

climatekit™

by Hikari Solutions and thinkstep-anz

Mandatory climate-related disclosures are now part of financial reporting in Australia. Stakeholders expect organisations to show how climate change could affect their operations, supply chains and financial performance.

Introducing your solution: climatekit™

Climatekit makes climate-related disclosure **straightforward and cost-effective**. The system gives you a clear, practical path to meet AASB S2 requirements without needing a team of sustainability experts. You also avoid the high costs and lengthy timelines associated with consultancy and legal services.

With climatekit you get:



Clear and practical

AASB S2 broken into plain English modules you can understand without specialist knowledge.



Step-by-step support

Practical guidance for each disclosure area and a proven approach to AASB compliance.



Ready-to-use templates

Structured disclosures that save time and reduce reliance on consultants and lawyers.

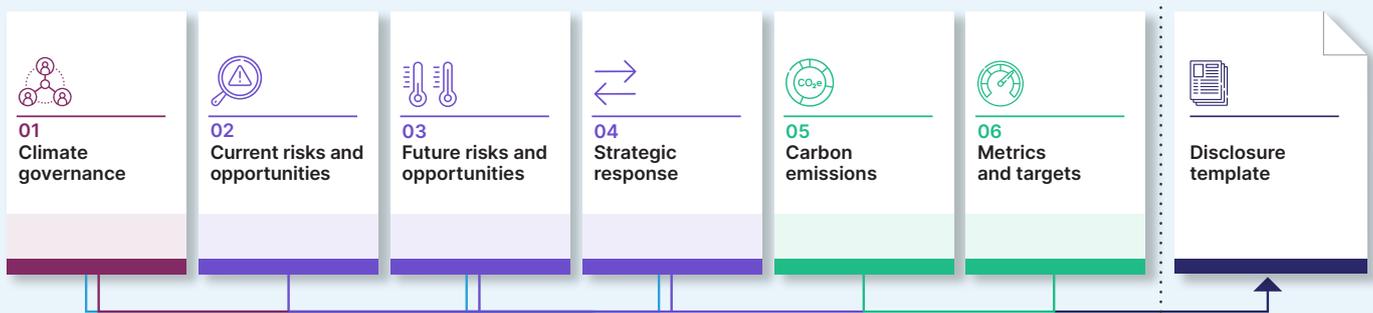


Compliance plus strategy

More than box-ticking: a way to strengthen your competitiveness, reputation and resilience.

The climatekit system includes six modules that guide you from governance to metrics and targets, providing a complete framework for disclosure. Along the way, you will build confidence across your team and create a clear audit trail of decisions and actions.

Modules



Do you need to disclose?

Under Chapter 2M of the Corporations Act 2001, entities that meet certain thresholds must prepare a climate-related financial disclosure in line with AASB S2. Entities are divided into three groups with different start dates:

- **Group 1:** very large companies and NGER reporters (\$500m+ revenue, \$1b+ assets, or 500+ employees) from 1 January 2025.
- **Group 2:** large companies (\$200m+ revenue, \$500m+ assets, or 250+ employees) from 1 July 2026.
- **Group 3:** smaller large companies (\$50m+ revenue, \$25m+ assets, or 100+ employees) from 1 July 2027.



Australian Government
Australian Accounting Standards Board

If your company fits one of these groups, or you like to prepare, climatekit is made for you.

How climatekit works

Climatekit ensures you cover exactly what's needed, allowing you to work efficiently and maintain momentum.

