

CORPORATE PLAN 2025-29



















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We acknowledge the Traditional Owners of Country throughout Australia and recognise their continuing connections to land, waters and culture. We pay our respects to them, and their Elders past and present.



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Foreword by the Chair



I am pleased to present the Clean Energy Regulator's (CER) Corporate Plan 2025-29 as required under paragraph 35(1)(b) of the *Public* Governance, Performance and Accountability Act 2013 (PGPA Act).

This plan outlines how we are advancing our purpose and objectives, engaging with stakeholders, and further developing staff capability and a pro-integrity culture to deliver the Australian Government's priorities.

Our purpose is to accelerate carbon abatement for Australia. Through our trusted management of carbon measurement and reduction schemes and world-leading carbon markets, we're helping Australia to meet its 2030 and 2050 emissions targets.

Over the past year, the CER has taken on responsibility for several new programs aimed at accelerating emissions reduction. Two major schemes, the <u>Renewable Energy Guarantee</u> of Origin (REGO) and the Product Guarantee of Origin (PGO) schemes, were legislated and will provide a robust certification framework for renewable energy and low and zero emissions products. In addition, the **Cheaper** Home Batteries Program was launched to support households and businesses in installing small-scale battery systems that will help to reduce energy costs. By providing a financial incentive for battery purchases, the program will accelerate battery installations. Additional storage will also help balance electricity supply and demand on the grid and reduce reliance

on grid electricity; especially when paired with renewable generation sources like rooftop solar.

The Nature Repair Market is underway, with the first method opened for applications in March 2025.

This scheme differs from other schemes in that each certificate is uniquely tied to a specific project and its nature repair outcomes. In contrast, other CER schemes issue certificates based on metrics - such as megawatt-hours of renewable electricity generated - which allow for easier comparison and substitution across projects. We will continue to work with the Department of Climate Change, Energy, the Environment and Water (DCCEEW) to build and expand a nature repair market that enables individuals and organisations to undertake and validate their nature repair projects.

The reformed Safeguard Mechanism is reducing the net-emissions of Australia's largest industrial facilities to deliver a proportional share of Australia's 2030 climate target. The bulk of the legislated reduction required by Safeguard facilities are consistent with Australia's emissions reduction targets and occur during the period of this Corporate Plan. We continue to expect 100% compliance from facilities covered by the Safeguard Mechanism.

Our stewardship of these critical programs will require our systems to further adapt to meet the evolving needs of effective program delivery. This stewardship extends well beyond scheme administrative matters, to monitor and enhance certificate markets to create opportunities to better enable participants to deliver carbon abatement outcomes.

As part of our management of Australia's world-leading carbon markets, we are continuing with the transition to a new unit and certificate registry that will provide a modern, secure and single place to hold and manage certificates. The new registry already hosts Safeguard Mechanism credits and will host Australian carbon credit

units (ACCUs), Guarantee of Origin (GO) certificates and biodiversity certificates. We are also leveraging our certificate infrastructure beyond the schemes we administer by helping to provide registry functions for the New Vehicle Efficiency Standard (NVES), administered by the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts.

The agency will also enable additional ways to link our certificate markets with investors and other regulatory systems that monitor and account for co-benefits such as nature positive outcomes.

Following the successful launch of the new Unit and Certificate Registry in late 2024, we will work to further assess and implement connectivity between the registry and eligible third-party platforms. Having broker platforms, digital marketplaces and companies able to access the registry via secure application programming interfaces (APIs) will help to underpin a deep, liquid and well informed market.

For carbon markets to work effectively, credits must have integrity, and key data should be publicly available. Work has continued to increase transparency across our schemes; where legally permitted and consistent with information privacy requirements. For example, we are investing in independent audits and additional geospatial tools to enhance ACCU Scheme assurance and continuing to implement recommended requirements resulting from the Independent Review of ACCUs. Increasingly we are sharing and publishing more scheme data and information to inform policy and assist the public to understand progress in reducing emissions and to evidence environmental claims. We continue to support individuals and business through the launch and progressive population of our data services website, which will make it easier to find, access and understand our data.

As participation in our schemes and interest in carbon and related markets grow, we adopt a whole-of-system perspective that allows us to be responsive to government policies and stakeholder needs.

Our Integrated Transformation and Sustainment Investment Program is transforming our online services to deliver a coherent user experience that is more efficient for those who do business with us while supporting participants to be compliant. Higher levels of transparency on the status of applications help keep us accountable while the data and system improvements allow us to better manage risks and be more efficient.

Australia has deployed renewables at a rapid pace, with a record amount of renewable energy generation capacity added in 2024—driven by high activity in both the small, household sector and grid-based investment. Looking at the period covered by this Corporate Plan, household electrification trends are expected to continue; supported by greater penetration of household batteries. There is also a large pipeline of grid-scale investment that is supported by both CER schemes and broader Australian Government initiatives.

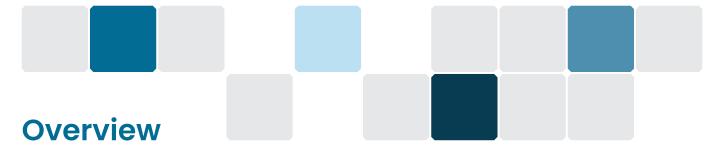
We remain committed to working closely with participants across all our programs to ensure they clearly understand their obligations and opportunities. Our engagement with communities, experts, industry, First Nations peoples, and all levels of government will continue to be a cornerstone of our approach. Maintaining open, two-way communication and a strong focus on continuous improvement is essential to our success. Our newly launched website offers a modern, user-friendly platform that makes it easier for participants and interested parties to access important information.

To deliver on our purpose, we recognise our people are our greatest asset. Upholding integrity in everything we do requires the ongoing support of a dedicated and professional team. I will continue to prioritise fostering a strong, inclusive culture that not only celebrates our achievements but also reinforces our shared commitment to ethical conduct, transparency and innovation.

The next 4 years will be an important period for the CER as Australia progresses in the transition to a low carbon economy. I believe the CER is ready for the challenge, and I look forward to these key years ahead.

Mr David Parker AM

Chair, Clean Energy Regulator 28 August 2025



The Clean Energy Regulator 2025–29 Corporate Plan covers the reporting period 2025–26 to 2028–29 and has been prepared as required under paragraph 35(1)(b) of the PGPA Act. Our performance against this plan will be reported in the Annual Performance Statement published in the CER Annual Report 2025–26.

The Corporate Plan serves as the agency's primary planning document and informs our internal business planning processes. It expresses:

- our purpose and objectives
- · challenges we face in achieving our purpose in the current operating environment
- · planning priorities for each objective during the life of the plan
- · key activities we plan to undertake to achieve our purpose, objectives and priorities
- how we will build capabilities to deliver our future direction
- · high-level strategic risks we face in achieving our objectives, and
- how we will assess our performance in realising our purpose and objectives, utilising the Regulator Performance Guidelines

OUR PURPOSE

OUR OBJECTIVES





A trusted, relevant and expert institution



Efficient and effective administration



Engaged, active and compliant participants



Secure and enduring regulatory infrastructure

The elements of our Corporate Plan

Purpose

Accelerating carbon abatement for Australia.

