled-vehicle investment constraints for public universities, have no module. Escalated as a rule-development item (AI-01, AI-14); not applied.	—	—	—	—	See Annex N.

Financed-emissions target headroom & benchmark (SEC-FI-TGT-04): *N/A, not a financial institution. The investment-portfolio exposure is dealt with at D8-01 to D8-03 under the investment look-through rules.*

D.9 Nature & physical risk (Section 14)

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D9-01	**Physical-risk disclosure cannot be assessed.** Five South East Queensland campuses with material flood, storm, heat and bushfire exposure; Nathan adjoins Toohey Forest. The 2023 Baseline Climate Risk Assessment is unpublished (D7-03) and the AR risk narrative is silent on climate (D7-02).	Cannot verify: material evidence missing.	**Decision-usefulness concern.** Under N-04 the review assesses relevance to the business model and methodology transparency, not the scientific quality of the modelling. Neither can be assessed here because the work is not published. No financial linkage to asset values or the capital programme is disclosed.	Cannot verify · High	Institutional investors and government cannot see the physical exposure.	Publish the assessment with scenarios and quantified financial effects.

ID	FINDING & EVIDENCE CHAIN	MIN-COMPLIANCE	DECISION-USEFULNESS / CLAIM-QUALITY	SEVERITY · CONFIDENCE	CONSEQUENCE	WHAT WOULD FIX IT
D9-02	**Nature and biodiversity work exists but is separately governed.** A Biodiversity Conservation Plan and Integrated Water Management Plan sit in the Sustainability Operating Framework; the AR notes work on Nathan campus land stewardship.	No apparent issue.	**No apparent issue: baseline (not credited).** Not integrated with the climate risk disclosure, and no nature-related financial disclosure is claimed.	No apparent issue · Medium	—	—
D9-03	**Adaptation is planned but not yet evidenced.** CAP Pillar 3 actions (climate-adaptable campuses, climate-inclusive hazard management, embedding climate in risk registers) are largely marked new/in-development.	Not applicable.	**Decision-usefulness concern.** Intent is documented; delivery is not yet evidenced in the current period.	Decision-usefulness concern · Medium	—	Report progress against Pillar 3 actions annually.

Annex E: Cross-rule escalation chains (AI-06 / AI-23)

BASE ISSUE	CHAINS TO	RULE + EVIDENCE IDS	ESCALATED SEVERITY
Scope 2 method changed to market-based without base-year recalculation (D2-02)	The headline "−46.7% below the 2010/11 baseline" (C-03) and the AR scorecard "target −45.0% / actual −46.7%" (C-04). The comparison is between two accounting bases, so the claim of exceeding target is not established on a like-for-like basis.	G-10 → GHG-STD-08 → E-01 → A-17; E-02, E-07, E-08, E-09, E-06	Decision-usefulness concern → **Serious compliance / misleading-risk concern**
Dual-reporting disclosure discontinued from 2022/23 (D3-01)	The above chain, by removing the only means a reader had to detect it: the University published the comparison in 2020/21 and 2021/22 and stopped as the divergence widened.	E-01 → YOY-05/SEC-SF-11 → A-05 → A-17; E-08, E-09	**Serious concern because a strong claim depends on missing evidence**
Material Scope 3 categories excluded by stated policy (D4-01)	The unqualified net-zero claim in the Annual Report (C-01). The claim's boundary excludes commuting, student commute, international education travel, construction and investments; the qualifier that discloses this sits in a different document.	S3-01/S3-05/G-15 → OUT-TB-05 → A-17 → OUT-STK-09/OUT-STK-05; E-04, E-05, E-06	Decision-usefulness concern → **Serious compliance / misleading-risk concern (sets the A-17 ceiling)**
Conflicting Scope 3 totals inside one document in two years: 2023/24 and 2022/23 (D2-01, *extended rev 2*)	(a) The current-year direction-of-travel claim: emissions either rose 1.7% or fell 2.0%; (b) the carbon-accounting completeness test, which requires a single reconcilable footprint; (c) the reliability of any stated movement, given the same control failure recurs (F-18).	AI-07 → G-01 → OUT-STK-06 (unreconcilable footprint) → OUT-STK-13; E-03, **E-31**, **E-33**	Decision-usefulness concern → **Serious concern; carbon-accounting cap to 1**
No assurance over any figure (D7-01)	Every quantified claim in the review, and specifically the two contradictory appendices: which are direct evidence of the control gap absent verification creates.	GOV-10/A-11 → A-05 → OUT-STK-13 trigger (ii); E-25, E-03	Amplifier: **confidence cap across the inventory**
Offset dependence disclosed in two unaggregated limbs totalling ~26% (D5-01, *revised rev 2*)	The composition of the 2029 net-zero claim (C-01, C-08): both limbs are disclosed adjacently, but never summed, never expressed against the footprint they apply to, and stated on two inconsistent 5% bases.	G-11/E-08..22 → T-01; E-12, E-14, E-15	~~Decision-usefulness concern → **Serious concern**~~ **Decision-usefulness concern** (escalation withdrawn rev 2)
No offsetting programme designed (D5-02)	The deliverability of the 2029 claim, four years out, for the second-largest lever.	E-08..22 → T-13 → A-05; E-15	**Serious concern because a strong claim depends on missing evidence**
Scope 2 → zero by contract in 2029, conditional on affordability (D6-02)	The deliverability of the 2029 claim for 67% of the footprint, and the real-vs-accounting test: the step changes the basis of measurement, not the electricity consumed.	T-DEP-04 → T-MI-06 → A-19/G-BAU → A-17; E-12, E-13	**Serious concern**
Investment portfolio excluded and unassessed (D8-01)	The net-zero claim's boundary (C-01) and the institutional-investor completeness criterion. *(Basis corrected rev 2: the Plan characterises certain* energy industries *as carbon-intensive and commits to advocacy for divestment within QIC; it does not so characterise the University's own $431.2m holding.)*	SEC-INV-LT-17/T-INV-01 → S3-01 → A-05 → OUT-STK-07; E-19, E-20	**Serious concern because a strong claim depends on missing evidence**
Scope 2 YOY stated as 13.6% / 14% / 15%, and the driver narrative differs by document (D3-04, D7-05)	Cross-source consistency, which is a load-bearing regulator criterion.	DR-02 → A-01B → OUT-STK-10; E-30, E-06, E-10	Minor limitation → **Decision-usefulness concern; contributes to the regulator cap**

BASE ISSUE	CHAINS TO	RULE + EVIDENCE IDS	ESCALATED SEVERITY
Aviation target stated four ways, and the claimed achievement contradicted by the same report's forecast (D6-03, D6-04)	The one sub-target the University claims to have met; and the credibility of the forecast underpinning the 2029 pathway.	T-BASE-01 → AI-07 → T-01; E-12, E-26, E-27	**Decision-usefulness concern**
No annual kWh series is published, and the derivable figures show total consumption up ~12% with the renewable share falling (D3-06, *re-based rev 2*)	The real-vs-accounting decomposition (D6-07) and the plan's assumption that efficiency will absorb two new campuses. ~~Narrative says consumption is falling; figures show it is not~~ **[The Appendix D limb is withdrawn: the source explains the rise as the Treasury acquisition and it reconciles to −0.8% ex-Treasury.]**	A-19/G-BAU → GHG-STD-08 → T-01; E-10, **E-32**	**Decision-usefulness concern**

Annex F: NoCO2 Net Zero Required Interventions, CAAM & Prohibited Activities screen (OUT-05)

SCREEN	OUTPUT	BASIS
Required Interventions Schedule	**Potentially applicable: evidence required**	A NoCO2 RIS (clause 4.7.1) would prescribe dated interventions for an entity of this type: degasification of building heating and hot water, fleet electrification, building-control upgrades, demand reduction and onsite renewables. Several are already underway (no-new-gas design rule, 4 MW solar, chiller and controls programme) but are not scheduled against dated obligations, and the pathway currently relies on a single 2029 procurement event rather than a prescribed intervention set (D6-02, D6-09). Evidence required: the degasification roadmap referenced in the 2022 Net Zero Sprint 2.0 report, the fleet transition status against the stated 50% HEV / 50% BEV by 2025 goal, and the building-controls upgrade programme with dates and funding.
Clean Alternative Assessment	**Applicable**	The University plans to offset residual aviation emissions in full (~7,875–8,139 tCO_2-e, D5-01): the largest single offset commitment in the plan. Clause 4.7.2 requires clean alternatives to be evaluated and exhausted before offsetting. The CAP already contemplates the levers (travel-justification tooling, emissions dashboards, "strategically informed internal carbon pricing and flight caps" at action 1.1.2.2) but marks them new/in-development, and no assessment has been performed. A CAA would test them before credits are priced in. Secondary application: laboratory gas, the stated exception to the no-new-gas design rule (F-3).
Prohibited Activities Schedule	**Not apparently applicable**	Nothing in the reviewed materials indicates an activity on the Prohibited Activities Schedule (clause 1.1.2). The University holds no fossil-fuel operations. The $431.2m QIC portfolio is a possible indirect exposure, the University's own plan advocates divestment from carbon-intensive energy industries *within* the Queensland Investment Corporation, which indicates such holdings exist inside the vehicle without characterising Griffith's own holding (D8-01, *corrected rev 2*), but the holdings are not disclosed, so no screen can be completed. Not assessed in detail; record as evidence required rather than as a negative screen.

