Australian Government | acma Australian Communications and Media Authority

Annual report 2025–26

Australian Communications and Media Authority
eSafety Commissioner

Australian Government | eSafety Commissioner

Annual report 2025–26

Part 1

Australian Communications and Media Authority
annual report 2025–26

Part 2

eSafety Commissioner annual report 2025–26

Acknowledgement of Country

The Australian Communications and Media Authority and the eSafety Commissioner acknowledge First Nations peoples as the Traditional Owners and Custodians of Australia.

We respect and celebrate First Nations peoples as the original storytellers and content creators of the lands on which we work, and honour the enduring strength and commitment of Aboriginal and Torres Strait Islander peoples to the land, waters and their communities. We pay our respects to Elders past and present.

Artwork from *Connected and United* © Amy Allerton

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Introduction

Australian Communications and Media Authority

The purpose of the Australian Communications and Media Authority (ACMA) is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia.

We do this by fostering a communications and media environment that balances the needs of industry and the Australian community through regulation, education and advice.

We maintain, enforce and improve regulation to drive industry performance and protect consumers; manage public resources to enable industry to deliver existing and new services; and understand the changing communications sector to inform decision-making.

By engaging with consumers, industry and government to shape and apply the regulatory framework in the public interest, we encourage and promote an innovative communications and media sector.

This work underpins our vision: a connected, informed and entertained Australia.

Find out more at acma.gov.au.

The eSafety Commissioner

The eSafety Commissioner (eSafety) is Australia's independent regulator for online safety. We foster online safety by exercising powers under Australian Government legislation, primarily the *Online Safety Act 2021*, to protect Australians from online harms and to promote safer, more positive online experiences.

We achieve this through regulation, national leadership and coordination, research, and educational and awareness activities that promote online safety.

We promote and coordinate online safety efforts across government departments, authorities and agencies.

We are an independent statutory office holder. Under the Online Safety Act, the ACMA makes staff available to assist us to perform our functions and exercise our powers to such extent as we reasonably require.

Find out more at esafety.gov.au.

About this report

This report provides details of the ACMA's and eSafety's performance for 2025–26, key corporate information and responses to the mandatory reporting requirements.

As a primary mechanism of accountability to the Parliament of Australia, this report has been prepared in line with the requirements for annual reports for non-corporate Commonwealth entities under the *Public Governance, Performance and Accountability Act 2013*.

Guide to the report

Introduction

Outlines the joint nature of this report.

Part 1: Australian Communications and Media Authority annual report 2025–26

- Overview
- Report on performance (includes the ACMA's annual performance statements and financial performance)
- Management and accountability (includes information the ACMA is required to report on in relation to eSafety)
- Appendices (includes information the ACMA is required to report on in relation to eSafety)

Part 2: eSafety Commissioner annual report 2025–26

- Overview
- Report on performance (includes eSafety's annual performance statements)
- Management and accountability
- Appendices

Aids to access

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- Index
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- List of requirements (Appendix 1.15)

Part 1:
Australian Communications and Media Authority annual report 2025–26

Contact details

Canberra
Level 3
40 Cameron Avenue
Belconnen ACT

PO Box 78
Belconnen ACT 2616

T +61 2 6219 5555

Melbourne
Level 32
Melbourne Central Tower
360 Elizabeth Street
Melbourne VIC

PO Box 13112
Law Courts
Melbourne VIC 8010

T +61 3 9963 6800

Sydney
Level 5
The Bay Centre
65 Pirrama Road
Pyrmont NSW

PO Box Q500
Queen Victoria Building
NSW 1230

T +61 2 9334 7700

This report is available on the ACMA website at acma.gov.au/annualreport

Enquiries about this report can be directed to the Governance Manager at info@acma.gov.au or by calling 1300 850 115.

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Australian Government | acma Australian Communications and Media Authority

Chair and Agency Head

The Hon Anika Wells MP
Minister for Communications
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the annual report of the Australian Communications and Media Authority (ACMA) for the year ended 30 June 2026 for presentation to Parliament.

The annual report has been developed in compliance with section 46 of the *Public Governance, Performance and Accountability Act 2013* and section 57 of the *Australian Communications and Media Authority Act 2005.*

Due to its operational independence and statutory obligations, the annual report of the eSafety Commissioner, prepared for the purpose of section 183 of the *Online Safety Act 2021,* is presented in Part 2 of the report.

Further, in accordance with section 10 of the *Public Governance, Performance and Accountability Rule 2014*, I certify that:

(i) fraud risk assessments and fraud control plans have been prepared for the ACMA;

(ii) appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the needs of the ACMA are in place; and

(iii) all reasonable measures have been taken to deal appropriately with fraud relating to the ACMA.

Yours sincerely

Nerida O'Loughlin PSM
23 September 2026

PO Box 78, Belconnen ACT 2616
OfficeoftheChair@acma.gov.au | acma.gov.au

Chair's foreword

I am pleased to present the annual report of the Australian Communications and Media Authority (ACMA) for 2025–26.

Communications and media services are fundamental to modern life. They enable Australians to work, learn, connect with family and in society, participate in the economy and access essential information and services.

ACMA research shows that, as at July 2026, 99.9% of Australian adults had accessed the internet in the previous 6 months, up from 99.7% in 2025, while 99.2% used a mobile phone for calls or texts.