Objectives

A trusted, relevant and expert institution.

Efficient and effective administration.

Engaged, active and compliant participants.

Secure and enduring regulatory infrastructure.

Operating environment

Stakeholders

Planning priorities

The priorities detail what the agency will do to achieve our purpose. Internally, these priorities inform the deliverables outlined in operational business plans prepared annually.

Governance Capability Culture

Key activities

The key deliverables outline the significant activities we will undertake in the first year of the Corporate Plan to improve our program delivery, assurance and engagement with our stakeholders.

Key Performance Indicators

A mix of qualitative and quantitative performance indicators enabling us to track and measure the success of business activities.

Risk oversight and management

The agency applies a risk-based approach to decision making, and has a risk-based culture underpinned by our risk appetite and risk management framework.

Our strategic risks articulate the high level risks to achieving our objectives.

Our role

The CER is a non-corporate Commonwealth entity and statutory agency established under the Clean Energy Regulator Act 2011 (CER Act).

Our Regulator Board (Regulator) is a decision-making body which sets the direction for the agency's work. It consists of a full-time Chair and 4 part-time Members. Members of the Regulator are appointed under the CER Act by the responsible Minister and are required to have substantial experience or knowledge in at least one of a range of fields relevant to the CER across industry, economics, energy and emissions measurement. The CER Act was recently amended, in preparation for the commencement of *Nature Repair Act 2023* activities, to include the fields of agriculture and biological or ecological science.

In addition to regulatory accountabilities, the Chair also serves as the agency head under the *Public Service Act 1999* and is the accountable authority under the PGPA Act.

The CER is responsible for the following outcomes:

Outcome 1: Contribute to a reduction in Australia's net greenhouse gas emissions, including through the administration of market-based mechanisms that incentivise reduction in emissions and the promotion of additional renewable electricity generation.

Outcome 2: Contribute to the sustainable management of Australia's biodiversity through the administration of market-based mechanisms that incentivise the preservation and improvement of diverse ecosystems.



Scheme overview

The following schemes administered by the CER work together to help reduce greenhouse gas emissions and increase the use of renewable energy to achieve the agency's purpose of "accelerating carbon abatement for Australia".

The Australian Carbon Credit Unit (ACCU) Scheme, established under the Carbon Credits (Carbon Farming Initiative) Act 2011, provides incentives for a range of organisations and individuals to adopt new practices and technologies to reduce their emissions or store atmospheric carbon. Over the forward plan we are continuing to work with DCCEEW to improve transparency around project and crediting activities and to support the development of new methods, as recommended by Independent ACCU reviews.

The <u>Safeguard Mechanism</u> together with the reporting obligations under the National Greenhouse and Energy Reporting Act 2007 (NGER Act), ensures facilities which emit more than 100,000 tonnes of carbon dioxide equivalent (CO2-e) annually, keep their net emissions below a baseline. Safeguard facilities operate across the mining, manufacturing, transport, oil, gas, non-grid connected electricity generation and waste sectors. The Safeguard Mechanism reforms, which commenced in 2023, apply a decline rate to facilities' baselines so that they are reduced predictably and gradually over time on a trajectory consistent with achieving Australia's emission reduction targets of 43% below 2005 levels by 2030 and net zero by 2050. Implementing these reforms, including preparing to issue a new type of carbon unit-the Safeguard Management Credit, will continue to be a priority for the agency over the coming years.

The National Greenhouse and Energy Reporting Scheme (NGERS), established by the NGER Act, is a single national framework for reporting and disseminating company information about greenhouse gas emissions, energy production, energy consumption and other information

specified under the legislation. The reporting threshold is 25,000 tonnes or more of CO2-e for a facility or 50,000 tonnes or more of CO2-e for a corporation. This data informs government policy and programs and helps Australia meet its international reporting obligations. From 2024 these companies will start to include their energy and emissions data as part of a new mandatory climate-related disclosure scheme. We are continuing to liaise with the Treasury on how we can support implementation while maintaining simple and streamlined processes for business.

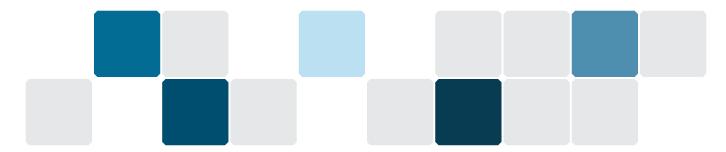
The Renewable Energy Target (RET), established by the Renewable Energy (Electricity) Act 2000, encourages the additional generation of electricity from renewable sources, reduces emissions of greenhouse gases in the electricity sector and ensures renewable energy sources are ecologically sustainable. We are in the final stage of implementing integrity reforms across the supply chain for small-scale renewable energy systems and expect application volumes for large-scale renewable generators to markedly increase following the government's introduction of the Capacity Investment Scheme.

The Australian National Registry of Emissions
Units (ANREU), established by the Australian
National Registry of Emissions Units Act 2011, is a
secure electronic registry system that tracks the
location and ownership of units issued under the
Kyoto Protocol and the ACCU Scheme.
In 2024 we commenced the establishment of
a new unit register with modern capabilities
that can support the needs of an evolving and
more sophisticated carbon market. Safeguard
Management Credits were the first units issued in
the new registry and its expansion to other units
will continue through 2025–26.

New initiatives

Over the lifetime of this Corporate Plan, the CER is also responsible for implementing the following new initiatives, which actively leverage existing schemes of the agency to build vibrant voluntary





markets to address climate change and improve biodiversity outcomes for Australia.

The Nature Repair Market, established under the Nature Repair Act 2023, provides a framework to encourage investment in biodiversity and drive environmental improvements. It enables the CER to issue Australian landholders with tradeable biodiversity certificates for projects that protect, manage and restore nature. Applications for the first approved method under the scheme became available in March 2025 and we will continue to develop the infrastructure necessary to support participation in this new scheme and anticipate engagement will build over the term of this Corporate Plan as further methods become available.

The GO Scheme, established under the Future Made in Australia (Guarantee of Origin) Act 2024, is a voluntary certificate scheme designed to certify renewable electricity and track and verify the emissions of low-emissions products such as hydrogen. It will underpin the development of green markets domestically and internationally. It will also provide for an enduring certification of renewable electricity. The CER will administer the GO Scheme expected to launch in the second half of 2025. We will build on the experience gained by running the pilot to build modular and transparent systems that can show where and how a product was made and its carbon emissions profile.