Annex G: Rule-application table

RULE FAMILY	APPLIED?	RESULT
Applicability gate (L / S2-01..06)	Yes	Not a Corporations Act / Chapter 2M entity; AASB S2 and RG 280 not applicable for the period; no Queensland state mandate. Correctly and prominently stated by the University (D1-01). Voluntary status does not lower the claim-quality bar (D1-02).
GHG inventory foundation (G / GHG-STD)	Yes	**Fails.** G-10 (base year not recalculated on method change, D2-02; category added mid-series, D2-03); GHG-STD-08 (method, boundary and data-quality effects not separable from real performance, D2-02/D2-03; *rev 2: the D4-07 waste limb is withdrawn, and F-18 substituted: stated percentage movements do not tie to the appendix*); G-01 (footprint does not reconcile to itself, in two years, D2-01).
Scope 1 (G-06 / S2-26)	Yes	No apparent issue. Complete, consistent, 15-year basis (D2-05).
Scope 2 & renewables (E / S2-28)	Yes	**Fails.** E-01 (no dual location/market reporting since 2022/23, D3-01); E-02/E-04/E-05/E-12/E-14 (no certificate ownership, custody, timing or retirement evidence, D3-02). E-16 satisfied: onsite solar correctly treated as avoided import (D3-05).
Scope 3 (S3 / S3A / G-15)	Yes	**Fails.** S3-01/S3-05/G-15: material categories excluded by stated policy with no materiality justification or bounding estimate (D4-01, D4-03, D4-04). S3-EST applied in the University's favour: estimation quality is not scored against it (D4-06).

RULE FAMILY	APPLIED?	RESULT
Offsets / net claims (E-08..22 / G-11)	Yes	**Fails.** ~~Offset dependence understated — 5×~~ **[Withdrawn rev 2: both limbs are disclosed adjacently.]** Offset dependence (~26% of the footprint) is disclosed in two limbs that are never summed, never expressed against the footprint, and stated on two inconsistent 5% bases (D5-01, D5-04); no offsetting programme, credit type, volume, permanence criterion or budget (D5-02); silent reversal of the 2019 no-offsets position, scored neutral in itself under A-18 with the silence as the finding (D5-03).
Targets & transition (T / S2-14/15/40)	Yes	**Fails.** A-17 ceiling from the unqualified net-zero claim (D6-01); T-DEP-04/T-MI-06 conditional contractual dependency for 67% of the footprint (D6-02); T-BASE-01 aviation target stated four ways (D6-03); T-14 intensity metric against rising absolute consumption (D6-06); A-19/G-BAU: ~38 of 42 percentage points are BAU or accounting (arithmetic corrected rev 2) (D6-07).
Governance / remuneration / assurance (GOV / A-11)	Yes	**Fails on assurance.** No external assurance over any figure in any year (D7-01). Climate absent from the AR risk narrative (D7-02); underlying risk assessment unpublished (D7-03). Governance machinery present but baseline, not credited (D7-04). No climate-linked remuneration disclosed or claimed.
Sector (SEC-*)	Partially	No higher-education module exists (D8-04, escalated). General-sector rules applied.
SEC-FI-TGT-04	No	N/A: not a financial institution.
SEC-FI-05A	No	N/A: not a financial institution.
SEC-SF / SEC-INV-LT	Yes	SEC-INV-LT-17 / T-INV-01 applied to the $431.2m QIC portfolio: exposure raised, magnitude cannot-verify, no number manufactured (D8-01 to D8-03). SEC-SF-11 applied to dropped disclosures (Annex K.3).
NOCO2-MAP-01/02	Yes	§6.1 completed with specific clause citations from the v1.0.1 clause map.
Nature / physical risk (N)	Yes	N-04 applied: relevance and methodology transparency cannot be assessed because the risk assessment is unpublished (D9-01). Scientific quality of any modelling expressly not judged.
Disclosure risk (DR-01..07 / A-01C)	Yes	**Nine** divergences recorded after normalisation (Annex J.1) *(rev 2: the Scope 2 row was re-based rather than removed, and three were added, the 2022/23 executive-summary Scope 3 figure, the stated waste/aviation percentages that do not tie to Appendix C, and two flight totals in one report)*; NGER reconciliation cannot-verify, no adverse inference (O.2).
Year-over-year (YOY-01..08)	Yes	Seven reporting periods and four report types available. Full module run, Annex K.

Annex H: Evidence requests / cannot-verify items (AI-21 / A-05)

ID	ITEM	PACK	EVIDENCE REQUESTED	STATUS
K-01	Location-based Scope 2, 2020/21 to 2024/25	Renewable electricity	The location-based figure for each year, on the same boundary as the reported market-based figure, with the emission factor applied and its source	Outstanding: **highest value**
K-02	Renewable-certificate chain	Renewable electricity	LGC volumes purchased and surrendered per year; vintages; the surrender registry entries; the CS Energy / Columboola contract terms governing attribute ownership; whether attributes were retained or on-sold	Outstanding
K-03	Annual electricity consumption series	Renewable electricity	Grid-imported kWh and onsite-generated kWh by year, 2010/11 to 2024/25, all campuses	Outstanding
K-04	Scope 3 reconciliation	Scope 3	Reconciliation of Appendix A (16,445.0) to Appendix C (18,130.3) for 2023/24; statement of which is correct; restated comparative and dependent percentages	Outstanding: **highest value**
K-05	Bounding estimates for excluded categories	Scope 3	An order-of-magnitude estimate, at any data quality, for employee commuting, student commute, international education-related travel, and construction (new builds and refurbishment)	Outstanding
K-06	Category 15 investments	PCAF / investments	QIC pooled-fund holdings and weights; any emissions data provided by QIC; the University's relevance test for excluding Category 15	Outstanding
K-07	Offsetting programme	Offsets	The offsetting position (CAP action 1.4.1.1); intended credit types, volumes, vintages and suppliers; permanence and reversal criteria; budget; the aviation compensation approach	Outstanding: does not yet exist

ID	ITEM	PACK	EVIDENCE REQUESTED	STATUS
K-08	Assurance	Assurance	Any assurance engagement over any emissions figure in any year; the terms of the Pangolin Associates engagement (preparation vs verification)	Outstanding
K-09	NGER status	Cross-source consistency	The registered NGER reporting entity name and ABN; NGER-basis Scope 1, Scope 2 and net energy consumed for 2024-25; if deregistered, the year and basis	Outstanding
K-10	Climate risk	Physical risk	The 2023 Baseline Climate Risk Assessment; scenarios used; quantified financial effects; the climate entries on the Material Risk Register	Outstanding
K-11	Aviation	Target progress	The Aviation Emissions Reduction Plan; the drivers of the 40% fall in 2024/25; the basis of the 11,750 tCO_2-e 2025/26 forecast and of "20% above the 2030 baseline"	Outstanding
K-12	Target history	Target progress	The 2022 Net Zero Sprint 2.0 report; the Council or Executive decision record accelerating the target to 2029 and adopting residual-emissions offsetting	Outstanding
K-13	Waste	Scope 3	The **pre-2023/24** waste series restated on the weighed-waste basis, so movement against the 2010/11 baseline is like-for-like *(re-scoped rev 2: the 2023/24→2024/25 movement is already like-for-like on the source's own statement; see F-4)*	Outstanding
K-14	2029 electricity contract	Target progress	Cost estimate for 100% renewable supply from January 2029; the fallback if it is not "available and affordable"; whether firmed or unfirmed	Outstanding

Annex I: Evidence-chain & triggered-scan log (AI-10)

CHAIN ID	TRIGGER	FOLLOW-UP SCANS RUN	EVIDENCE IDS	FINAL LABEL
M-01	Net zero claim ("net zero emissions by 2029")	§10 offsets & net claims; §11 targets & transition; §03 judgement/severity: target boundary, transition plan, S1/S2/S3, gross vs net, residual emissions, offsets, removals, assurance scope, prior claims, reader-burden caveats	E-05, E-06, E-12, E-13, E-14, E-15, E-16	**Serious compliance / misleading-risk concern** (D6-01)
M-02	100% renewable / market-based Scope 2	§08: location vs market, consumption, LGC/PPA evidence, ownership, retirement, timing, residual mix, sold certificates, wording	E-07, E-08, E-09, E-10, E-11, E-17	**Serious concern; cannot verify** (D3-01, D3-02)
M-03	Target achievement / on-track ("exceeding its carbon emission reduction target")	§11: boundary, baseline, current year, progress calc, gross/net, S3 coverage, method changes, restatements, assurance, remuneration links	E-01, E-02, E-06, E-25	**Decision-usefulness concern** (D6-08)
M-04	Scope 3 disclosed / omitted / selected	§09: category coverage, business-model-obvious categories, exclusions, data quality, spend vs supplier-specific, target boundary, consistency	E-03, E-04, E-05	**Serious compliance / misleading-risk concern** (D4-01)
M-05	Selected-boundary caveat ("partial scope 3", boundary set 2008/09)	§03, §09: headline wording, caveat prominence, reader burden, target coverage, assurance scope, omitted emissions	E-05, E-06	**A-17 ceiling** (D6-01)
M-06	Methodology / boundary / base-year / restatement change	§06, §11: time-series comparability, baseline recalculation, target progress, real vs accounting movement	E-02, E-07, E-08, E-18	**Serious compliance concern** (D2-02, D2-03)
M-07	Any reduction / target-progress claim → BAU counterfactual	§06, §03: Scope 2 decomposed into grid factor vs kWh vs market instruments; Scope 3 into activity vs factor	E-02, E-08, E-10, E-11; working papers D.2	**Serious concern** (D6-07)
M-08	Coverage / intensity claim (kg CO_2-e per m^2 GFA vs TEFMA)	§11, §09, §03: numerator, denominator, absolute trend co-location, benchmark validity	E-02, C-13	**Decision-usefulness concern** (D6-06); peer ranking excluded by rule
M-09	Target stated across multiple docs / multiple baselines (aviation)	§11: reconcile baseline year, base-year value, coverage, version	E-12, E-26, E-27	**Decision-usefulness concern** (D6-03, D6-04)