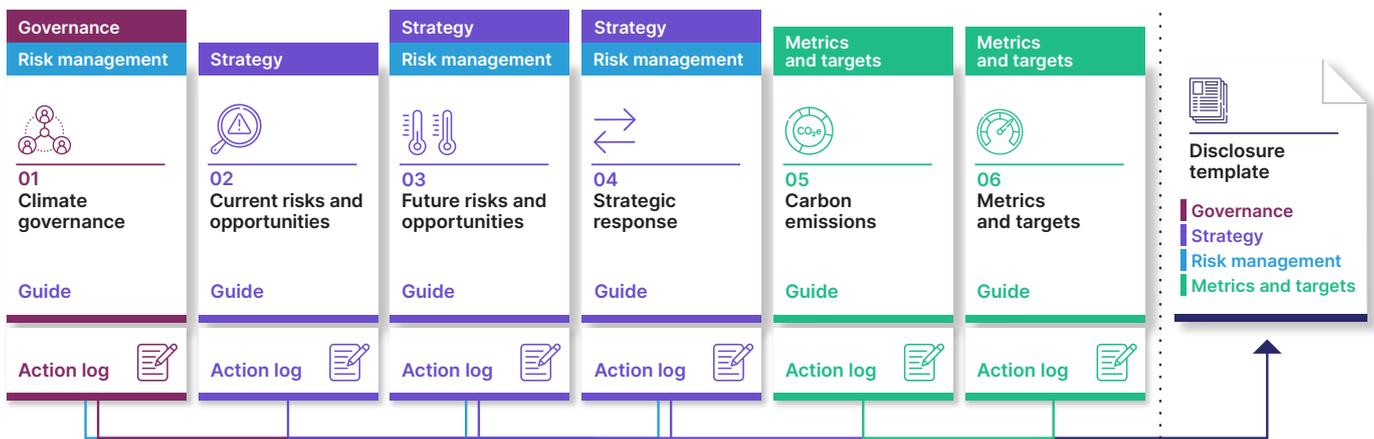
What you need to disclose

Your climatekit-based disclosure will be structured around the four pillars of AASB S2:

Governance	how climate-related risks and opportunities are overseen and managed by your board and executive teams.
Strategy	how climate risks and opportunities could affect your business model, value chain and financial plans.
Risk management	the processes your organisation uses to identify, assess and respond to climate-related risks.
Metrics and targets	the data, indicators and targets you use to track climate performance and progress.

The system

Modules and action logs



Modules at a glance

01 Climate governance
Define governance roles, responsibilities, and internal controls. Set up your due diligence system and project team.

02 Current risks and opportunities
Identify material climate-related risks and opportunities (CRROs). Set boundaries and assess current readiness.

03 Future risks and opportunities
Test your strategy against different plausible climate futures (e.g. 1.5°C, >2.5°C scenarios).

04 Strategic response
Document how your organisation will manage CRROs over time. Outline actions, responsibilities and financial implications.

05 Carbon emissions
Measure scope 1 and 2 emissions and material scope 3 emissions. Align with the GHG Protocol and AASB S2 requirements.

06 Metrics and targets
Disclose relevant metrics. If targets are set, provide information on scope and how you will measure progress.

Turning your obligation to your advantage

Strong disclosure does more than meet regulatory requirements. It builds business resilience and trust by:



Strengthen access to finance

Clear disclosure builds lender trust and unlocks funding opportunities.



Build investor confidence

Transparent reporting reassures investors and shareholders.



Meet director duties

Robust disclosure helps directors fulfil their responsibilities.



Protect brand reputation

Credible climate reporting enhances trust and credibility.

Built on shared expertise

Climatekit is delivered by Hikari Solutions and thinkstep-anz. Together we combine:

- Legal and governance know-how (Hikari Solutions)
- Sustainability, carbon and data expertise (thinkstep-anz)

This partnership gives you practical, compliant solutions that are robust, actionable and built to deliver lasting impact.



Since 2014, our mission has been clear: find the light, make the change, fast.

Businesses today face unprecedented challenges, including those relating to people, safety, finance, supply chains, illegal logging, climate and governance.

What sets us apart is our unique model - as Australasia's only consultancy and legal practice combined, we don't just design strategies; we ensure they are commercially and legally robust. This integrated capability allows us to partner with organisations to manage complexity, drive transformation, and deliver real impact.

At Hikari Solutions, we empower leaders to unlock potential, embrace change and create lasting value where it matters most. At our core, we believe better is always possible.

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We help organisations across Australia and New Zealand to succeed sustainably.

We combine science, strategy, and storytelling to turn ambition into practical impact. Since 2006, we've been using data to measure what matters and helping businesses turn sustainability into action.

Our 40 experts deliver LCAs and EPDs, carbon footprints, SBTi-aligned targets and scope 3 pathways. We also provide circular economy solutions, ESG reporting and climate-related disclosures - and make the complex simple with plain English communications and training.

Trusted by leading businesses, government and industry, we create value and give organisations the confidence to tell their sustainability stories. We're proud to be a certified B Corp, hold SBTi-approved targets, and be recognised as Plain English Award winners, DuluxGroup Supplier of the Year 2024, and leaders in EPDs and circularity.

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Get your climatekit



Call us at +61 1300 596 401
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Learn more on our website to learn more or book in a chat with one of our team member to discuss how climatekit can work for you.

climatekit.com.au