Our new Unit and Certificate Registry provides a modern, secure, single place to hold and transfer multiple unit and certificate types. In late 2024 we undertook initial publication consultation to help prioritise additional functions and features for the new registry and connections with external digital trading platforms, with our response to the consultation and next steps published in May 2025. In the early period covered by this Corporate Plan we will be focusing on further assessing, then implementing, connectivity with external platforms. We will also transfer ACCUs from the existing system into the new

registry, as this is a critical foundation for further interoperability.

Inclusive participation and First Nations engagement

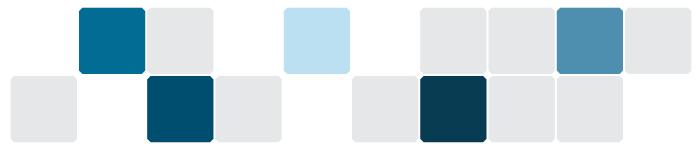
The CER is committed to enhancing engagement, education and support for First Nations participants and prospective participants in our schemes. This includes facilitating access to economic opportunities through initiatives such as the ACCU Scheme, which recognises traditional indigenous fire management practices as a method for reducing emissions. Additionally, the Nature Repair Market will incorporate indigenous biodiversity knowledge, guided by knowledge owners, to improve environmental outcomes.

In future years, the CER expects to deepen this commitment by exploring opportunities to embed First Nations engagement across its operations and supporting the Australian Government's First Nations Clean Energy Strategy through collaborative, culturally respectful and economically empowering initiatives.

How we deliver on our purpose

The CER's strategies for delivering these outcomes and achieving its purpose are outlined below:

- Invest in more streamlined and easier to use systems for participants.
- Support understanding and encourage active participation in our schemes.
- Invest in preparing education and guidance materials to help participants comply with scheme requirements.
- Set clear and consistent expectations.
- Use data analysis and compliance monitoring tools to make lawful, consistent and robust decisions.



- Communicate our regulatory responses and the actions we take to address noncompliance, including the use of targeted enforcements.
- Use risk-based and continuous improvement approaches to deploy agency resources to best effect.
- Maintain and enhance the skills and expertise of the CER's people and encourage innovation to benefit the CER and scheme participants.
- Build and sustain the CER's reputation and impact through sound stakeholder relationships and partnerships with other relevant institutions and regulatory bodies.
- Use the data the CER holds to provide transparent public information and insights to support the effective operation of carbon and nature markets.
- Ensure the CER's infrastructure is reliable, resilient and flexible enough to be reused in response to policy or operational change.
- Protect the integrity and utility of the core elements of the CER's schemes, including greenhouse and energy data, contracts, units and certificates.

Digital transformation and infrastructure innovation

Our internal Transformation Office provides the governance to prioritise investment in new online and data management systems, manage delivery and ensure that we are building pathways and resilient business IT infrastructure that can support innovation by industry and the carbon abatement ecosystem. We work closely with the Digital Transformation Agency to ensure they have visibility of our progress and the benefits we are achieving.

The new Unit and Certificate Registry is being designed in a way that makes it adaptable and able to accommodate any future units or certificate types. In addition to being able to hold units and certificates the agency is responsible for administering, the CER is looking to leverage its market, registry and data services support to other government agencies.

With our renewed IT and business infrastructure, we will be able to explore further opportunities for streamlining our processes, easing the regulatory burden on our participants and engaging with contemporary digital systems to achieve improved regulatory outcomes.







Dynamic, global environment

The CER operates in a dynamic environment that spans all sectors of the economy, levels of government and a wide range of stakeholders.

To achieve our purpose we scan the horizon, domestically and internationally, to identify trends and signals that may have implications for our schemes. Areas of focus include developments in Australia's energy and carbon markets such as:

- The emergence of nature repair markets alongside carbon markets.
- Corporate and government initiatives to reduce and offset emissions.
- The development of new low emissions products and supply chains such as hydrogen, ammonia and metals.
- Adoption of new technologies and international and domestic transparency initiatives such as mandatory climaterelated disclosures and standards.

Engagement with scheme participants, partners and stakeholders

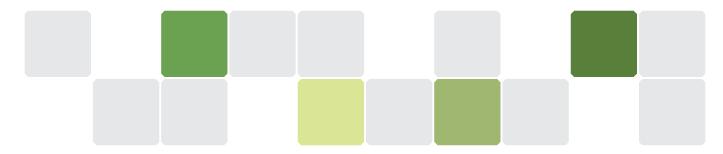
The CER is committed to working with industry, government departments and other stakeholders as Australia transitions to a net zero economy.

We engage with our scheme participants to help them understand our schemes, participate, and comply with their obligations. Results of our 2025 Stakeholder Survey show that 83% of respondents think the CER continues to do a good job and 82% were satisfied with how we perform our functions as a regulator. These results show an improvement on 2024 results, as well as the historical average.

The CER will continue to monitor views from stakeholders across all our schemes as well as other interested parties. We'll use this feedback as part of our ongoing work to continue improving our consultation, engagement and support across both our existing schemes and new areas of work.

Carbon markets

Efficient and effective carbon markets play an integral part in the success of our schemes, particularly as the number, interconnectedness and complexity of the schemes administered by the CER grows. Markets for ACCUs and renewable energy certificates enable emissions reduction to be valued and drive investment into clean energy technology and emissions reduction actions. The GO Scheme will provide robust assurance of the emissions intensity of products such as green hydrogen. We continue to provide education and information to carbon markets to enable informed and active market participants.



The CER monitors domestic carbon market developments and regularly publishes information through our <u>Quarterly Carbon Market Reports (QCMR)</u>.

In November 2024, the CER launched a new Unit and Certificate Registry. The registry provides a modern, secure, single place to hold and transfer multiple unit and certificate types and will connect with external digital trading platforms. The first Safeguard Mechanism credit units (SMCs) were issued into eligible ANREU accounts in the new registry.

To inform the prioritisation of additional functions and features for the new registry, we released a consultation paper in October 2024. The paper sought feedback on market needs for new market infrastructure and the feasibility of a proposed model for exchange trading of ACCUs. We heard the following:

- Broker platforms, digital marketplaces and companies supported having direct access to the registry via a secure API for increased efficiency and to enable real-time analysis and trading.
- The importance of a carbon exchange and its ability to facilitate more efficient trading. On the proposed exchange trading model, respondents identified issues and challenges associated with the trading of beneficial interests of ACCUs via a Clearing House Electronic Sub-register System Depository Interest.

The CER published our response to the consultation and next steps in May 2025.
Given what was expressed in the submissions, we will be focusing on:

- Interoperability and connectivity with external account holder systems and trading platforms.
- Transferring ACCUs from the existing ANREU system into the new registry, as this is a critical foundation for further interoperability with the new registry. We expect the ACCU migration to be finalised in early 2026 and we will also be working on REGO, PGO and Nature Repair Market certificates later this year.