CHAIN ID	TRIGGER	FOLLOW-UP SCANS RUN	EVIDENCE IDS	FINAL LABEL
M-10	Externally-dependent target (2029 electricity contract)	§11: target year vs dependency pathway, disclosed bridge, fallback actions	E-12, E-13	**Serious concern** (D6-02)
M-11	Entity holds material equity/fund investments	§13, §11: Cat 15 look-through, holding weights, investee headroom, reconciliation against the entity's own target	E-19, E-20	**Serious concern; magnitude cannot-verify** (D8-01)
M-12	Australian entity / metric appearing in more than one place	§16, §01: NGER register lookup; cross-source consistency matrix; boundary/period normalisation before flagging	E-06, E-10, E-22, E-23, E-30	**Nine divergences; one cannot-verify** (Annex J) *(count updated rev 2)*
M-13	More than one reporting period and report type	§17, §06, §11: multi-year series, restatements, dropped/added disclosures, target weakening, cross-report-type divergence, certification continuity	E-02, E-07, E-08, E-09, E-16, E-18	**Module run in full** (Annex K)
M-14	Assurance statement	§12: subject matter, level, assured metrics, exclusions, qualifications, whether nearby claims imply broader assurance	E-25	**None exists** (D7-01)
M-15	Spend-based / EEIO / estimated Scope 3 category	§09: S3-EST: estimation is not a fault; omission is	E-04	**Applied in the University's favour** (D4-06)
M-16	Transition plan / low-carbon opportunity (Climate Action Plan)	§11: actions, capital, dependencies, milestones, S3 coverage, scenario analysis, financial effects, delivery risk	E-13, E-15, E-20	**Decision-usefulness concern** (D6-09, D9-03)
M-17	Physical-risk / nature overlay	§14: N-04 relevance and methodology transparency (not scientific quality)	E-24, F-25	**Cannot verify** (D9-01)

Annex J: Cross-source consistency matrix & disclosure-risk register (DR-01..DR-07 / A-01C / OUT-TB-18)

O.1 Cross-source consistency matrix (DR-02)

CLAIM / METRIC	ANNUAL / FINANCIAL REPORT	SUSTAINABILITY / ESG (CARBON MANAGEMENT REPORT)	MARKETING / WEBSITE (CLIMATE ACTION PLAN)	CLIMATE ACTIVE PDS	CDP	INVESTOR PRESENTATIONS	NGER / CER	BOUNDARY/PERIOD NORMALISATION	DIVERGENCE?
Net-zero claim * (corrected rev 2)*	**p.9:** "We will achieve net zero emissions by 2029": unqualified. **p.19:** "achieving net zero against the 2010 baseline by 2029 on the basis that 100% renewable power will be available at an affordable price and both aviation emissions and minor residual emissions will be offset". Neither states a scope; "scope 1/2/3" appears nowhere in the document.	"net zero emissions based on the 2010 baseline by 2029"	"Net Zero Emissions by 2029 **(scope 1, 2 and partial scope 3)**"	N/A: no certification	Not provided	N/A: no securities	N/A	Same target, same date; only the **boundary** qualifier differs	**Yes. ~~The audited source version is the unqualified one.~~ [Corrected: the statutory document carries both an unqualified and a conditional form, and does state the affordability condition and the offset dependence. What it never states is the boundary, which is the divergence that matters and which is unchanged.]**
Scope 2 / "electricity" year-on-year change * (recast rev 2)*	"**electricity**... contributing **80%** of Griffith's emissions... showing a **15%** increase on the previous year"	Table: Scope 2 **+13.6%**; executive summary: Scope 2 **"14% increase"**, "**67.1%** of the total Carbon footprint"	Not stated	N/A	Not provided	N/A	N/A	**Required**: the AR's figure attaches to an 80%-of-footprint "electricity" aggregate, the CMR's to Scope 2 at 67.1%. ~~Same metric, period and boundary, none required.~~ **[Withdrawn]**	**Yes: on a corrected basis. 13.6% and "14%" are one figure rounded, not two values. On the report's own pie the 80% "electricity" aggregate (Scope 2 + Cat 3 + Cat 13 = 36,663.9 t, 80.6%; reviewer arithmetic) moved +8.7%. The AR's 15% ties to neither +13.6% nor +8.7%, and neither document reconciles the two presentations.**

CLAIM / METRIC	ANNUAL / FINANCIAL REPORT	SUSTAINABILITY / ESG (CARBON MANAGEMENT REPORT)	MARKETING / WEBSITE (CLIMATE ACTION PLAN)	CLIMATE ACTIVE PDS	CDP	INVESTOR PRESENTATIONS	NGER / CER	BOUNDARY/PERIOD NORMALISATION	DIVERGENCE?
Driver of the Scope 2 increase	"performance issues at the **contracted offsite solar farm** and commencement of construction works at the Treasury Building"	Executive summary lists the **Treasury acquisition**, increased solar and efficiency; the Columboola underperformance appears later in the Scope 2 section, not in the summary	Not stated	N/A	Not provided	N/A	N/A	Same event	**Yes: the primary driver is foregrounded for one audience and separated from the summary for the other.**
2023/24 Scope 3 total	Not stated	Appendix A: **16,445.0**; Appendix C: **18,130.3**	16,445 (quoting Appendix A)	N/A	Not provided	N/A	N/A	Same metric, same year, same document	**Yes: a same-document contradiction, repeated across two editions and carried into a third document.**
2022/23 Scope 3 total *(added rev 2)*	Not stated	2022–23 executive summary: **16,777.2**; Appendix A: **17,695.3**; Appendix C total: **17,695.4**	Not stated	N/A	Not provided	N/A	N/A	Same metric, same year, same document	**Yes: a second same-document contradiction, 918.1 t, one year earlier. Only 17,695.3 reconciles to that report's own stated total and to its own "+45% / −42% / 37%" percentages.**
Stated movement vs own appendix * (added rev 2)*	"electricity… 15% increase"; aviation "reducing by 40%"	Waste "38% reduction" vs Appendix C −35.3%; aviation "40% reduction" vs Appendix C −42.1%; Appendix B flight total **4,690.4** vs 4,689.6 in the exec summary and Appendix C	Not stated	N/A	Not provided	N/A	N/A	Same metric, same period, same document	**Yes: headline percentages and one total do not tie to the tables they summarise.**
Number of Scope 3 categories reported	Not stated	Appendix C: **six** carry values	"reports on **five** relevant categories"	N/A	Not provided	N/A	N/A	Same boundary	**Yes.**
Aviation target	Not stated	"8,100 tCO_2-e" by **2029** (assumptions); "8,139 tCO_2-e" for **2030** (narrative); prior year: "target level for **2029**"	"25% reduction in aviation emissions by 2029 based on the 2010 baseline"	N/A	Not provided	N/A	N/A	Same target	**Yes: two values, two years; neither value is 25% of the stated 10,500 baseline (7,875).**

CLAIM / METRIC	ANNUAL / FINANCIAL REPORT	SUSTAINABILITY / ESG (CARBON MANAGEMENT REPORT)	MARKETING / WEBSITE (CLIMATE ACTION PLAN)	CLIMATE ACTIVE PDS	CDP	INVESTOR PRESENTATIONS	NGER / CER	BOUNDARY/PERIOD NORMALISATION	DIVERGENCE?
Residual-offset basis	Not stated	"5% … based on 2010 baseline emissions of 85,344 tCO_2-e" (≈4,267 t)	"5% of the 2010/11 baseline year **excluding aviation emissions**" (≈3,742 t)	N/A	Not provided	N/A	N/A	Same assumption	**Yes.**
Total 2024/25 emissions	−46.7% vs baseline (percentage only)	45,489.9 (summary) / 45,490.0 (Appendix A)	N/A (2023/24 vintage)	N/A	Not provided	N/A	N/A	Rounding	**No**: 0.1 t, immaterial.
Scope 1 and Scope 2 absolute	Not stated	S1 1,370.7; S2 30,530.6 (market-based)	2023/24 figures only	N/A	Not provided	N/A	**No Griffith row on the 2024-25 register**	NGER is operational-control, AU-only, Scope 1 + location-based Scope 2: not comparable to a market-based figure without the University's NGER submission	**Cannot verify: see O.2. Not recorded as a divergence.**
Reporting period	"July to June reporting period, with annual outcomes finalised in October"	Year ended 30 June	Consistent	N/A	Not provided	N/A	N/A	Note the Annual Report is a **calendar**-year document (YE 31 Dec 2025) reporting a **June**-year emissions figure: disclosed, and normal for the sector	**No**: disclosed and consistent.