The near-universal use of communications services highlights both their value and the importance of ensuring they are reliable, accessible and supported by effective consumer safeguards.

In an evolving regulatory environment marked by heightened consumer concerns, the ACMA has achieved strengthened consumer safeguards, enhanced industry accountability, taken strong and effective enforcement action, and enabled technological innovation.

Protecting consumers in a highly connected world

The integrity of the emergency call services ecosystem (Triple Zero) was a core focus for the ACMA in 2025–26. These arrangements help consumers often in their greatest hour of need.

The ACMA continued to implement and enforce new rules put in place following a major outage of Triple Zero on the Optus network in 2023. This included new requirements for carriers to wilt base stations during an outage so that emergency calls effectively seek to be carried by other networks, together with improved information sharing and reporting.

We supported the establishment of the Triple Zero Custodian function in our portfolio department, including issuing directions to providers for information to help the Custodian's work. New outage register requirements introduced in June 2026 increased transparency about network disruptions, and strengthened outage communication arrangements continue to improve the information available to affected customers and public authorities.

Following an additional Triple Zero outage on 18 September 2025, the ACMA commenced an investigation into Optus' compliance with the emergency call service rules.

Alongside our Triple Zero work, we made an Industry Standard for mobile network coverage mapping that will introduce standardised coverage maps for the first time in Australia and help consumers make more informed decisions.

We continued to uplift the broader telco consumer protection framework. In March 2026, we took the decision to make an enforceable Telecommunications Consumer Protections Standard to replace an updated code proposed by industry and rejected by the ACMA. The standard will create a stronger and more durable framework for essential telecommunications services and will be finalised in the next reporting period.

The ACMA continues to play an integral role in the fight against scammers attempting to use telco networks to defraud Australians. This included the establishment of the new national SMS Sender ID Register, which was launched on 1 July 2026. The register will make it more difficult for scammers to impersonate trusted organisations, allowing consumers to have greater confidence that branded messages they receive are legitimate. At launch, almost 40,000 sender IDs had already been registered.

This year the ACMA also undertook decisive enforcement action against telco companies that did not comply with anti-scam rules. Persistent unwanted spam also remained a compliance priority in 2025–26 and saw the imposition of significant penalties, including $3.96 million on Latitude Finance for breaches of Australia's spam laws.

BetStop – the National Self-Exclusion Register continued to empower individuals seeking to take greater control of their gambling behaviour. Since its launch in August 2023, more than 65,400 people have registered with BetStop.

Research released by the ACMA in November 2025 found that registering for self-exclusion has a positive impact on people's lives, including reducing their frequency of gambling and improving their overall quality of life, their finances and their relationships.

The Report of the Statutory Review of BetStop – the National Self-Exclusion Register, released in February 2026, also found that the register is making a positive difference to vulnerable Australians at risk of gambling harm.

The ACMA welcomed judgement in the Federal Court on proceedings commenced in April 2022 that respondents had provided and promoted online poker services that are prohibited under the *Interactive Gambling Act 2001*. The court imposed total penalties of $29.24 million, sending a clear warning about the serious consequences facing those who break gambling laws.

Our consumer focus also shaped our approach to equipment regulation. In December 2025, we launched the ACMA Equipment Safety Pledge with leading online marketplaces and retailers. Signatories committed to preventing, detecting and quickly removing listings for illegal and non-compliant radiocommunications devices.

As part of our 'dodgy devices' compliance priority, we undertook an audit over 5 weeks during April and May 2026, examining listings on Amazon Australia, eBay, Facebook Marketplace, Gumtree, Kogan, Temu and Shein. This audit identified 361 non-compliant listings, a marked reduction from 1,162 in the previous year, and all identified listings were removed by platforms on request.

Promoting responsible media and trusted content

In February 2026, we registered updated rules for commercial radio broadcasters that include new requirements for content broadcast around school drop-off and pick-up times, and also for disclosing artificial intelligence (AI) use.

Under the Commercial Radio Code of Practice 2026, radio stations will be required to let their audiences know when a synthetic voice is being used to host a regularly scheduled program or news broadcast. This is the first time AI has been addressed in a broadcasting code of practice.

In 2025–26, we supported implementation of the TV prominence rules, which commenced in January 2026, making it easier for Australians to find free-to-air services and apps on new smart TVs and other regulated devices.

We also conducted investigations and acted against companies that failed to meet their regulatory obligations.

In September 2025, the ACMA found Channel Seven Sydney Pty Limited breached classification rules during the broadcast of a fishing show that included highly inappropriate comments about domestic violence.

In October 2025 we found that the *Kyle & Jackie O Show* had breached decency rules, following investigations into content aired between August and December 2024. In March 2026, we imposed additional licence conditions on the ARN Media licensees of the *Kyle & Jackie O Show.* The show was cancelled by ARN Media in March 2026.

Enabling innovation, competition and economic opportunity

The ACMA's role in supporting industry innovation while ensuring appropriate regulatory oversight has been central to our work through 2025–26, particularly through our comprehensive spectrum management program.

In May 2026, we released preferred pricing for expiring spectrum licences that underpin the delivery of more than 30 million mobile services across Australia. The preferred prices reflected a careful, evidence-based assessment over more than 4 years of the value of an important public asset.