Demand for units from Safeguard entities to meet new compliance obligations will see the carbon market increasingly driven by private sector demand. The CER will continue to update the market with relevant information in an open, transparent and timely manner.

Innovation and productivity through technology

The CER continues to introduce fit-for-purpose technology solutions to drive carbon abatement and support Australia's transition to net zero emissions. Central to this effort is our Integrated Transformation and Sustainment Investment Program, which is modernising our platforms, services and tools to create a resilient, scalable and future-ready digital ecosystem.

Clean Energy Regulator

Participants

Organisations and individuals who participate in our schemes, and their professional advisors

Stakeholders

Ministers, other Commonwealth departments and agencies, expert service providers, industry representatives, investors, Australian public

Partners

Department of Climate Change, Energy, the Environment, and Water, co-regulatory arrangements, state and territory regulators, law enforcement, scheme auditors and inspectors This program of work is aligned with the Australian Government's productivity agenda, which emphasises the strategic adoption of technology to improve service delivery, reduce regulatory burden, and enhance operational efficiency. By investing in digital capabilities, the CER is enabling smarter, faster and more adaptive regulation of carbon markets.

Key initiatives within the program include:

- Cloud-first architecture: The majority of our systems now operate in the cloud, providing a secure, accessible and adaptable foundation for digital services. Our cloud management practices support scalability and cost-efficiency, while ensuring robust cybersecurity and data integrity.
- Advanced data capabilities: We are building an integrated system capable of ingesting and managing higher volumes of diverse data. This enhanced capability allows us to detect instances of non-compliance more rapidly and take timely action. It also strengthens our ability to support other government agencies in delivering initiatives that contribute to Australia's net zero emissions goal.
- Artificial Intelligence (AI): The CER is adopting a staged approach to the introduction of AI as we look to enhance productivity across the agency and improve the efficiency of regulatory processes.
 While the potential applications for AI are numerous, initial work will focus on streamlining service delivery, internal workflows and automating analytics and reporting.
- Agile delivery and user-centred design:
 Through contemporary agile practices we are delivering innovative solutions that are responsive to the evolving needs of carbon markets and stakeholders.

These efforts not only strengthen the CER's regulatory performance but also contribute to broader economic productivity by reducing

transaction costs, improving data transparency, and supporting innovation.

By enabling more efficient participation in carbon markets and facilitating cross-agency collaboration, our technology investments help unlock value across the clean energy sector and the wider economy.

International developments

The CER is committed to working with international organisations to enable the sharing of data and knowledge, support the trading of international carbon units and facilitate the development of new international low emissions product supply chains backed by high integrity certification.

As part of our international commitments, the agency continues to provide regular briefings to international government representatives on the schemes we run and Australia's carbon market, to support climate reporting and carbon markets internationally.

We monitor international carbon market developments to better understand the implications for Australia's domestic carbon markets and to support Australia in meeting its international obligations under the Kyoto and Paris agreements.

In conjunction with DCCEEW, our staff participate in the annual United Nations Framework Convention on Climate Change (UNFCCC) greenhouse gas inventory review process, providing expertise to help ensure that national inventory information submitted by parties under the UNFCCC is consistent, transparent and complete.





Collectors and custodians of data

The CER is the custodian of Australia's key emissions, energy and abatement data. We provide regular insights and data that inform government policy, programs and activities and help meet Australia's international reporting obligations. Recent government reforms have enabled us to publish more detailed data about our schemes.

Quality data is essential for the integrity of our schemes and in supporting a vibrant carbon market while underpinning the reputation of the agency as a trusted, relevant and expert institution. We are upgrading our systems to automatically validate key scheme data. These steps will improve scheme integrity and make it easier for scheme participants to gain benefits more quickly.

We have released our data services website where stakeholders and the public can find, access, use and understand our data. We will progressively populate this site over the term of the Corporate Plan and seek feedback from users. The new platform will provide searchable, flexible and dynamic access to the data collected and stored by the CER and allow for faster automated information exchanges with data consumers. This work aligns with the Australian Government's national data strategy and is guided by the provisions within our legislation that govern how we use, share and manage our data safely and securely.

Appetite for data is increasing, and we understand our data can help unlock new business opportunities, understand progress in reducing emissions and evidence environmental claims. We acknowledge high levels of transparency and accountability are crucial if Australia is to be competitive in a decarbonising world.

The CER is committed to transparency for all its schemes. Recent amendments to the legislative rules underpinning the ACCU Scheme supported by the CER mean we can now make more project information available. The 2022 Independent Review of ACCUs recommended changes to enhance transparency.

These were supported by the Australian Government and the Minister for Climate Change and Energy amended the Carbon Credits (Carbon Farming Initiative) Rule 2015 (CFI Rule) in December 2024. Amendments to the Rules were developed following public consultation and the updates published. The CER is also making it easier for project proponents to voluntarily release extra information about their projects. This information will be published alongside the project register.

Data is critical to everything we do. We are pursuing opportunities for improving the way we use our data, including 're-use' to reduce regulatory burden, improved integration to enable sophisticated analytics and insights and cataloguing to aid accurate interpretations. Internally, we will continue to foster a data-led culture to encourage all employees to extend their data capabilities. By focussing on data as part of our workforce planning, we hope to attract, grow and retain a skilled workforce that can confidently use data in decision making, to drive operational efficiencies and to detect and predict trends and potential non-compliance. Work is also underway as part of the data strategy to invest in data infrastructure and tools and uplift data governance and practices to ultimately deliver more timely, reliable and repeatable data services to our people, participants and the public.

Our approach



We invest in capabilities that enable our agency to be agile and adapt to scheme or policy changes. This allows us to develop our people, processes and system capabilities in line with our strategic direction. Our administration needs to be robust and fair to underpin market confidence and participation.

We aim to be a practical, grounded, quick and commercially savvy regulator. We hold a wealth of data and information which is useful for enabling vibrant carbon markets to function well, and valuable for informing policy development. Our data must be accessible, useful and accepted as a source of truth.

The agency understands effective engagement and collaboration with all our stakeholders is key to building trust and improving scheme knowledge, participation and compliance We work with industry experts, scheme participants, communities, including First Nations Australians, and across government agencies to continually improve our performance as a regulator.

Maintaining a capable, agile, and high performing workforce is critical to our success.

Culture

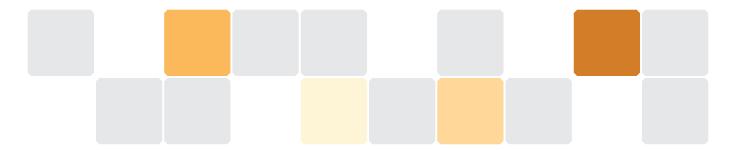
Our culture and values shape the way we interact and engage with one another, both within the CER and in our external interactions. They guide how we create a positive and

supportive working environment, how we work with our scheme participants and stakeholders to build and maintain trusted relationships, and our approach in responding to challenges and opportunities in our environment. Every team member contributes to the values, principles and behaviours that are elements of our culture. We have distilled these into 4 cultural anchors that represent the ideals we strive for and form the way we work together.