O.2 NGER statutory reconciliation (A-01C)

METRIC	DISCLOSED (REPORT)	NGER REGISTER (2024-25 · AS AT REVIEW DATE)	BOUNDARY DIFFERENCE (OP-CONTROL / AU-ONLY / METHOD / PERIOD)	RECONCILED?	LABEL
Scope 1	1,370.7 tCO_2-e (GHG Protocol basis, YE 30 Jun 2025)	**No Griffith row**	NGER is operational-control and AU-only; the University states NGER "only covers scope 1 and 2 emissions and there are some differences in what is included in each category", describing these as "not material"	**No: cannot reconcile**	**Cannot verify (A-05). Absence from the published register is not evidence of zero emissions and is not treated as a compliance failure.**
Scope 2 (location-based)	**Not disclosed** since 2019/20 (market-based 30,530.6 reported)	**No Griffith row**	NGER Scope 2 is location-based; the disclosed figure is market-based, so the two are not comparable even if the register row existed	**No**	**Cannot verify. Compounds D3-01: neither the entity's own location-based figure nor a regulator-published one is available.**
Net energy (GJ)	Not disclosed as such; ≈228,000 GJ implied by 63.3 GWh total consumption	**No Griffith row**	NGER net energy consumed is defined on a different basis (operational control, energy content, exclusions) and is not derivable from the disclosed consumption figure	**No**	**Cannot verify.**

Reconciliation note (AI-20 observed). The Climate Action Plan states Griffith "has reported annually since 2011, having exceeded the emissions threshold for Scope 1 and 2", and the Carbon Management Report refers to statutory NGER submissions prepared by its consultant. Griffith does not appear on the Clean Energy Regulator's published corporate emissions and energy register for 2024-25, on which six

other Australian universities do (Monash, ANU, Melbourne, UNSW, Sydney and The University of Queensland). At least three innocent explanations are available on the documents: the registration may sit under a differently named entity; the NGER operational-control boundary may place the group below the publication threshold; or the University may have deregistered after falling below threshold: a possibility the Plan itself expressly contemplates ("Reporting will continue until emissions fall below the threshold"). **No adverse inference is drawn and this is excluded from the regulator score reasoning.** The recorded consequence is narrower and factual: the independent, regulator-published anchor that a reader can use to triangulate six comparable institutions is not available for Griffith.

O.3 Disclosure-risk register (DR-01 / DR-03..DR-07)

#	LENS	EXPOSURE & CONFIDENCE	DRIVER (FINDING / EVIDENCE IDS)	CROSS-SOURCE LINK (DR-02)	WHAT WOULD REDUCE IT
O3-01	Legal (misleading conduct)	**Moderate · Medium**	Unqualified "net zero by 2029" in the statutory accountability document, with the boundary qualifier in a separate publication (D6-01; E-05, E-06). The University markets to consumers, students, and its own Plan names sustainability "a key factor for prospective students", which engages general consumer-protection standards notwithstanding the absence of securities-law exposure.	O.1 row 1	Carry the qualifier into every statement of the claim; publish bounding estimates for the excluded categories.
O3-02	Legal (misleading conduct)	**Moderate · Medium**	"Continued the trend of exceeding its carbon emission reduction target" in a year the reduction shrank from −47.6% to −46.7% and absolute emissions rose 1.7%, with no co-located correction (D6-08; E-01, E-06). Risk-labelled: the statement is literally accurate against the threshold.	O.1 row 2	Co-locate the prior-year figure and the absolute year-on-year movement with the scorecard.
O3-03	Regulatory (ACCC environmental claims)	**Moderate · Medium**	A self-declared net-zero claim with no third-party certification, an undesigned offsetting programme covering ~26% of the footprint, and no substantiation for a 37.1% renewable claim (D5-01, D5-02, D3-02; E-12, E-14, E-15). ACCC guidance on environmental claims reaches such claims regardless of any reporting obligation.	O.1 rows 1, 6, 7	Substantiate the renewable claim with certificate records; design and publish the offsetting programme; consider a verified "committed" status instead of a forward promise.
O3-04	Regulatory (GHG Protocol conformance)	**Moderate · High**	The University expressly claims a GHG Protocol basis and does not meet it: no dual Scope 2 reporting since 2022/23, no base-year recalculation on the method change, a category added mid-series without restatement (D3-01, D2-02, D2-03; E-02, E-07, E-08, E-09, E-18).	O.1 rows 4, 5	Restore dual reporting; recalculate the base year; restate the series.
O3-05	Regulatory (future mandate)	**Low now · rising · Medium**	No Queensland mandate applies and the University states this accurately (D1-01). Readiness is partial: risk assessment unpublished, no scenario analysis, no financial-effects quantification, no assurance capability (D1-03, D7-03; E-24). The Plan itself anticipates Queensland following NSW.	O.1 row 9	Begin AASB S2 readiness ahead of direction rather than on it.
O3-06	Regulatory (Clean Energy Regulator)	**Low · Low confidence**	A stated annual NGER obligation that cannot be corroborated against the published register (F-24; E-22, E-23). Held at low exposure and low confidence precisely because the cannot-verify label governs and innocent explanations dominate.	O.2	Confirm the registered entity and its NGER-basis figures.
O3-07	Technology	**Low · High**	The pathway depends only on mature technology: rooftop solar, chillers, controls, fleet electrification. No carbon capture, hydrogen or engineered removals. The dependency is contractual and financial, not technological (D6-02).	—	—
O3-08	Physical	**Moderate · Medium**	Five South East Queensland campuses with flood, storm, heat and bushfire exposure; Nathan adjoining Toohey Forest. The 2023 risk assessment is unpublished and the Annual Report's risk narrative does not mention climate (D9-01, D7-02, D7-03; E-24). No disclosed link to asset values or the capital programme.	O.1 (AR silent)	Publish the assessment with scenarios and quantified financial effects; reflect climate in the AR risk narrative.
O3-09	Transition (financial)	**Moderate · Medium**	The 2029 pathway's largest step is an electricity contract the University has flagged may not be "available and affordable", with no cost estimate and no fallback disclosed, in an institution reporting a net deficit for the year and targeting a return to financial sustainability by 2028 (D6-02; E-12, E-13).	O.1 row 1	Disclose the cost estimate, the fallback, and the location-based 2029 position.
O3-10	Other: reputational / positioning	**Moderate to high · Medium**	The University positions itself as a climate leader on its research history, its rankings and a Plan that states it "goes beyond many institutional climate strategies". That positioning raises the standard against which its operational disclosure is read. An institution with a 50-year environmental-science pedigree publishing two irreconcilable Scope 3 totals in one report (D2-01), and excluding international student travel from a net-zero claim while growing international enrolment (D4-01), is a more sensitive fact pattern than the same disclosure from a non-specialist entity.	O.1 rows 1, 4, 5	Close the reconciliation and boundary gaps before extending the leadership positioning.

Annex K: Longitudinal series & cross-period tracking register (YOY-01..08 / OUT-TB-19)

Seven reporting periods (2010/11 baseline plus 2018/19–2024/25, the earliest of them available only as a comparative: the report series itself is a continuous run of **six** editions covering 2019/20 to 2024/25) *(corrected rev 2)* and four report types (Annual Report, Carbon Management Report, Climate Action Plan, 2019 Sprint Team strategy) were available. Module run in full. Prior-year reports are treated as context, not current disclosure; the rating is derived from the current period (SEC-SF-11 / A-01B).

P.1 Multi-period headline series (YOY-02): *value as stated, with source, per period.*