Through the five-year spectrum outlook and our broader work program, we also advanced arrangements for the upper 6 GHz band, satellite communications and low Earth orbit technologies. This included progressing our consideration of the allocation of 2 GHz mobile-satellite service spectrum, which has the potential to support direct-to-device technology and the government's proposed Universal Outdoor Mobile Obligation.

We also implemented outcomes from the World Radiocommunication Conference 2023, progressed our preparations for the 2027 conference, continued radio planning and allocation activities, and reviewed instruments approaching sunset.

Building a capable and future-focused ACMA

The ACMA remains committed to implementing initiatives that build our performance, culture and capability.

Throughout 2025–26, we invested in regulatory capability-building, data and digital skills, leadership, wellbeing, diversity and inclusion. We promoted psychological safety, collaboration and continuous learning, supporting our people to meet current and emerging challenges.

Over the year, we hosted a number of events through our Culture and Values Network that have helped explore and embed our values of being purposeful, curious and questioning, and collaborative. We also hosted several guest speakers and held panel discussions as part of our ACMA Exchange Program.

In November 2025, we released our inaugural Innovation Statement, which has helped inform how we think about and practice innovation across the ACMA. It sets out our context, what innovation means, how we innovate and the outcomes that we achieve through greater innovation. We also developed our new AI strategy and published our AI transparency statement to maximise the opportunities of using AI on our work consistent with whole-of-Australian Public Service approaches.

I would like to thank my Authority colleagues and all ACMA staff for a year of achievement in delivering for Australians in a continually dynamic and evolving environment.

Nerida O'Loughlin PSM
Chair

Our year at a glance

Investigations finalised	Total number
Broadcasting	33
Gambling advertising – broadcasting and online services	1
Interactive gambling	110
BetStop – the National Self-Exclusion Register™	9
Telco consumer safeguards	12
Unsolicited communications	6
Anti-scams and fraud	12
Integrated Public Number Database (IPND)	2
Radiocommunications	133

Audits conducted	Total number
Electromagnetic energy (EME) measurements	110
Use of public numbers	1
Triple Zero	1

Informal warnings and advice issued	Total number
Radiocommunications	300
Radiocommunications interference investigations	204
Domestic services interference investigations	88
Voluntary recalls – radiocommunications	1
Broadcasting	44
BetStop – the National Self-Exclusion Register	43
Telco consumer safeguards	57
Unsolicited communications	3836
IPND	51

Formal warnings and advice issued	Total number
Forfeiture notices – radiocommunications	9
Interactive gambling	61
BetStop – the National Self-Exclusion Register	3
Anti scams and fraud	2
Telco consumer safeguards	4

Enforceable undertakings accepted	Total number
Radiocommunications	1
Broadcasting	2
Media control and diversity rules	1
BetStop – the National Self-Exclusion Register	3
Interactive wagering/illegal gambling	1
Anti-scams and fraud	3
Unsolicited communications	4

Infringement notices issued	Total number
Unsolicited communications	5
Anti-scams and fraud	7
IPND	1
Interactive gambling	8

Directions to comply issued	Total number
Phone scams	1
IPND	1

Remedial directions issued	Total number
Radiocommunications	1
BetStop – the National Self-Exclusion Register	4
Telco consumer safeguards	1
IPND	1

Stakeholder engagement	Total number
Public consultations published	44
Targeted electronic newsletters sent	238
Media releases issued	40
Customer enquiries actioned	27,329

Licences allocated or issued	Total number
Broadcasting	103
Telecommunications	21
Radiocommunications	10,236

Licences renewed	Total number
Broadcasting	155
Radiocommunications	143,381

Additional licence conditions issued	Total number
Broadcasting	2

Legislative instruments made	Total number
Legislative instruments	56

Overview

Functions and responsibilities

The ACMA's regulatory functions are set out in Part 2, Division 2 of *the Australian Communications and Media Authority Act 2005*. We are a statutory authority within the Infrastructure, Transport, Regional Development, Communications, Sport and the Arts portfolio, with the Hon Anika Wells MP, Minister for Communications, the responsible minister. We also have formal reporting responsibilities on some matters to the Minister for the Arts, the Hon Tony Burke MP.

We are responsible for the regulation of broadcasting, radiocommunications, telecommunications and some online content in accordance with 4 principal acts:

- *Radiocommunications Act 1992*
- *Telecommunications Act 1997*
- *Telecommunications (Consumer Protection and Service Standards) Act 1999*
- *Broadcasting Services Act 1992*.

There are other acts that confer regulatory jurisdiction on the agency or are otherwise relevant to the ACMA, such as the *Spam Act 2003*, the *Do Not Call Register Act 2006* and the *Interactive Gambling Act 2001*. We may make regulatory instruments under primary legislation and may, in certain circumstances, be directed by the minister to do so.