- Delivering outcomes: Our people care about delivering agency objectives because our purpose matters.
- Trust and accountability: Our people trust each other because we are accountable for our actions.
- Role clarity: Our people know who does what because role clarity is vital for productive collaboration.
- Active development: Our people actively develop themselves and others because lifting capability makes a difference.

Further, CER employees operate within the framework of the Australian Public Service (APS) Values, which underpin a trusted, effective and high-performing public sector.

These values—impartiality, commitment to service, accountability, respect, ethical conduct, and stewardship—are central to the APS's prointegrity culture. As members of the APS, CER employees are expected to actively uphold



and demonstrate these values in their work, ensuring that their actions reflect the integrity and professionalism that Australians expect from their public service.

Capability

The CER is undergoing a significant transformation in response to an expanding policy landscape, rapid technological advancement and modern ways of working. Tools such as automation, AI and data analytics are becoming increasingly embedded in all public sector operations, reshaping how services are delivered and how workforces are structured. While AI presents significant opportunities, we are actively contributing to cross-agency collaboration and scoping efforts to ensure AI is implemented ethically, effectively and with shared learning at its core.

The CER understands that to operate in this evolving environment we must leverage technology to upskill staff, re-deploy talent to more complex tasks and ensure we remain adaptive, inclusive, and resilient in the face of ongoing change.

The CER recognises the introduction of new schemes and technologies, without corresponding change management or training, can create capability gaps. As we become more reliant on digital systems to administer legislative requirements, we are prioritising investment in workforce development to ensure our people are not only equipped to use these systems but are empowered to innovate with them. To meet these changes, we are committed to building an engaged, skilled and future-ready digital workforce. The CER will undertake a review of our core learning programs to ensure a strong focus on robust and fit for purpose programs that support the changing needs of our workforce. We will engage with whole of government initiatives, such as the Australian Public Service Commission, 'APS Data, Digital and Cyber Workforce Plan 2025–30' to attract, develop and

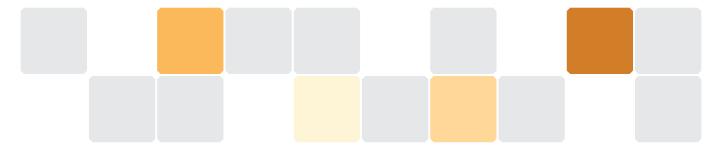
retain the capabilities needed to deliver secure, connected and citizen-focused services.

The CER has a diverse and skilled workforce aligned with the APS Job Family Framework. This framework supports strategic workforce planning and helps ensure we have the right capabilities to deliver on our purpose.

We employ people across 14 APS job families, reflecting the breadth of expertise required to regulate and support Australia's clean energy transition. Notably, 43% of our employees work within the Compliance and Regulation job family, which plays a critical role in upholding integrity and ensuring adherence to legislative and regulatory requirements.

The remaining 57% of our workforce is distributed across numerous job families, including the following:

- Intelligence specialists who analyse and interpret information to support strategic and operational decision-making.
- Monitoring and Audit professionals who assess performance, compliance and risk to ensure transparency and accountability.
- Data and Research experts who provide evidence-based insights through data analysis, research and evaluation.
- ICT and Digital Solutions technologists who enable secure, modern and efficient digital services and infrastructure.
- Communications communicators who engage stakeholders and the public to build trust and awareness of our work.
- Professional Services legal advisors, financial analysts/accountants, HR professionals and corporate governance specialists who provide expert support across the agency, enabling sound decisionmaking, effective resource management and strong organisational performance.



This broad and diverse mix of professions enables the CER to deliver high-quality regulatory services, support innovation and maintain public confidence in Australia's clean energy systems.

In 2024–25, the CER took deliberate steps to strengthen internal capability by reducing reliance on outsourced services in key areas such as ICT, Digital Solutions and Data and Research. This approach aligns with the APS Strategic Commissioning Framework and reflects our commitment to growing and maintaining a skilled public service workforce.

The CER's use of contracted personnel remains modest in proportion to its total workforce, with most of these positions concentrated in technical or specialised ICT roles. These capabilities are essential to delivering the agency's digital transformation program and are particularly challenging to fill as APS roles due to strong market demand and competitive external employment conditions. However, we remain firmly committed to bring in internalising core functions wherever practicable, consistent with the principles of the APS Strategic Commissioning Framework. In 2025-26, the CER will focus on reducing external engagements within the ICT, Digital Solutions, and Finance job families with an expected resultant saving of \$500,000.

Our performance

The CER is committed to transparency and accountability in the delivery of our regulatory functions on behalf of the Australian Government. We adhere to the Regulator Performance Guide (RMG 128), which outlines three best practice principles for Commonwealth regulators:

- Continuous improvement and building trust: regulators adopt a whole-of-system perspective, continuously improving their performance, capability and culture to build trust and confidence in Australia's regulatory settings.
- Risk based and data driven: regulators manage risks proportionately and maintain

- essential safeguards while minimising regulatory burden and leveraging data and digital technology to support those they regulate to comply and grow.
- Collaboration and engagement: regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way.

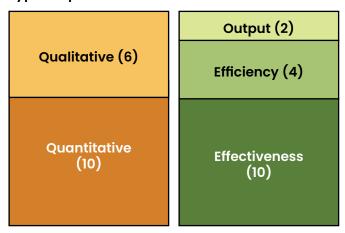
The agency's performance in achieving our purpose and meeting these best practice principles is measured through the agency's Key Performance Indicator (KPI) Framework.

The framework provides a structure for monitoring, assessing and reporting on our performance.

Our KPI Framework is designed to demonstrate our performance in delivering external outcomes aligned with our purpose, objectives and planning priorities. It incorporates a balanced mix of quantitative and qualitative indicators to provide a comprehensive view of our effectiveness.

The framework ensures a clear line of sight between our planning and reporting activities, supporting transparency and accountability. Quantitative indicators are accompanied by defined performance targets, enabling consistent measurement over time. The KPI Framework is reviewed and refined with each planning cycle to reflect improvements in our reporting maturity

Types of performance measures for 2025–29



and to respond to changes in our operating environment. In accordance with the Public Governance, Performance and Accountability Rule 2014, our performance information includes a diverse set of indicators to ensure a well-rounded assessment of our impact, as illustrated in the above graph.

Performance against these indicators is reported annually in the CER Annual Performance Statement, published as part of the CER Annual Report.

Expectations and intent

The Hon Chris Bowen MP, Minister for Climate Change and Energy issued the agency with a <u>Statement of Expectations</u> on 16 October 2024. The statement outlines the Australian Government's expectations for how the CER will achieve our regulatory objectives, carry out our regulatory functions and exercise our powers. This includes adopting a holistic approach across the regulatory lifecycle and embedding the best practice principles into regulatory functions. The statement also outlines expectations of the agency to be stewards of the carbon market, continue building trust and ensuring the integrity of our schemes, provide leadership and effective collaboration with our stakeholders, and ensure First Nations Australians have access to economic opportunities from the transition to net zero.