METRIC / CLAIM	PERIOD →	2010/11 (BASE)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	SOURCE(S) PER CELL	BOUNDARY/METHOD NORMALISATION
Scope 1		2,114.6	2,627.8	1,592.5	1,008.3	1,104.3	1,529.4	1,407.8	1,370.7	CMR Appendix A, all editions (E-02)	Consistent basis throughout.
Scope 2 (location)		52,694.3	52,775.1	48,499.1	**not disclosed**	**not disclosed**	**not disclosed**	**not disclosed**	**not disclosed**	CMR FY2020 and earlier (E-02)	Location-based through 2019/20 only.
Scope 2 (market)		n/a	n/a	n/a	42,629.8	39,031.5	28,444.1	26,872.1	30,530.6	CMR FY2021 onward (E-02, E-07)	**Break at 2020/21**: method changed, base year not recalculated (D2-02).
Scope 2 two-method difference		—	—	—	"approximately 4% better"	"8.75% better… 7.2% of total carbon emissions"	**dropped**	**dropped**	**dropped**	CMR FY2021 **p.6**; CMR 2021–22 **p.6** (E-07, E-08, E-09) *(locators corrected rev 2)*	Disclosure discontinued from 2022/23 (D3-01).
Scope 3 total		30,535.5	31,148.9	23,214.6	9,896.3	12,207.4	**16,777.2 / 17,695.3 / 17,695.4**	**16,445.0 / 18,130.3**	13,588.7	CMR Appendix A vs Appendix C vs exec summaries (E-02, E-03, **E-31**)	**Conflicts at 2022/23 and 2023/24** *(2022/23 added rev 2: exec summary 16,777.2 against appendices 17,695.3/.4)* (D2-01). Cat 13 excluded from the 2021/22 total but included thereafter (D2-03).
Total		85,344.4	86,551.8	73,306.2	53,534.5	52,343.1	47,668.8	44,724.9	45,490.0	CMR Appendix A (E-02)	Inherits both breaks above.
Reduction vs baseline		—	−1.4% (an increase)	−14.1%	−37.3%	−38.7%	−44.1%	**−47.6%**	**−46.7%**	Derived from E-02; −47.6% and −46.7% as stated	**Not like-for-like with the base year** (D2-02). Regressed this year.
Scope 1+2 intensity (kg CO_2-e/m^2 GFA) *(series corrected rev 2)*		**152.43**	**122.76**	**99.99**	**88.15**	**80.73**	**60.29**	**55.61**	**59.23**	CMR FY2025 p.6 chart, de-interleaved (D-036, F-21)	~~162.4 / 98.1 / 89.0 / 80.3 / 62.9 / 56.1 / 56.9~~ **[Superseded.** 162.4 is the **TEFMA sector average**, not Griffith's own 2010/11 figure; the mid-series values were shifted one year. Reviewer reconstruction, labelled indicative.**]** Intensity only; GFA grew materially (implied ≈360k → ≈539k m^2). Worse than prior year by **+6.5%** (D6-06).
Renewable electricity % * (corrected rev 2)*		0	0	0	0	partial-year 50% contract	50% from Dec 2022	**38.1% of total consumption (21,591,781.8 kWh)**	**37.1% of total consumption (23,475,415 kWh)**	CMR 2023–24 p.6 (**E-32**); CMR FY2025 p.7 (E-10)	~~2023/24 "not stated"~~ **[Corrected: it is stated. The delivered share FELL 38.1% → 37.1%, and the two denominators imply total consumption rose ≈56.7 → ≈63.3 GWh (+~12%).]** Contracted vs delivered share differ; no certificate evidence (D3-02).

METRIC / CLAIM	PERIOD →	2010/11 (BASE)	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	SOURCE(S) PER CELL	BOUNDARY/METHOD NORMALISATION
Flight emissions		10,500 (stated baseline)	~17,650 (derived)	10,060.3	510.9	1,521.0	9,039.1	8,104.1	4,689.6 (**4,690.4** in Appendix B)	CMR FY2020 **p.11**; Appendix C (E-26, **E-33**) *(locator corrected rev 2)*	2018/19 derived from the stated 43% fall to 2019/20. Pandemic distortion 2020/21–2021/22. The FY2025 report states two different 2024/25 totals.
Offset / certificate volume		—	—	MBA 158.3 t	—	CQD 14 t (2021)	**dropped**	**dropped**	**dropped**	CMR 2021–22 **p.12** (D5-05) *(locator corrected rev 2)*	Only offset activity ever disclosed.
Carbon-neutral / net-zero claim status		none	none	50% by 2030 / net zero 2050	same	same, "acceleration… actively considered"	**net zero 2029**	net zero 2029	net zero 2029	CMR series; CAP; AR (E-16, E-06)	Self-declared throughout; no certification in any year.

P.2 Silent restatement & baseline-rebasing log (YOY-04)

#	FIGURE / BASELINE	AS STATED IN REPORT OF THE PERIOD	AS RESTATED IN A LATER REPORT	DISCLOSED & LIKE-FOR-LIKE?	EFFECT ON AN ON-TRACK / PAY / FINANCING CLAIM	LABEL (CONCERN / ACCEPTABLE / CANNOT-VERIFY)
P2-01	**Scope 2 method**	Location-based, 2010/11–2019/20	Market-based from 2020/21; prior years **not** restated; 2010/11 base year **not** recalculated	Method change **disclosed** in FY2021 and FY2022; base year **not** recalculated; comparison **not** like-for-like	Directly inflates the "−46.7% vs baseline" headline and the "target exceeded" scorecard claim	**Concern** (D2-02)
P2-02	**Scope 3 Cat 13 (tenants' utilities)**	Shown for 2021/22 at 3,088.0 but **excluded** from the 2021/22 total of 12,207.4	Included in totals from 2022/23; no prior year restated	**Not disclosed** as a change	Understates the reduction (conservative direction), but breaks the series	**Concern** (D2-03)
P2-03	**2023/24 Scope 3 total**	16,445.0 (Appendix A) *and* 18,130.3 (Appendix C) in the FY2024 report	Both figures repeated unchanged in the FY2025 report	**Neither disclosed nor reconciled**, across two consecutive editions	Determines whether 2024/25 rose 1.7% or fell 2.0%, and whether the reduction improved or regressed	**Cannot verify** (D2-01, F-20)
P2-03b * (added rev 2)*	**2022/23 Scope 3 total**	16,777.2 in the 2022–23 executive summary; 17,695.3 in its Appendix A; 17,695.4 in its Appendix C	17,695.3 carried forward in every later edition; the executive-summary figure never corrected	**Not disclosed, not reconciled, and never acknowledged**	The published headline for the year is 918.1 t below the figure that reconciles to the same report's total and percentages	**Concern** (D2-01(b), E-31)
P2-04 * (revised rev 2)*	**Waste series**	Pre-2023/24 based on "a mixture of weighed waste and average bin weights", methodology varying with contractor	From 2023/24 "considered reliable… based on weight"; earlier years **not** restated	Method change **disclosed**; historic series **not** restated	~~The 38% fall is presented as demonstrating "the impact of the updated approach", a data statement inside a performance narrative.~~ **[Withdrawn: the 38% comparison is between two years the source states are both on the weighed basis, so it is like-for-like; see F-4.]** What remains is that the **pre-2023/24** series is on an admittedly unreliable basis and was never restated, so the category's movement against the 2010/11 baseline cannot be relied on.	**Concern, narrowed** (F-26; D4-07 withdrawn)
P2-05	**Emissions baseline year label**	"2010/11" in the Carbon Management Reports	"2010" in the CAP narrative; "2011 baseline" in the CAP KPI table	Same underlying year; three labels	No numerical effect	**Acceptable: minor** (D7-05)

P.3 Dropped / added disclosure log (YOY-05)

#	ITEM	PRESENT IN	ABSENT/ADDED IN	EXPLAINED?	LABEL
P3-01	**Location-based vs market-based Scope 2 comparison**	FY2021 ("~4% better"), 2021–22 ("8.75%… 7.2% of total")	Absent from 2022–23, 2023–24, 2024–25	**No**	**Concern: dropped disclosure. The single most decision-relevant number for the headline claim, removed as the divergence widened (D3-01).**
P3-02	**Voluntary offset disclosures** (MBA programme, Centre for Quantum Dynamics)	2021–22 report	Absent from 2022–23 onward	**No**	**Minor limitation: immaterial tonnage, but the only offset activity ever disclosed, dropped as offsetting became central (D5-05).**
P3-03	**2040 interim target**	2019 strategy; FY2020, FY2021, 2021–22 reports (2030/2040/2050 milestones)	Absent from 2022–23 onward	**No**: superseded by the 2029 target, but not stated as such	**Concern (D6-05).**
P3-04	**Forest ecosystem carbon commitment**	2019 Sprint Team strategy ("we will also include in our university's greenhouse gas accounts the stocks and flows of carbon from the native forest under Griffith's stewardship")	Never implemented; absent from all reports	**No**	**Minor limitation. Substantively the correct outcome, forest sequestration in a corporate inventory would not be GHG Protocol conformant, but a Council-endorsed commitment vanished without a note (D5-03, D-015).**
P3-05 * (qualified rev 2)*	**No-offsets-for-residuals position**	2019 Sprint Team strategy Overview, expressly: **but the same document's Conclusion lists "Offset residual emissions" as one of six pathway areas, measures "Carbon offsets / Forest sequestration"**	Reversed: residual-emissions offsetting is CAP Action Area 1.4 (numbered 1.3 in the CAP's own narrative, D7-05)	**No**: and the origin document was already inconsistent	**Concern (D5-03), with the "settled commitment" framing weakened and a further same-document contradiction added.**
P3-06	**TEFMA sector average benchmark**	Through 2021–22	From 2022–23 replaced with a Go8+QUT proxy	**Yes**: clearly explained, and the University calls the substitute "indicative only"	**Acceptable. Candid handling of an external data discontinuity.**
P3-07	**Scope 3 category appendix (GHG Protocol 15)**	Added from 2021–22 onward	Not present in FY2020/FY2021 reports	**Yes**: an added disclosure	**Acceptable: improvement. Baseline practice, not credited (A-16), but it is what makes the exclusions visible.**
P3-08	**Climate Action Plan**	New in September 2025	—	**Yes**	**Acceptable: added disclosure.**

P.4 Target-trajectory log (YOY-06 / YOY-08)

#	TARGET / CLAIM	BASE YR	TARGET YR	COVERAGE / SCOPE	CHANGE ACROSS PERIODS	ON-TRACK SURVIVES SERIES?	LABEL
P4-01	Headline emissions target	2010/11	2030 → **2029**	Scope 1, 2, partial Scope 3	2019: 45–50% by 2030, net zero 2050, with 2030/2040/2050 milestones. 2023: **accelerated** to net zero 2029; 2040 milestone dropped. Boundary unchanged throughout.	**No.** The date strengthened; the accounting basis simultaneously loosened (offsets admitted, Scope 2 market-based). Reported progress is ~38/42pp BAU and accounting (D6-07).	**Concern: strengthened date, loosened architecture, undisclosed (D6-05)**