In accordance with the relevant legislation, our specific responsibilities include:

- regulating telecommunications and broadcasting services, some internet content, interactive gambling and datacasting services
- managing access to spectrum and planning the availability of radiofrequency bands through licence arrangements, and resolving competing spectrum demands through price-based allocation methods for the telecommunications and broadcasting sectors
- regulating and enforcing compliance with the relevant legislation, licence conditions, codes of practice, standards, service guarantees and other safeguards
- upholding community safeguards and protections
- promoting and facilitating appropriate industry self-regulatory and co-regulatory solutions to emerging issues
- exercising powers, where necessary, to create legislative and other instruments, including in the form of standards or service provider rules
- providing information to Australians to promote informed decisions about communications products and services
- reporting on matters relating to the communications industry, including its performance
- representing Australia's communications interests internationally
- advising the Australian Government on specific matters.

The Authority

Chair and Agency Head – Nerida O'Loughlin PSM
Appointed Chair 14 October 2017 for 5 years
Re-appointed Chair 14 October 2022 for 2 years
Re-appointed Chair 4 October 2024 for 3 years
Appointed Agency Head 14 October 2017

Before joining the ACMA, Nerida was Deputy Secretary in the Australian Department of Communications and the Arts, providing policy advice across telecommunications, broadcasting, online content and the arts. She has also been responsible for major projects in the communications portfolio, including leading the Digital Television Switchover Program. Over her career, Nerida has also held senior positions in the Victorian and Australian governments, predominantly across the technology and cultural sectors.

Nerida is also an Associate Member of the Australian Competition and Consumer Commission (ACCC), appointed until 13 October 2027.

In 2019, Nerida was awarded an Australian Public Service Medal in the Queen's Birthday Honours for outstanding public service.

Deputy Chair – Adam Suckling
Appointed Full-time Member 24 July 2023 for 5 years
Appointed Deputy Chair 11 March 2025 for 5 years
Re-appointed Full-time Member 11 March 2025 for 5 years

Adam was the Chief Executive Officer of the Copyright Agency until 2022. The Copyright Agency is a not-for-profit company that licences intellectual property on behalf of Australian writers, journalists, publishers, media companies and visual artists.

Before this, Adam had over 20 years' experience in a range of senior leadership, commercial, policy, regulatory and corporate affairs roles for companies such as Optus, Singtel (where he undertook an Asia-Pacific role based in Singapore), Foxtel and News Corporation. In these companies, he ran significant business areas, provided strategic and commercial advice to board members, conducted a range of successful policy advocacy campaigns and oversaw major copyright litigation and regulatory cases.

Adam is also a part-time Associate Member of the ACCC, appointed on 28 May 2024 to 24 July 2028.

Adam has policy experience across a wide range of areas, including media and telecommunications policy, spectrum allocation, micro-economic reform, telecommunications network pricing, copyright and intellectual property policy, and Australian content and cultural policy.

Full-time Member – Samantha Yorke

Appointed Full-time Member 28 August 2023 for 5 years

Samantha is an accredited mediator, technology lawyer and policy advisor with over 24 years' experience working in the digital media and technology sectors, both in Europe and the Asia-Pacific.

Before being appointed a Member, Samantha worked in Google's Government Affairs and Public Policy team, leading their privacy, online safety, scam and mis/disinformation efforts in Australia. She also established the regulatory function at the Interactive Advertising Bureau of Australia and worked as General Counsel AUNZ and Legal Director for Yahoo! Asia-Pacific. For 10 years, Samantha worked for Microsoft in London, where she supported the MSN business through a period of exponential growth and contributed to the launch of the Xbox gaming console across Europe.

Full-time Member – Carolyn Lidgerwood

Appointed Acting Member 25 September 2023 to 13 October 2023
Appointed Full-time Member 16 October 2023 for 5 years
Appointed Acting Deputy Chair 11 December 2024 to 10 March 2025

Carolyn has worked in leading organisations for over 30 years, specialising in broadcasting and data privacy law and compliance.

Before being appointed a Member, Carolyn was the Head of Privacy at Rio Tinto for 12 years. She managed the company's data privacy compliance program across 35 countries and more than 50,000 employees.

Carolyn was also General Counsel and Company Secretary at Southern Cross Media, which was then Australia's largest regional commercial radio and commercial television broadcaster. For over 10 years, she was also Special Counsel at Gilbert + Tobin Lawyers, acting on behalf of clients in every part of the Australian broadcasting industry. In the early years of her career, Carolyn worked at the former Australian Broadcasting Authority, which she joined the same week that subscription television services commenced in Australia.

Carolyn has been a board member of IAPP ANZ and has previously served on the Privacy Committee and the Media and Communications Committee of the Law Council of Australia. She holds honours degrees in Arts and Law from the University of Melbourne.

Part-time Associate Member – Anna Brakey

Appointed Associate Member 6 May 2021 for 5 years
Re-appointed Associate Member 5 May 2026 for 5 years or until the appointee ceases to be a member of the ACCC, whichever comes first

Anna was appointed Commissioner of the ACCC in December 2020.

Anna has extensive experience in regulatory economics and public policy, with over 25 years of experience working with regulators, government and in the private sector. She has had broad exposure to a wide range of infrastructure industries, including energy, water and transport. She has also worked on economic reform to social policy.

Prior to starting at the ACCC, Anna worked as an economist at Frontier Economics and held a number of roles at IPART, including being a deputy Tribunal Member, the Executive Director of Strategy and Economic Analysis and the Chief Operating Officer.

Anna holds a Bachelor of Economics from the Australian National University and a Graduate Diploma of Applied Finance and Investment from the Securities Institute of Australia. She is also a Graduate of the Australian Institute of Company Directors.