The CER issued a <u>Statement of Intent</u> in response.

The current Statements are available on the CER's <u>website</u>.



Objectives, priorities and initiatives

The following objectives, priorities and key activities provide a comprehensive summary of the work we do to support vibrant carbon markets, accelerate carbon abatement and support nature repair for Australia. The planning priorities and key deliverables are mutually reinforcing and could be applied across multiple objectives. They outline how we will improve our program delivery and engage with our stakeholders. Key deliverables and their associated KPIs are placed under the objective they are key drivers in achieving, noting some KPIs may be relevant to more than one objective.

Objective: A trusted, relevant and expert institution



The Clean Energy Regulator publishes relevant, accurate and timely data and other information to promote and enhance a well-functioning, vibrant and liquid carbon market and to inform future policy development. In doing so, our agency relies on and supports productive and collaborative relationships across governments, states and territories, and industry and stakeholder bodies.

Planning priority 1: Maintaining high integrity in our administered schemes and associated markets. Identifying and effectively mitigating emerging risks associated with administering our schemes and facilitating the markets we regulate.

Key Deliverables:

- Support transparency by progressively populating the new data platform that enables dynamic access to CER datasets.
- Schedule of stakeholder engagement through the delivery of webinars, forums, and attendance at key industry/sectors conferences and events.

Key Performance Indicators

Key Performance Indicators (KPIs)

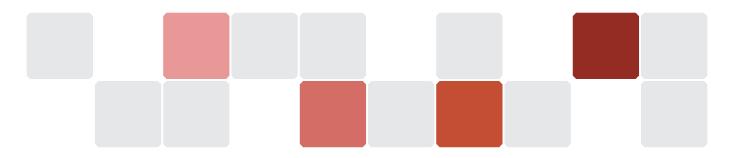
Target (2025 - 26)

1.1 No significant breaches of government, administrative, legal and policy requirements. $^{*(2)}$

zero breaches

Rationale: Indicator of the agency's ability to meet governance requirements by operating within Australian Government administrative, legal and policy boundaries.

Methodology: Assessed through instances/cases of non-compliance recorded as part of annual compliance statements and any findings from internal and external audits on agency operations and compliance.



Key Performance Indicators (KPIs)

Target (2025 - 26)

1.2 Improvements to the way we use and share data. * ^ (1)(2)

Qualitative analysis

Rationale: The CER must build on data quality and accessibility to promote and enhance a well-functioning, vibrant and liquid carbon market.

Methodology: We will take an evaluative approach to understand how effectively we have improved the way we use and share data using the following case studies: *Our use of data to improve our efficiency as a regulator and Data accessibility supports the integrity of well-functioning markets.*

1.3 Level of satisfaction with the quality and timeliness of market information* (1)(3)

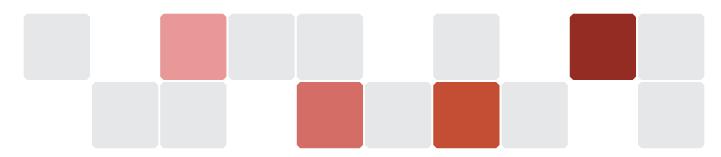
Qualitative analysis

Rationale: Providing quality, relevant and timely information increases transparency and confidence in the operation of markets and underpins our role as a trusted, relevant and expert institution.

Methodology: Analysis on the key market information distributed by the agency and how the quality and timeliness of the information supports our stakeholders. This could involve the use of a case study if appropriate to demonstrate our achievement against this KPI.

*Effectiveness KPI ^Efficiency KPI ~Output KPI Regulator Performance Principles (1) RPP1 (2) RPP2 (3) RPP3







Objective: Efficient and effective administration

Our agency administers our schemes in an efficient and effective way to encourage participation and compliance, reduce costs and meet the objectives of the legislation to accelerate carbon abatement.

Planning priority 2: Implementing best practice to deliver the programs we administer, using regulatory principles and data-driven, proportionate risk-based compliance approaches.

Key Deliverables:

- Strengthen our ACCU Scheme risk-based assessment framework.
- Release a new Emissions and Energy Reporting System for NGER reporters.
- Facilitate Safeguard facilities to produce robust decarbonisation plans.

Key Performance Indicators

Key Performance Indicators (KPIs)

Target (2025 - 26)

2.1 Proportion of applications processed within statutory or agreed timeframes (excluding Nature Repair Market and Guarantee of Origin). ^{^-} (3)

≥ 99.5 per cent

Rationale: Efficient processing of applications supports effective scheme administration and delivers value to participants by streamlining their experience and meeting their expectations.

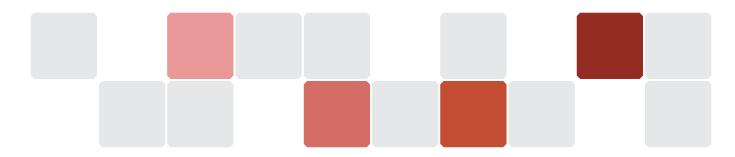
Methodology: Across schemes - the number of applications processed within statutory or agreed timeframes against the total number of applications processed. Where statutory timeframes do not exist, we apply internal processing timeframes. The processing time is suspended when an application is returned to the applicant to provide further details.

2.2 Proportion of Nature Repair Market and Guarantee of Origin applications processed within statutory or agreed timeframes. ^- (3)

≥ 90 per cent1

Rationale: Effective administration of the Nature Repair Market and Guarantee of Origin is supported by the efficient processing of applications, delivers value to participants by streamlining their experience and meeting their expectations.

Methodology: Across both schemes - the number of applications processed within statutory or agreed timeframes against the total number of applications processed. Where statutory timeframes do not exist, we apply internal processing timeframes. The processing time is suspended when an application is returned to the applicant to provide further details.



Key Performance Indicators (KPIs)

Target (2025 - 26)

2.3 Proportion of investigations completed within established timeframes. ^{^-} (3)

≥ 80 per cent

Rationale: Timely completion of investigations helps resolve and correct non-compliance.

Methodology: The number of investigations completed within the required timeframes against the total number of investigations completed. We aim to complete complex investigations within 365 days and routine investigations within 180 days.

2.4 Level of carbon abatement delivered by CER administered schemes (ACCU and RET). *(2)

Estimated ≥ 76 million tonnes of CO₂-e²

Rationale: An indicator of the effectiveness of our administration of the ACCU and RET schemes.

Methodology: The estimated tonnes of carbon dioxide equivalent (CO2-e) emissions abated from the creation of ACCUs and growth in small-scale and large-scale solar under the RET within the reporting period.