#	TARGET / CLAIM	BASE YR	TARGET YR	COVERAGE / SCOPE	CHANGE ACROSS PERIODS	ON-TRACK SURVIVES SERIES?	LABEL
P4-02 * (qualified rev 2)*	Residual-emissions offsetting	2010/11	2029	5% of baseline (excluding aviation) plus all residual aviation	2019 Overview: **expressly excluded**: "we will not use carbon offset schemes as a way of dealing with... residual emissions"; 2019 Conclusion: **"Offset residual emissions"** listed as a pathway area. 2025: Action Area 1.4, ~26% of the current footprint, on two inconsistent 5% bases.	**No.** No programme exists.	**Concern: silent reversal of a position the origin document already contradicted (D5-03)**
P4-03	Aviation sub-target	2010/11 (10,500 tCO_2-e)	**2029 and 2030** (both stated)	Business flights only	Value stated as 8,100 and 8,139; year stated as 2029 (FY2024) and 2030 (FY2025); neither value equals 25% of 10,500 (7,875). Claimed as met in both FY2024 (at 8,104.1) and FY2025 (at 4,689.6).	**No.** The same report forecasts 11,750 tCO_2-e for 2025/26.	**Concern (D6-03, D6-04)**
P4-04	Scope 2 → zero	2010/11	2029	Scope 2, market-based	Introduced with the 2029 acceleration; stated as automatic on contract renewal, conditional on "available and affordable"	**No.** 67% of the footprint removed by a contract, not abatement; location-based position unchanged.	**Concern (D6-02)**
P4-05	Interim annual pathway	—	2026–2027	Total	"For the next two years, the aim is to **maintain** our current −45% target"	**No.** Two of the four remaining years are planned flat.	**Concern (D6-09)**
P4-06	Fleet transition	—	2025	Scope 1 transport	"50% hybrid electric... 50% battery electric by 2025": no progress figure disclosed against it in the 2024/25 report	**Cannot verify.**	**Cannot verify**
P4-07	Third-party net-zero certification	—	undecided	—	Never claimed; deciding whether to pursue one is an open CAP action	Not a target: recorded for completeness	**Acceptable: correctly attributed as self-declared (D5-06)**

P.5 Cross-report-type consistency over time (YOY-07 / DR-02)

#	CLAIM / METRIC	REPORT TYPES COMPARED	PER-PERIOD DIVERGENCE (AFTER NORMALISATION)	TREND IN DIVERGENCE	AUDITED-SOURCE PREFERENCE APPLIED (A-01B)	LABEL
P5-01	Net-zero claim wording	Annual Report vs Climate Action Plan	2025: AR unqualified; CAP scope-limited	New in 2025: the CAP is the first document to state the scope limit explicitly, and the AR did not adopt it	**Yes**: the audited-source version is the *less* qualified one, which is the reverse of the usual pattern and increases rather than reduces exposure	**Divergence** (D6-01)
P5-02 * (recast rev 2)*	Scope 2 / "electricity" year-on-year change	Annual Report vs Carbon Management Report	2024/25: AR "electricity" (80% of footprint) **+15%**; CMR Scope 2 (67.1%) **+13.6%**, rounded to "14%" in its own summary. Different aggregates; the AR's figure ties to neither Scope 2 (+13.6%) nor the 80% aggregate (≈+8.7%)	First occurrence in the series	Yes: AR preferred as primary, and it carries the unreconciled value	**Divergence** (D3-04, O.1 row 2). ~~"Three values for one figure"~~ **[Basis corrected: two of the three are one figure rounded.]**
P5-03	Driver of the Scope 2 increase	Annual Report vs Carbon Management Report	2024/25: AR leads with solar-farm underperformance; CMR summary omits it from the driver list	First occurrence	Yes: the AR's account is the fuller one	**Divergence** (D3-04)

#	CLAIM / METRIC	REPORT TYPES COMPARED	PER-PERIOD DIVERGENCE (AFTER NORMALISATION)	TREND IN DIVERGENCE	AUDITED-SOURCE PREFERENCE APPLIED (A-01B)	LABEL
P5-04 * (extended rev 2)*	Scope 3 total, 2022/23 and 2023/24	Carbon Management Report internal (executive summary vs Appendix A vs Appendix C), carried into the Climate Action Plan	2022/23: **918.1** tCO_2-e between the executive summary and the appendices. 2023/24: **1,685.3** tCO_2-e between Appendix A and Appendix C, in both the FY2024 and FY2025 editions; the CAP quotes the Appendix A figure	**Recurrent and persisting**: two consecutive years, unresolved across three editions and propagated into a third document type	Yes: no audited source states any of the figures	**Divergence: recurrent** (D2-01, E-31)
P5-05	Scope 3 category count	Climate Action Plan vs Carbon Management Report	2025: five vs six	New in 2025	Neither is an audited source	**Divergence** (D4-01, F-12)
P5-06	Residual-offset basis	Carbon Management Report vs Climate Action Plan	2025: 5% of the full baseline vs 5% excluding aviation	New in 2025	Neither is an audited source	**Divergence** (D5-04)
P5-07	Emissions figures generally	Annual Report vs Carbon Management Report, 2020–2025	The AR historically quoted the CMR percentages without divergence	**Widening.** The 2025 Annual Report is the first to introduce independent numerical and narrative variance (P5-02, P5-03) and the first to state the net-zero claim unqualified (P5-01).	Yes	**Concern: divergence emerging where none previously existed**

Prepared under the Climate Disclosure Review Rules v15.23 (controlled AI-assisted review). The body (§1–§7) states the verdict and may be issued on its own; the annexes are the working layer. General information only: not legal, financial or investment advice, an audit, an assurance opinion, or a NoCO2 certification or conformance determination. © Carbon Reduction Institute Pty Ltd, ABN 26 122 969 233.

Annex L: How each score was reached

Each audience score is built from a fixed set of load-bearing criteria, marked before the score is set. "Partial" means the criterion is satisfied only with reader effort that this audience can reasonably spend, not a soft failure. The count matters as well as the score: a score can reach its floor on two failed criteria, so two reports sharing a score may sit some distance apart on the detail below.

ID	AUDIENCE	CRITERION	VERDICT	WHY
A1	Carbon accounting	No material category excluded (Scope 1/2/3, incl. customer Scope 3 where material)	Not met	Nine of the fifteen Scope 3 categories carry no value, and four of them are business-model-obvious for a university: **employee commuting** (C7); **student commute and international student flights**, which the University's own table places in C9 and leaves blank for an institution targeting 50,000 students with a large international cohort; **construction**, where "Construction (new builds)" is a named blank line in C2 in a year the University acquired the Treasury building and progressed the HATRIC development; and the **$431.2m investment portfolio** in C15. C1 is largely notional besides, carrying only four line items (cleaning 202.5, food and catering 25.1, office paper 0.7, telecommunications 706.6) against roughly $1.2bn of income, with general procurement not counted at all. Three of the four exclusions are stated in the Climate Action Plan's boundary sentence; the investment portfolio is not named there and is not marked "N/A" in the table either, so its omission is silent on both counts. **Not workable:** no bounding estimate exists for any excluded category at any data quality, so a reader cannot say whether the omitted layer is larger or smaller than the 45,490 t reported, and OUT-STK-13's rebuttal test is not made. The GHG-Protocol-15 category appendix makes the blanks visible, which is recorded, but visible exclusions are still exclusions.
A2	Carbon accounting	A single reconcilable footprint (no competing totals)	Not met	**The inventory contradicts itself inside a single document, in two separate years.** For 2023/24, Appendix A states Scope 3 as 16,445.0 t and Appendix C states 18,130.3 t, a 1,685.3 t gap, repeated unchanged across the 2023–24 and 2024–25 editions and carried into the Climate Action Plan. For 2022/23, the 2022–23 report's executive summary states 16,777.2 t against its own Appendix A at 17,695.3 and Appendix C total at 17,695.4, a 918.1 t gap; only 17,695.3 reconciles to that report's own stated total of 47,668.8 and to its own "+45% / −42% / 37%" percentages, so the executive-summary headline is wrong on the report's own arithmetic. **Not workable:** the disputed figure is the comparator for the current-year headline and decides whether 2024/25 emissions rose 1.7% or fell 2.0%, and no reader action selects between the two. What does reconcile is recorded: the current-year Scope 3 total sums to its own category rows within rounding (13,588.8 against 13,588.7).