Part-time Associate Member – Catriona Lowe

Appointed 19 June 2023 for 5 years or until the appointee ceases to be a member of the ACCC, whichever comes first

Catriona was appointed Deputy Chair of the ACCC for a 5-year term on 27 January 2023.

For over 20 years, Catriona has had a strong commitment to consumer issues and protection of consumer rights in her varied roles as a regulator, litigator and consumer advocate.

Before joining the ACCC, she was a board member of the Australian Energy Regulator. She has also held non-executive director roles on boards, including the Australian Financial Complaints Authority, the Financial Adviser Standards and Ethics Authority and the Telecommunications Industry Ombudsman. Catriona was Co-CEO of the Consumer Action Law Centre.

Over the years, Catriona has worked extensively on matters involving consumer-focused regulation, behavioural economics and effective enforcement and compliance. She has advocated for consumers across a range of markets, including financial services, telecommunications and energy.

Agency structure

The ACMA's day-to-day activities are managed by the Chair as Agency Head, 5 general managers and 12 executive managers. eSafety's activities are managed by the Commissioner, 3 general managers and 9 executive managers and branch heads.

The ACMA's accountable authority is the ACMA Chair, Nerida O'Loughlin PSM, who occupied the position for the full 2025–26 reporting period.

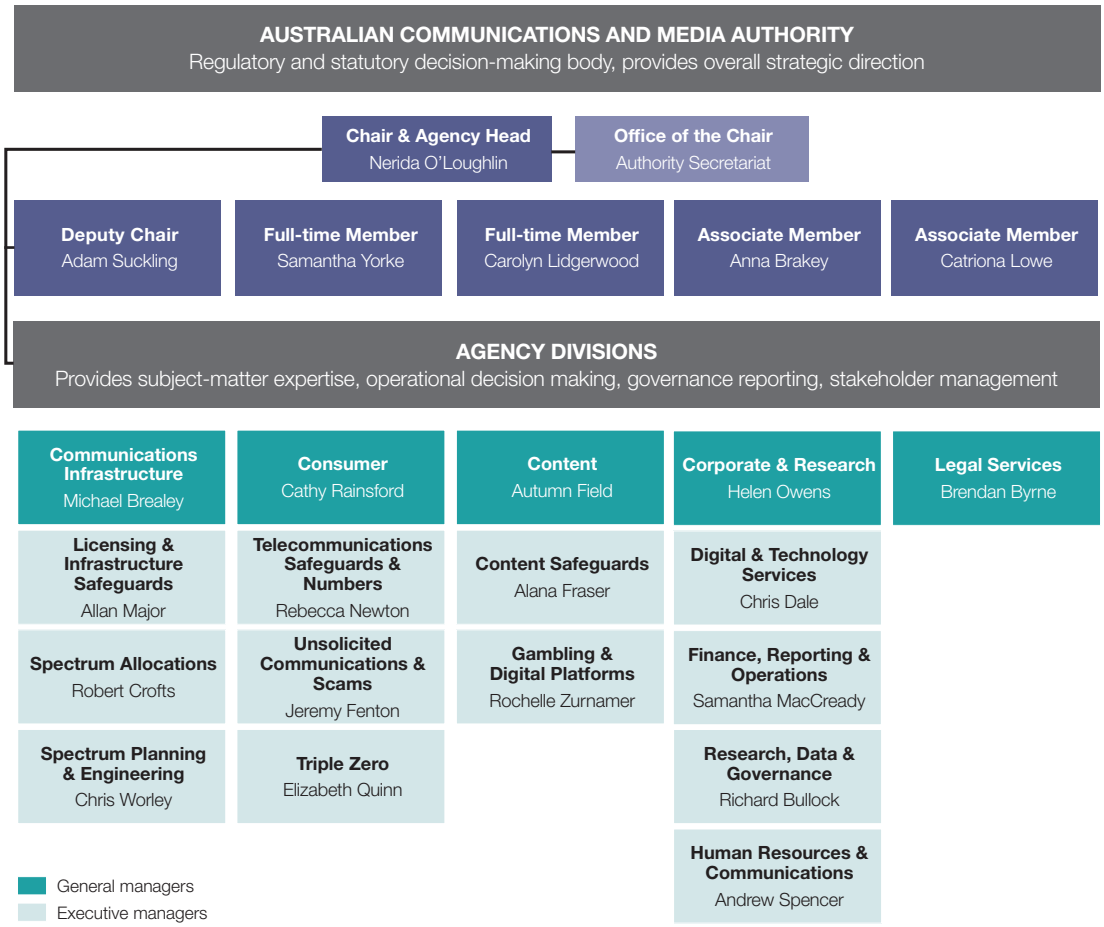
Under section 184 of the Online Safety Act, the ACMA makes staff available to assist the eSafety Commissioner to perform its functions and exercise its powers to such extent as the eSafety Commissioner reasonably requires. These staff are employed by the ACMA under the *Public Service Act 1999* and are covered by all ACMA entitlements, protections and obligations.

At 30 June 2026, the ACMA had 745 staff employed under the Public Service Act, 239 of whom work in eSafety.