2.5 Net covered emissions from the operation of each designated large facility does not exceed its Safeguard Mechanism baseline for the latest reporting year (2024-25). *(2)

100 per cent

Rationale: An indicator of the effectiveness of our administration of the Safeguard Mechanism.

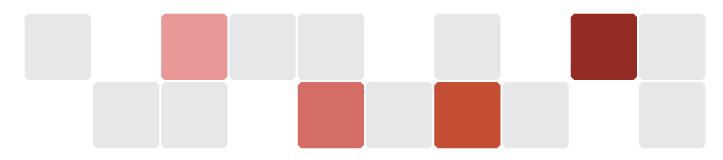
Methodology: Number of Safeguard facilities with a net emissions number for the 2024-25 reporting year, at or below their determined baseline figure as at 1 April 2026.



⁽¹⁾ As a new scheme, there is significant uncertainty over volume of applications which may affect this measure.

⁽²⁾ The target is an estimate that could be affected by a range of economic and environmental factors outside the administrative remit of the agency.

^{*}Effectiveness KPI ^Efficiency KPI ~Output KPI Regulator Performance Principles (1) RPP1 (2) RPP2 (3) RPP3





Objective: Engaged, active and compliant participants

We achieve the best outcomes when the entities we regulate can successfully engage with us to participate in the schemes we administer, meet their obligations and willingly contribute to our information gathering.

Planning priority 3: Working with scheme participants, service providers, communities, institutions and organisations to raise awareness and understanding of scheme requirements and leverage experience, insights, and opportunities to enable productive engagement and innovation.

As we build new functions in the agency and meet new legislative requirements, we will share insights, and tailor engagement to optimise government administration and outcomes and reduce regulatory burden for our new and existing participants.

Key Deliverables:

- Manage non-compliance, and influence participant behaviour by communicating the regulatory responses and actions we take to address non-compliance, including the use of targeted enforcements to act as a deterrent.
- Administer the Nature Repair Market post scheme launch and provide information to the market.
- · Stand up the Guarantee of Origin Scheme and support implementation activities.
- Stand up and implement cheaper home battery program into the SRES, support post-launch implementation activities and information to the market.
- · Develop agency stakeholder engagement operating model.

Key Performance Indicators

Key Performance Indicators (KPIs)

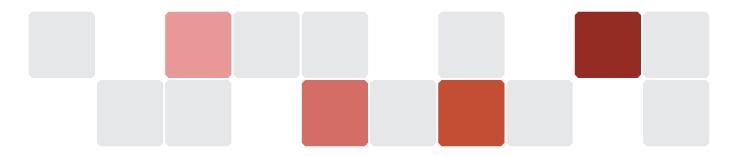
Target (2025 - 26)

3.1 Compliance levels by regulated and liable entities. *(2)

≥ 95 per cent

Rationale: Compliance with scheme regulations is an indicator that participants are active and engaged and supports the integrity of the schemes and the agency as a regulator.

Methodology: Across relevant schemes, the total number of reports submitted within the required reporting timeframe against the total number of reports required to be submitted. RET - total number of certificates required to be surrendered against the total number of certificates surrendered. Some entities surrender more STCs than is required to avoid shortfall.



Key Performance Indicators (KPIs)

Target (2025 - 26)

3.2 Level of participant satisfaction with engagement and guidance provided. $^{*(1)(3)}$

Score ≥ 80 per cent

Rationale: Providing accurate, timely and relevant guidance and engagement informs and educates our participants to understand their obligations or entitlements to successfully participate in the schemes we administer.

Methodology: Results from the annual stakeholder survey indicating satisfaction with engagement and guidance activities delivered by the agency.

3.3 Practical and timely guidance and outreach activities with our participants. $^*(1)(3)$

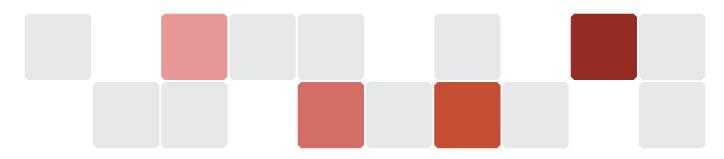
Qualitative analysis

Rationale: Providing targeted and timely guidance and outreach activities enables our participants to successfully participate in the schemes we administer.

Methodology: Analysis on the details of key activities undertaken by the agency to actively engage with our participants and the quantified results of these activities. Our performance against this KPI would be demonstrated through a case study where appropriate.

*Effectiveness KPI ^Efficiency KPI ~Output KPI Regulator Performance Principles (1) RPP1 (2) RPP2 (3) RPP3





Objective: Secure and enduring regulatory infrastructure



Our agency's processes, systems and infrastructure must be reliable and resilient, and able to respond flexibly to policy and/or operational changes. They must also be supported by capable, expert and adaptable people to ensure our agency can respond quickly to new policy demands, technological changes and participant expectations.

Planning priority 4: Strengthening the capability in people, processes and infrastructure across scheme regulation, compliance, enforcement and market facilitation.

Continuously assessing capabilities to meet current and emerging operational requirements and tailoring workforce and infrastructure planning accordingly.

Key Deliverables:

- Continued enhancements to CER's online services to improve its external and internal
 usability, expand its functionality and strengthen its security. This core system enables scheme
 participants to interact with the CER and meet their scheme obligations.
- Feasibility assessment on potential interoperability options between the Unit and Certificate Registry and other market trading platforms and systems.
- Onboard units and certificates to the new Unit and Certificate Register.

Key Performance Indicators

Key Performance Indicators (KPIs)

Target (2025 - 26)

4.1 Level of participant satisfaction with agency processes and systems.*(1)(3)

≥ 80 per cent

Rationale: Efficient and effective processes and systems enable our participants to interact with us easily and supports successful participation in the schemes we administer.

Methodology: Results from the agency's annual stakeholder survey indicating satisfaction with agency processes and systems (averaged). The result is derived from a set of questions in the survey related to agency processes and systems.



Key Performance Indicators (KPIs)

Target (2025 - 26)

4.2 Systems are available and secure as required by scheme participants, government standards and legislated need. *-(1)(2)

≥ 99.5 per cent availability and zero significant security breaches

Rationale: Maintaining secure systems with ongoing access enables scheme participants to meet their obligations, stakeholders to access scheme and market information and agency obligations to be met.

Methodology: Availability of our online systems, excluding planned maintenance and no significant security breaches. The Protective Security Policy Framework defines a significant security incident as a deliberate, negligent or reckless action that leads, or could lead, to the loss, damage, compromise, corruption or disclosure of official resources.

4.3 Flexibility and adaptability in our staff to meet current and future requirements. *(1)

Qualitative analysis

Rationale: Investment in our people and ongoing development of our workforce ensures we have the right mix of capabilities and behaviours to meet current and future requirements.

