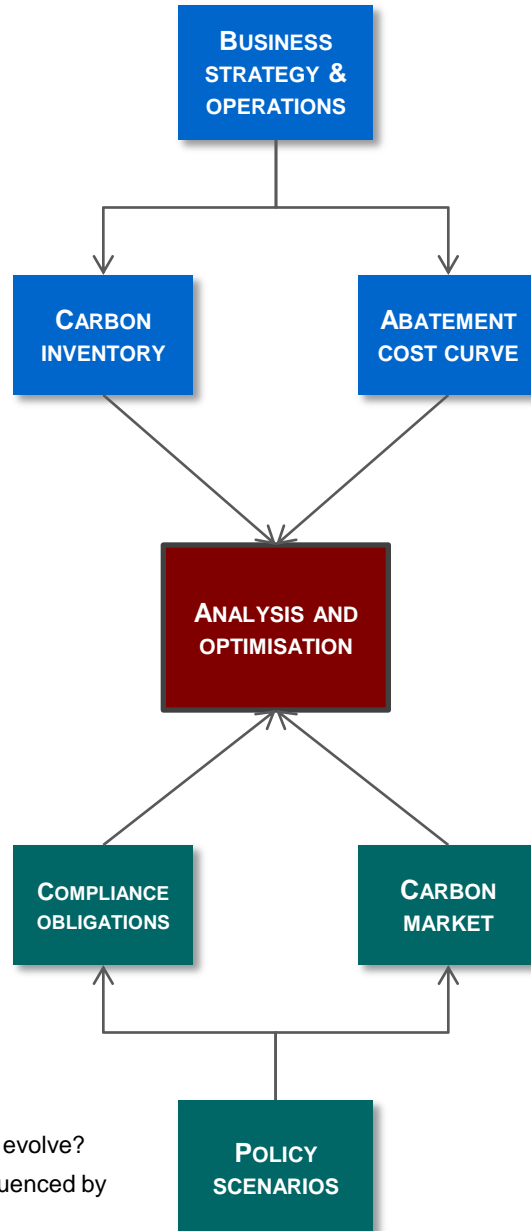


# Carbon Compliance – Key Issues for Companies



- Is the required data being captured?
- Does it meet materiality requirements?
- What is the level of assurance?

- What internal abatement opportunities exist, and at what cost (\$/tCO<sub>2</sub>-e)?

- **What Internal abatement projects will be implemented, and under what circumstances?**
- **Carbon trading and risk management - which carbon instruments will be procured, when, in what quantity and through which channels?**
- **Management and regulatory reporting; Permit acquittal**
- **Supporting business processes, and changes required**
- **Roles and responsibility of corporate and business units in delivering outcomes**
- **Performance measurement**

- What are the mandatory obligations on the business?
- What are the impacts of voluntary corporate commitments (carbon neutral claims for example)
- What are the key compliance dates and milestones?

- Eligible carbon instruments
- Eligible offset projects
- Procurement options (Auction, OTC, Exchanges etc)
- Price projections

- How is domestic policy likely to evolve?
- How will domestic policy be influenced by international developments?
- What are the likely scenarios?