Most staff are located in our offices in Canberra, Melbourne and Sydney, with smaller numbers in Brisbane, Hobart and Perth. Detailed information about our ACMA and eSafety staff is provided in Appendix 1.2.

The ACMA's organisational structure at 30 June 2026 is set out in Figure 1.1 below. eSafety's organisational structure at 30 June 2026 can be found in Figure 2.1 in Part 2 of this annual report (page 194).

Figure 1.1: ACMA organisational structure as at 30 June 2026



Our purpose

The ACMA's purpose, set out in the Portfolio Budget Statements 2025–26 (PBS) and corporate plan, is to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia.

We achieve our purpose by:

- maintaining, enforcing and improving regulation to drive industry performance and protect consumers
- managing public resources to enable industry to deliver services to the community.

Outcome and program structure

Our 2025–26 PBS sets out the resources allocated by government to deliver Outcome 1 and the 2 programs that contribute to it.

Outcome 1 A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	
Program 1.1 Communications regulation, planning and licensing	**Program 1.2** Consumer safeguards, education and information
This program contributes to the outcome by the allocation and use of Australia's critical public resources, radiofrequency spectrum and telephone numbers, to maximise their value to the Australian community.	This program contributes to the outcome by ensuring efficient, effective and contemporary safeguards protect users of media and communication services so that the Australian community can confidently use those services.

Report on performance

Annual performance statements 2025–26

Introductory statement

I, Nerida O'Loughlin, as the accountable authority of the ACMA, present the annual performance statements 2025–26 of the ACMA and eSafety, prepared in accordance with paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013*.

In my opinion, the annual performance statements accurately reflect the performance of the ACMA and eSafety, and comply with subsection 39(2) of the Public Governance, Performance and Accountability Act.

The *Online Safety Act 2021* establishes eSafety as an independent statutory office holder. For the purposes of the finance law, eSafety is an official of the ACMA under section 170 of the Online Safety Act. Under subsection 184(3) of the Online Safety Act, the ACMA makes staff available to assist eSafety to perform their functions and exercise their powers to such extent as eSafety reasonably requires.

This section describes the ACMA's performance. eSafety's performance is described in Part 2 of the annual report.

Nerida O'Loughlin PSM
Chair and Agency Head

The ACMA's performance framework

Our performance framework includes the:

- Portfolio Budget Statements (PBS) – define our outcome and performance criteria for the programs we deliver, and inform our performance planning and reporting
- corporate plan – sets out our purpose, vision, environment, key activities, performance measures, targets and capabilities
- annual performance statements (APS) – assess our performance against our key activities, performance measures and targets to achieve our purpose.

As set out in our *Corporate plan 2025–26*, we have 17 performance measures, each with an associated target across our 2 key activities. These measures and targets form the basis for assessing our performance in achieving our purpose.

The corporate plan outlines our methodology for objectively assessing whether each performance measure and its associated target has been met. It incorporates a balanced mix of quantitative and qualitative measures to ensure performance information is meaningful, reliable and complete.

The Australian Government's Regulator Performance Guide (RMG 128) informs how we undertake our work as a regulator. The guide's best-practice principles are embedded into our reporting framework through the design and implementation of our performance measures, ensuring alignment with our regulatory responsibilities and broader accountability obligations.