Methodology: Analysis of the agency's workforce planning to meet current and future requirements. Our performance against this KPI would be demonstrated using the following case studies: Embedding the SES performance and leadership framework and Building towards AI maturity.

4.4 Market, registry and data support services were delivered on time and met stakeholder expectations. * (1)(2)

Qualitative analysis

Rationale: The market, registry and data support services we provide are integral in enabling our stakeholders to successfully achieve environmental based outcomes.

Methodology: Analysis of the progressive implementation of a new carbon unit/certificate register with improved user functionality and interoperability with other digital trading platforms/exchange and Data Services functionality progressively delivered with increasing levels of data available to be consumed and analysed by users. Our performance against this KPI would be demonstrated using the following case studies: *Building a future-ready carbon unit and certificate registry to support deep, liquid and transparent carbon markets, including through interoperability with third-party platforms* and *Making it simpler for our stakeholders to consume and analyse our data.*

4.5 Guarantee of Origin systems, processes and guidance are delivered to a satisfactory level of functionality for scheme launch *(3)

Qualitative analysis

Rationale: This new performance measure demonstrates our commitment to ensuring that the systems, processes and guidance are in place for the Guarantee of Origin scheme launch date and participants can successfully apply to participate in the scheme.

Methodology: Evidence of the implementation of the Guarantee of Origin Scheme including the preparation of systems and forms, internal processes and participant educational information and communications to be ready at the scheme commencement date of 1 October 2025. Our performance against this KPI would be demonstrated through the use of a case study that demonstrates: Online Services and CRM functionality have been built and tested, Process maps and work instructions have been developed and tested and Guidance materials prepared and rolled out.

*Effectiveness KPI ^Efficiency KPI ~Output KPI Regulator Performance Principles (1) RPP1 (2) RPP2 (3) RPP3

Our approach to risk

Risk management is the systematic and scalable approach used by officials to make risk-informed decisions and take appropriate actions in relation to known events, issues or incidents that may affect achieving the CER's objectives.

The CER takes a risk-informed approach to decision-making, underpinned by our risk appetite and tolerance, and risk management framework. The framework outlines our system of risk management and oversight and is aligned to the Commonwealth Risk Management Policy and the ISO 31000: 2018 Risk Management Guidelines. We operate in a complex environment and recognise risk and uncertainty are inherent in all we do. The CER's risk appetite and tolerance articulates an appropriate and balanced view of its risk environment related to the achievement of our objectives. The Board regularly considers this position as it recognises the need to be willing and able to adapt the risk appetite and tolerance if required, noting global events are complex, and conditions can change rapidly.

The CER is continuing to mature its risk management capability and approach, embedding risk principles into organisational culture. A key element of this approach is increasing the risk capability at all levels of the organisation. To achieve this, it is educating and empowering staff to provide them with the knowledge, judgement and confidence to make decisions that are adequately risk informed. Our strategic risks articulate the high-level risks to achieving our objectives and are identified as:

- CER does not effectively manage its programs.
- CER's advice, insights and data are not of high quality.
- CER does not adapt.

Effective risk management is underpinned by controls that support:

- Streamlining regulatory processes across and within the schemes we administer.
- Targeting resources towards areas of highest risk.
- Effectively and efficiently delivering the specific objectives of relevant legislation.

We have embedded a program to test the effectiveness of key risk controls, complementing the work of our internal audits, which provides an additional level of independent and objective assurance that the controls designed to manage the agency's risks are working as intended.



Governance

Our governance framework ensures we act strategically and with integrity, to effectively administer the schemes and resources for which we are accountable.

The framework is an essential part of our compliance with the PGPA Act and assists the Chair of the CER in his role as the Accountable Authority under this Act. It is designed to provide a better practice model for the agency to achieve optimal transparency and accountability, strong leadership and decision making, and an effective, collaborative culture.

The governance arrangements described within the framework include leadership roles and responsibilities, our corporate and governance committee structure, business planning, assurance processes and risk management, and is supported in the agency through mechanisms such as delegations, policies and standard operating procedures. Internal management assurance in relation to governance and decision-making controls is supplemented through independent advice provided by the agency's Audit Committee. The internal audit program is guided by our strategic risks, scheme activities and corporate operations.

The Regulator Board is an independent statutory authority which is currently made up of the Chair and 4 members. The Board sets the strategic direction for how the CER administers its regulatory schemes.

The CER will continue to review its governance framework and arrangements to maintain currency, reflecting the government's policies and priorities.





The CER is committed to continuing its risk-based, intelligence-led approach to compliance; incorporating improved data analytics and intelligence insights to ensure a deeper understanding of the schemes we administer, their participants, and the markets in which each scheme operates. Responsibility for complying with scheme obligations always rests with the participant.

Our approach includes helping scheme participants understand how to comply, educating those who want to do the right thing and a commitment to deter, detect and respond to non-compliance, misconduct and fraud to ensure ongoing scheme integrity. Where appropriate, formal compliance and enforcement action may be taken in the form of:

- Acceptance of enforceable undertakings.
- · Suspension of participants from schemes.
- · Initiating civil proceedings.
- Supporting the prosecution of persons by the Commonwealth Director of Public Prosecutions.

Compliance priorities support the CER's wider objectives, priorities, and initiatives. An adaptive approach is reflected in our published annual compliance and enforcement priorities, which identify specific areas of focus for compliance and enforcement and are refined each year in response to shifts in industry practice and government policy settings. The priorities complement the data driven and risk-based approach to managing compliance in each scheme. The CER will use its full suite of compliance and enforcement powers to stop the harm, protect the integrity, and improve outcomes, of the schemes as reflected in our

compliance policy for education, monitoring and enforcement activities.

The CER has several areas of focus in dealing with non-compliance in the schemes we administer.

- Inaccurate, incomplete, or late reports by;
 - Project proponents in the ACCU Scheme as part of making claims for ACCUs.
 - NGER reporters—particularly those with obligations under the Safeguard Mechanism.
 - Those claiming small-scale renewable energy certificates (STCs) or renewable energy certificates (RECs) under the RET.
- Failure to manage excess emissions under the Safeguard Mechanism.
- Auditors who fail to meet their legislative requirements or perform poorly.
- Removing participants who are not fit and proper from schemes we administer.

In addition to these priorities, the CER is preparing compliance approaches to ensure participants in emerging schemes such as the Guarantee of Origin and Nature Repair Market meet their legislative requirements.

Central to our compliance approach is transparency. We will improve our transparency and accountability by seeking to publish more information relating to the CER's regulatory functions when this publication is appropriate and allowable under the law. We will also inform participants, and the public in general, of our compliance actions, priorities and expectations through the publication of regular compliance updates.

Feedback

To help us ensure that our corporate plans are as helpful and informative as possible, we welcome your feedback on this plan. Please provide any questions or comments to:

Manager—Planning, Performance and Parliamentary Clean Energy Regulator GPO Box 621 Canberra ACT 2601 enquiries@cer.gov.au