ID	AUDIENCE	CRITERION	VERDICT	WHY
A3	Carbon accounting	Method, boundary and version transparency (incl. restatements disclosed)	Not met	Boundary transparency is the best-served limb and it does not carry the criterion. **Recorded to the University's credit:** the Climate Action Plan states the exclusions expressly, the GHG-Protocol-15 appendix shows which categories carry values and which are blank, and the Scope 2 method change was itself disclosed when it happened, in the FY2021 report ("Commencing from this year, we will move to reporting… on the market based method"). **The version limb fails on three counts.** The 2010/11 base year was **not recalculated** on the method change, so the series is not one measurement. A Scope 3 category, downstream leased assets, **entered the totals in 2022/23 with no restatement and no note**; it is shown for 2021/22 and excluded from that year's stated total. And the two-method bridge that let a reader place the series on one basis was published for 2020/21 (about 4%) and 2021/22 (8.75% of Scope 2, 7.2% of total) and then **discontinued from 2022/23**, as the divergence widened, leaving no location-based figure of any kind since 2019/20. **Not workable:** there is no basis of preparation, no emission factors are disclosed, and no reader action supplies a recalculated base year or a location-based series. The boundary itself has been frozen since 2008/09 and no materiality test has ever been published against it.
A4	Carbon accounting	Granularity and assurance sufficient to lift into a third party's inventory	Not met	Granularity is genuinely good, at category level against the GHG Protocol 15 with sub-items beneath, and the criterion also requires assurance, which is absent entirely. **No emissions figure in any of the seven years reviewed is externally assured.** The Auditor-General's opinion covers the financial report only; the climate content sits in the Annual Report's unaudited narrative; and Pangolin Associates prepares the calculations as a preparer rather than an assurer. Assurance *depth* is never scored and this is not a depth question: it is the total absence of assurance. The two appendices that contradict each other at A2 are direct evidence of what absent verification permits, and are recorded here as consequence rather than counted a second time. **Not workable:** no reader action substitutes for verification that does not exist.
I1	Institutional investors	Physical risk disclosed and financially linked or quantified (N-04)	Not met	The physical-risk work exists and is not published, so neither of the two things this criterion tests can be assessed. The University operates five campuses in South East Queensland, a region with material flood, storm, heat and bushfire exposure, with the Nathan campus adjoining Toohey Forest. The **2023 Baseline Climate Risk Assessment that Pillar 3 of the Climate Action Plan rests on is unpublished**, and the Plan commits to publishing an updated version "with expanded climate scenarios and quantified risks" at some future point. The **Annual Report's risk-management section does not mention climate at all**, covering cyber, chemical and radiation, biosafety, gene technology and incident management, while the Climate Action Plan states climate risks "have been represented on the University's Material Risk Register". There is no scenario analysis, no quantified financial effect, and no disclosed link to asset values or the capital programme. **Not workable:** relevance to the business model and methodology transparency are assessed under N-04 rather than modelling quality, and neither can be assessed from a document that has not been published. Adaptation actions under Pillar 3 are largely marked new or in development.
I2	Institutional investors	Transition risk: target credibility, absolute caps or visible / derivable headroom	Not met	Target credibility fails on every limb. **About two-thirds of the path to net zero 2029 is a single contractual event**: the Climate Action Plan states that at the 2029 electricity contract renewal the University "can commit to 100% renewable energy… At that point its scope 2 emissions will reduce to zero", and Scope 2 is 30,530.6 t, or 67% of the footprint. The Carbon Management Report makes it expressly conditional on 100% renewable power being "available and affordable", and the same counterparty arrangement has already underperformed, with Columboola output "more variable than expected". The step also **changes the accounting basis rather than the electricity consumed**, so location-based emissions in 2029 would be broadly unchanged. **Most of the remainder is credits with no programme behind them**: about 26% of the current footprint on the two limbs combined, against a Plan that lists confirming the offsetting position, developing a compensation plan and determining the certification position as projects still in development, with no credit type, volume, permanence criterion, supplier or budget disclosed. The pathway is expressly flat for two of the four remaining years. **Not workable:** no cost estimate, no fallback and no location-based 2029 position is disclosed.
I3	Institutional investors	Target achievement: met with real reductions, progress stated honestly	Not met	The reported reduction is majority business-as-usual and the current period went backwards. On this review's indicative decomposition of the 41.8 percentage-point Scope 1+2 fall since 2010/11, **about 19 points are Queensland grid decarbonisation** (the factor falling from about 0.89 to about 0.71 $kgCO_2$-e/kWh) and **about 19 points are market-based renewable accounting** on the CS Energy / Columboola arrangement, against about 1.7 points of consumption change and about 1.4 points of Scope 1 own action: **roughly 38 of 42 points are not abatement by the University**. In the period itself **total emissions rose 1.7%** and the cumulative reduction went backwards from −47.6% to −46.7%, while the Annual Report reports "continued the trend of exceeding its carbon emission reduction target". **Total electricity consumption rose about 12%** to roughly 63.3 GWh, above the level implied for the baseline year, and the **delivered renewable share fell** from 38.1% to 37.1%; neither movement is stated as such anywhere. **Not workable:** the University publishes neither a location-based series nor a kWh series, so the split cannot be computed from company data, and the decomposition above is the review's own estimate on published national grid factors.
I4	Institutional investors	Portfolio / financed-emissions exposure completeness	Not met	A material investment portfolio is held and is excluded from the inventory without a determination of any kind. The Annual Report's Note 8 discloses **$431.2m in Queensland Investment Corporation investment funds** within $444.8m of total other financial assets, generating **$61.0m of income** in the year. Category 15 is **left blank in every edition** of Appendix C and is never marked "N/A", unlike Categories 8, 10, 11, 12 and 14 which carry express N/A cells in the 2022–23 and 2023–24 editions, and it is **not named in the Climate Action Plan's boundary-exclusion sentence** either. Categories 4, 7 and 9 are also blank without an N/A, but C4 is immaterial and C7 and C9 are expressly named in the exclusion sentence, so C15 is the only material category unmarked in the table and unnamed in the statement. No relevance test, no bounding estimate and no PCAF-style treatment is published. **Not workable:** a reader cannot know whether the excluded portfolio emissions exceed everything counted. The University is not a financial institution, so no automatic breach arises from the holding and no rating effect follows from composition alone; the finding is the unassessed exclusion.
I5	Institutional investors	Flow-through / look-through exposure raised and quantified	Not met	Distinct from I4 and separately failed: I4 is the portfolio's absence from the inventory, while this criterion asks whether the exposure inherited from what the portfolio finances is raised and sized. It is neither. The Climate Action Plan commits to "continue to advocate for measures to divest investments from carbon-intensive energy industries… within the Queensland Investment Corporation", which establishes that such holdings sit inside the University's investment vehicle; it does not describe the University's own holding, or any stated portion of it, as carbon-intensive, gives no exposure figure, and draws no emissions consequence anywhere in the climate disclosure. Holding weights and investee targets within the pooled funds are undisclosed, so magnitude stays cannot-verify and no number is manufactured. **Not workable:** the holding is named and the advocacy is named, and nothing is sized, which is naming without sizing rather than a reader action. Recorded as mitigating context and not as a cure: the University discloses a **genuine statutory constraint** on divestment, working "with other Queensland universities… under Queensland Law within the Queensland Investment Corporation", which is an inability to act rather than a reason not to measure.