Analysis of performance against purpose

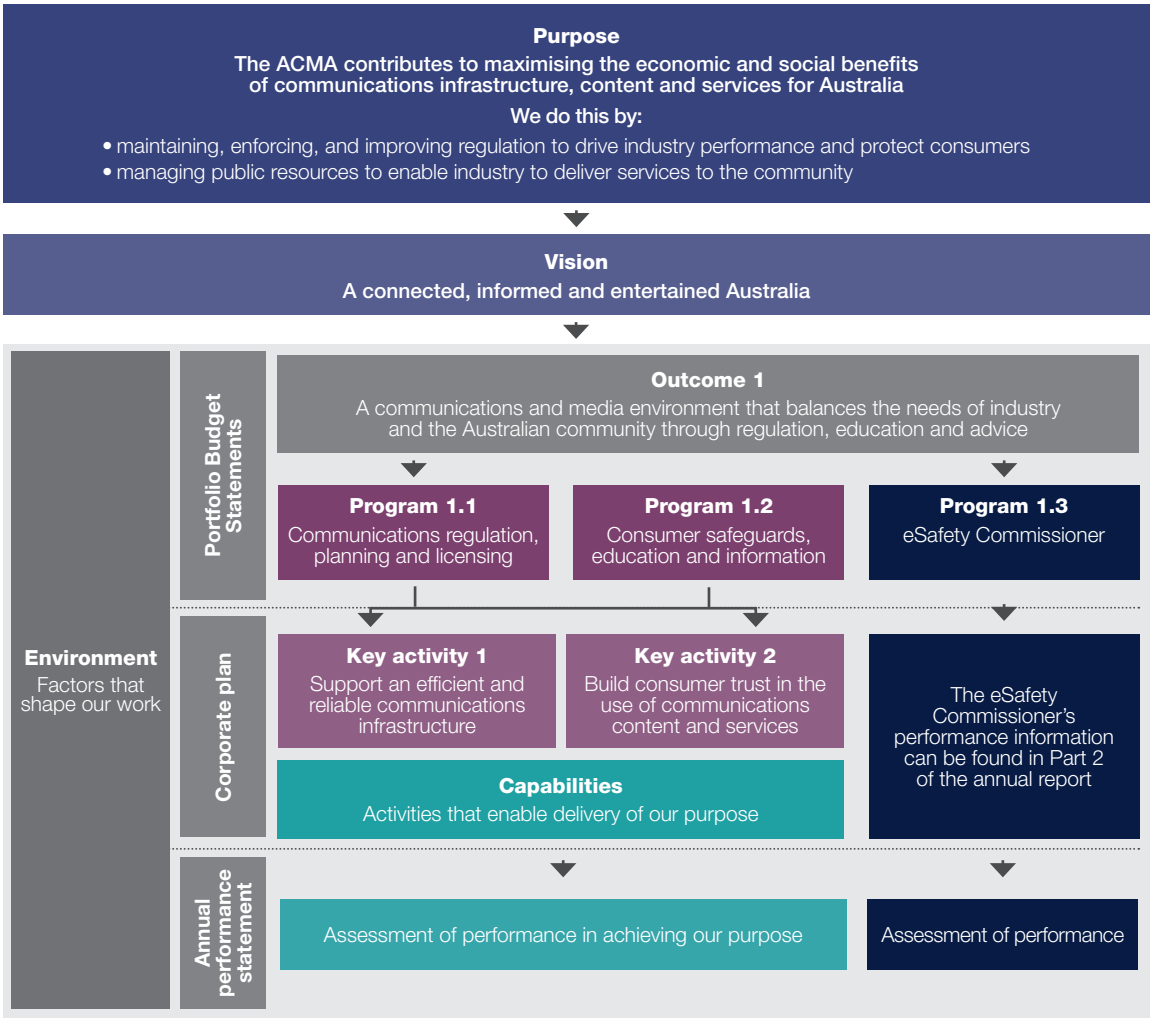
During 2025–26, we continued to focus on 2 key activities to deliver on our purpose to contribute to maximising the economic and social benefits of communications infrastructure, content and services for Australia. As set out in our corporate plan, we achieved our purpose through the following key activities:

- Support an efficient and reliable communications infrastructure.
- Build consumer trust in the use of communications content and services.

These activities supported our vision of a connected, informed and entertained Australia.

Figure 1.2 shows the relationship between the ACMA's purpose and key activities in the *Corporate plan 2025–26*, and programs 1.1 and 1.2 in the 2025–26 PBS. Program 1.3, which relates to the eSafety, is also shown in the figure, with performance reporting for that program presented separately in Part 2 of this annual report.

Figure 1.2: Relationship between the ACMA's 2025–26 corporate plan, PBS and APS



Operating environment

During 2025–26, we continued to operate in a complex and evolving communications and media environment, shaped by technological developments, changing market conditions and government policy developments.

Telecommunications services are a critical enabler of Australia's economic productivity, social participation and public safety. Reliable communications networks underpin the operation of businesses, government services and communities, support innovation and investment, and form part of Australia's critical infrastructure that Australians rely on every day

Recognising the critical role of telecommunications, we strengthened regulatory arrangements supporting the reliability and resilience of the Emergency Call Service (Triple Zero) and progressed the development of an enforceable Telecommunications Consumer Protections Industry Standard to replace the existing industry code. We also implemented new regulatory requirements for standardised mobile network coverage maps, improving the consistency and comparability of coverage information and supporting more informed consumer choice.

This increasing need for advanced connectivity across all of Australia's economic, social and public-interest activities is a key driver of the demand for spectrum, which supports mobile and wireless communications. In this context, we progressed work associated with Expiring Spectrum Licences (ESL) to support the future reallocation and efficient use of spectrum.

As Australians continue to shift to online sources for viewing and listening, we have continued to support work to reform the media regulatory framework for a viable, sustainable and diverse media sector that supports the public interest and meets the needs of Australian audiences. This includes implementing new TV prominence rules designed to make it easier for Australians to access free-to-air services and apps on their smart TVs and devices and reporting of Subscription Video on Demand (SVOD) provider investment in Australian content.

We continued to contribute to Australian Government policy processes, including the Scams Prevention Framework, which sets up world-leading protections against scams. It creates new obligations and rules for certain businesses in sectors targeted by scammers. We also continued to work with government, industry and international counterparts to build collaborative relationships, respond to emerging developments and support Australia's interests.

The increasing breadth and complexity of regulatory matters and the rapid nature of change continue to prove challenges for the ACMA in delivering on its expected performance while remaining agile to address new issues as they arise.

Principles of regulator best practice

Collaboration and engagement

We actively applied this principle across our regulatory functions during the 2025-26 reporting period. Collaboration and engagement underpinned our approach to policy and regulatory development, planning, compliance and enforcement activities, and the delivery of our regulatory functions.

During 2025–26, we engaged with government, industry and other stakeholders across a range of our regulatory functions. Consultations with spectrum users, industry and government informed the development of our spectrum management priorities and work program, with stakeholder feedback considered through the five-year spectrum outlook (FYSO) process. International engagement also remained an important aspect of our regulatory approach. We worked collaboratively with government, industry and other stakeholders to develop Australia's positions for discussions at the International Telecommunication Union (ITU) and the Asia-Pacific Telecommunity (APT), ensuring Australia's contributions reflected domestic expertise and stakeholder perspectives while supporting international cooperation on communications and radiocommunications matters.