ID	AUDIENCE	CRITERION	VERDICT	WHY
I6	Institutional investors	Reconstructability by a sophisticated reader	Partial	This is the disclosure's strongest dimension for this audience and it is what makes the row a reconstructable 1 rather than an opaque one. **Workable:** the analyst takes Appendix A's **fifteen-year Scope 1, Scope 2, Scope 3 and total series** from 2010/11 to 2024/25, Appendix C's category table showing exactly which of the GHG Protocol 15 carry values and which are blank, the two-method differences disclosed for 2020/21 and 2021/22, the two renewable-share denominators (21,591,781.8 kWh at 38.1% for 2023/24 and 23,475,415 kWh at 37.1% for 2024/25), Appendix D's campus consumption windows with the Treasury reconciliation stated on the same page, and the published project costs, ROIs and abatement estimates, and can rebuild the shape of the position. This review did exactly that: total consumption was derived at about 56.7 to about 63.3 GWh, an indicative location-based Scope 2 of about 41.1 ktCO_2-e was estimated, and a four-component decomposition reconciled to the actual movement within 0.16%. Residuals recorded and counted elsewhere: the location-based series itself does not exist, so the decomposition is the review's estimate and not the company's (A3, I3); the intensity series survives only as interleaved chart labels (F-21); and which of two Scope 3 totals governs cannot be determined (A2).
R1	Retail investors	Headline-to-evidence match without cross-document reconstruction	Not met	Neither headline a retail reader meets in the Annual Report can be matched to evidence in the document they open. The climate scorecard reads **"2025 target −45.0% / 2025 actuals −46.7%"** beneath the statement that Griffith "continued the trend of exceeding its carbon emission reduction target", and does not disclose that the prior year's reduction was **−47.6%**, that total emissions **rose 1.7%**, or that the −46.7% compares a **market-based current year against a location-based baseline**. Separately the strategy-outcomes list at p.9 states "We will achieve net zero emissions by 2029" with no scope, in a 116-page document in which the words "scope 1", "scope 2" and "scope 3" do not appear. Seeing the true position requires combining three documents plus published grid factors, which is beyond this audience. **Not workable, and OUT-STK-05's co-location escape is expressly considered:** the same page does carry two adverse disclosures two paragraphs below the scorecard, electricity "showing a 15% increase on the previous year" with its causes and aviation "reducing by 40%", and that placement is credited at R4; but none of the three items that would correct the scorecard appears anywhere in the suite, and a correction that does not exist cannot be co-located.
R2	Retail investors	Targets cover the material sources; achievement stated honestly	Not met	**Coverage:** the net-zero target sits on a boundary fixed in 2008/09 that excludes commuting, student commute, international education travel, construction and, silently, the investment portfolio, so the target does not reach the sources a reader would expect a university's climate commitment to cover. The aviation sub-target, the one sub-target the University claims to have met, is stated **four different ways**: 8,100 tCO_2-e by 2029 in the assumptions, 8,139 tCO_2-e by 2030 in the narrative of the same report, "target level for 2029" in the prior year, and 25% below a stated 10,500 baseline, which is 7,875 and equals neither published value. **Achievement:** "exceeding target" is stated in a year emissions rose and the cumulative reduction shrank; the claimed aviation achievement is contradicted by the same report's own forecast of 11,750 tCO_2-e for 2025/26, 2.5 times the reported year; and about 26% of the 2029 claim is credits, disclosed in two limbs that are never added together and that rest on two inconsistent 5% bases (about 4,267 t on the whole baseline in one document, about 3,742 t excluding aviation in the other). **Not workable:** no reader action supplies a bounding estimate for an excluded category or a single aviation target.
R3	Retail investors	Material risks are legible	Partial	A non-specialist can see where the measured emissions sit and what the plan depends on. **Workable:** the reader takes Appendix C, which prints the footprint by scope and by category in plain terms with the blanks visible; the Climate Action Plan's boundary sentence, which names in ordinary words what is left out ("construction, remote work, commuting, and international education-related travel"); the Carbon Management Report's own statement that the 2029 position assumes 100% renewable power "provided this is available and affordable"; and the Plan's account of Queensland energy policy, which states that coal and gas continue "well beyond 2035". Together those let a reader see that the commitment rests on an electricity contract in a state whose grid is not expected to be clean by 2029. Residuals recorded and counted elsewhere: the physical-risk exposure is not legible at all because the assessment is unpublished and the Annual Report's risk narrative is silent on climate (I1); and the excluded value chain is unsized (A1, R2).
R4	Retail investors	Caveats findable, understandable and fairly presented	Partial	The caveats that exist are placed where the reader meets the claim, and that is what keeps this criterion from falling. **Workable:** at p.19 of the **audited** Annual Report the reader meets the target stated with two express conditions, "on the basis that 100% renewable power will be available at an affordable price and both aviation emissions and minor residual emissions will be offset", so both the affordability dependence and the offset dependence are in the statutory document; two paragraphs below the scorecard on the same page the reader meets two adverse facts with their causes, electricity up 15% and aviation down 40%; the Carbon Management Report discloses that Columboola output was "more variable than expected" and, in 2023/24, reduced "by approximately 30%" on commissioning issues; and the Climate Action Plan states its own boundary exclusions in a single plain sentence. Residuals recorded and counted elsewhere: the boundary caveat is absent from the Annual Report entirely (R1, P1); the offset dependence is disclosed in two limbs that are never aggregated (R2); and the three items that would correct the scorecard are absent from the suite (R1).
P1	Consumers & public	Public claims literally true within their implied boundary	Not met	The promise stated in the University's principal public accountability document is not true within the boundary its words imply, and the defeat rests on **boundary alone**. The Annual Report's strategy-outcomes list at p.9 states "We will achieve net zero emissions by 2029 as part of our commitment to addressing the impacts of climate change", and a full-text search of the 116-page document returns **no occurrence of "scope 1", "scope 2" or "scope 3"**, so no version of the claim anywhere in that document states what it covers. On the boundary that actually applies, fixed in 2008/09 and disclosed only in the Climate Action Plan, the commitment says nothing about how staff and 50,000 students reach five campuses, how international students reach Australia, what the University builds, or what its $431.2m portfolio finances. For a university, international education travel is a direct consequence of the core activity rather than a peripheral omission. Recorded to the University's credit and expressly not part of the defeat: **the Annual Report does state the affordability condition and the offset dependence** at p.19, so this is not an unconditionality finding. Separately the "−46.7% against the 2010/11 baseline" that anchors the same page compares a market-based year against a location-based base year, which is not the comparison its words imply.

ID	AUDIENCE	CRITERION	VERDICT	WHY
P2	Consumers & public	No greenwashing or misleading composite impression	Not met	A fifteen-year series falling from 85,344 to 45,490 tonnes, a target exceeded, and net zero in four years compose, to a non-expert, into an institution steadily cutting its own emissions and nearly there. On the University's own numbers **total emissions rose 1.7%** in the period and the cumulative reduction went backwards from −47.6% to −46.7%; **roughly 38 of the 42 percentage points** of the Scope 1+2 fall are the Queensland grid decarbonising and a change in how the same electricity is counted; **total electricity consumption rose about 12%** and is above the baseline year while the **renewable share fell**; about **26% of the 2029 claim is credits** for which no programme, credit type, volume or budget exists; and a **Council-endorsed commitment not to offset residual emissions was reversed without acknowledgement** at the same time as the date accelerated from 2050 to 2029, which is presented as increased ambition while the accounting change that helps make it reachable is not presented at all. The 2040 interim target and a 2019 commitment to bring Toohey Forest carbon into the accounts both disappeared without a note. This audience has the **lowest caveat tolerance**, and the facts that would correct the impression are spread across a second document, its appendices, and six years of prior reports. Stated as a claim-quality and misleading-risk concern; no allegation of misconduct is made.
P3	Consumers & public	Genuine climate action visible versus inaction	Partial	Four things here are real and physical, and the finding against the University is not inaction. **Workable:** the public reader can see **4 MW of behind-the-meter rooftop solar built and generating** across Logan, Nathan and Gold Coast, with the 2,288 kW Gold Coast array commissioned in January 2025 and quarterly generation rising from 200–400 MWh in 2023 to a peak of 1,600 MWh in early 2025; **efficiency capital deployed on assets with no payback case**, the Gold Coast chiller upgrade at $2.53m on a 64-year return and the Logan L02 plant replacement at $3.90m on an 89-year return, with the University publishing those unflattering return figures beside the savings; a **no-new-gas requirement embedded in the binding Griffith Design Guidelines**, applied to the HATRIC development and the Treasury refurbishment, which prevents new Scope 1 being created rather than promising to reduce it; and **resource-recovery facilities commissioned at Gold Coast and Nathan** that delivered landfill emissions of 1,235.8 → 793.3 t against an expectation of 30% then 40% published a year before the outcome, on a measurement basis the source states is unchanged between the two years. Residuals: the combined tonnage is under 2% of the footprint; the Nathan solar benefit was "largely offset by the increase in power use related to the relocation of staff" from Mount Gravatt; and the stated waste "38%" is −35.3% on the report's own appendix.
G1	Regulators	Standards compliance / readiness (AASB S2, Ch 2M, GHG Protocol, PCAF)	Not met	No mandatory regime applies and the University states that accurately and prominently, which is correct practice and is the baseline rather than a credit. The defeat is not about the mandate: it is that the University **expressly claims a standard and does not meet it**. The boundary "was set in 2008/9 based on the Greenhouse Gas (GHG) methodology and we continue to report on that basis", the Climate Action Plan states the boundary was "established in 2008/09 using the Greenhouse Gas Protocol", and Scope 3 is presented against the GHG Protocol's fifteen categories. Against that claim: Scope 2 moved to market-based in 2020/21 **without the base year being recalculated** and **without both methods being published**, with dual reporting absent since 2022/23; a Scope 3 category **entered the totals in 2022/23 without restatement**; and material categories are excluded with **no materiality justification for any of them**. **None of those non-conformances is disclosed as a non-conformance anywhere**, which is what distinguishes this from a disclosed departure a regulator can act on. Readiness for a future mandate the University's own plan anticipates is also thin: the risk assessment is unpublished, and there is no scenario analysis, no financial-effects quantification and no assurance capability. **Not workable:** no reader action supplies a recalculated base year or a location-based series.
G2	Regulators	Cross-source / audience consistency	Not met	Nine divergences survive boundary and period normalisation. **(i)** The **net-zero claim's boundary** is stated in the Climate Action Plan ("Scope 1, 2, and partial Scope 3") and in neither form of the claim in the Annual Report. **(ii)** The Annual Report puts "**electricity**" at **80% of Griffith's emissions… showing a 15% increase**, while the Carbon Management Report reports Scope 2 at **67.1%** moving **+13.6%**; these are different aggregates, and after normalising, the 80% aggregate (Scope 2 plus Category 3 plus Category 13, 36,663.9 t or 80.6% on reviewer arithmetic) moved **+8.7%**, so the Annual Report's figure ties to neither. **(iii)** The **driver** of the Scope 2 increase is led with by one document (solar-farm underperformance) and omitted from the other's summary. **(iv) 2023/24 Scope 3** is 16,445.0 and 18,130.3 in one document. **(v) 2022/23 Scope 3** is 16,777.2, 17,695.3 and 17,695.4 in one document. **(vi)** Stated movements do not tie to the appendix they summarise: waste "38%" against −35.3%, aviation "40%" against −42.1%, and two flight totals (4,690.4 and 4,689.6) in one report, with four further instances in the 2021–22 edition. **(vii)** The **Scope 3 category count** is five in the Plan and six in the appendix. **(viii)** The **aviation target** carries two values and two years. **(ix)** The **residual-offset assumption** rests on 5% of the whole baseline in one document and 5% excluding aviation in the other. **Not workable:** no reader action tells a regulator which Scope 3 total governs, which aviation target is live, or how many categories are counted. The NGER register absence is **excluded** from this criterion: it is cannot-verify, not a divergence, and no adverse inference is drawn.