We also engaged with regulated entities to support compliance and improve regulatory outcomes. Following enforcement action, ongoing engagement and monitoring contributed to regulated entities meeting their obligations and maintaining compliance. Where reporting deadlines were missed, we strengthened engagement and introduced additional reminder and follow-up processes to support the timely fulfilment of obligations. The low rate of subsequent non-compliance during the reporting period indicates that these activities, together with our broader compliance and enforcement approach, have contributed to positive behavioural change.

We continued to promote transparency and accountability by publishing regulatory decisions, public registers, compliance information and performance outcomes across our communications and media functions. These activities supported informed stakeholder participation, strengthened confidence in our regulatory administration and reinforced trust in the communications and media regulatory framework.

Risk-based and data-driven

Risk-based and data-driven approaches support us to direct our regulatory effort and resources towards areas of greatest potential harm. They also ensure our regulatory activities remain responsive to emerging risks and changes in the communications and media environment.

Consistent with this principle, we continued to apply risk-based approaches to inform regulatory priorities, compliance activities and the allocation of regulatory resources. Actual and potential harms, together with risk assessments and other available evidence, informed the identification of regulatory priorities, activity planning and regulatory decision-making.

Research, data and analytics also continued to play an important role in informing our regulatory activities. Consumer research strengthened our understanding of Australians' use of, and attitudes towards, communications and media services, consumer behaviours and market developments. Data analytics enhanced our ability to monitor compliance activities, analyse trends and support evidence-based regulatory decision-making.

We continue to adopt a risk-based approach to inform our regulatory focus, enabling us to identify and prioritise areas with the greatest potential harm. Similar to previous years, this was reflected in the development of our annual compliance priorities, which outlined our compliance focus for the year. Our compliance and enforcement actions were proportionate to the nature and seriousness of non-compliance and associated harm, aligning our regulatory response with the level of risk presented.

Continuous improvement and building trust

Throughout 2025–26, we continued to strengthen the administration of our regulatory frameworks through effective legislative administration, timely statutory decision-making and the ongoing improvement of regulatory processes. Activities such as apparatus licensing and telecommunications carrier licensing supported confidence that regulatory obligations were administered consistently, transparently and in accordance with legislative requirements.

The reliable operation of several critical regulatory platforms continued to support consumers and industry. This included numbering services, the Do Not Call Register (DNCR) and BetStop – the National Self-Exclusion Register™ (NSER), which enable the timely allocation and management of telephone numbers, protect individuals from unsolicited communications and support measures to minimise gambling-related harm through self-exclusion. Together, these platforms support the effective delivery of key regulatory functions and public services.

Media and content regulatory activities continued to support transparency, diversity and accessibility through the administration of key statutory responsibilities. This included timely community broadcasting licence renewal decisions, media control decision-making, and the administration of Australian content and captioning obligations. We also maintained public registers relating to media ownership and control, and published compliance information.

These activities reflect our ongoing effort to support transparent regulatory practices and contribute to building confidence in how content standards and captioning requirements are managed.

Our assessment methodology

We assess and report the result of each performance measure as being met, partially met or not met, based on the extent to which the associated target has been achieved against defined assessment criteria. These criteria are established for each target and outline the specific benchmarks or thresholds that must be satisfied to support a consistent and evidence-based assessment.

Table 1.1: Assessment of results for performance measures

Results rating	Description
Met	The performance measure was fully achieved in accordance with the defined assessment criteria.
Partially met	The performance measure was achieved to some extent, but not fully, based on the assessment criteria.
Not met	The performance measure was not achieved, as it did not meet the minimum threshold defined in the assessment criteria.

Our performance

In 2025–26, we had a total of 17 performance measures across the 2 key activities, as set out in the corporate plan. Of these:

- 14 measures were assessed as met
- one measure was assessed as partially met
- one measure was assessed as not met
- one measure was not applicable.

This equates to 14 of 16 applicable measures (88%) being met.

One measure was assessed as partially met:

- Performance measure 4.4: Investigations undertaken are completed within the target timeframes – 89% of investigations were completed within 6 months, narrowly below the set target of 90%. Performance was impacted by the complexity of some matters. However, 99% of investigations were completed within 12 months and 100% within 18 months.

One measure was assessed as not met:

- Performance measure 5.3: Media control notifications and captioning order applications are processed within statutory timeframes – this measure was assessed as not met, with an overall result of 87.5%, falling below the target of 100% and the partially-met threshold of 90–99%. Performance was primarily affected by IT system issues relating to media control notifications.

One measure was considered not applicable:

- Performance measure 1.4: Major spectrum allocations are held effectively – as no spectrum allocation or auction was conducted during the reporting period, the measure could not be assessed under the assessment methodology and was, therefore, determined as not applicable. Performance against this measure will be assessed in the coming reporting period when a spectrum allocation is made.

Full analysis of our performance is provided under each key activity.

Overview of results

Table 1.2: Overall performance results for 2025–26

Key activity 1: Support an efficient and reliable communications infrastructure			
Performance objective 1: The ACMA's spectrum planning, allocation and licensing activity meets the needs of the communications industry			
Performance measures		**Result**	**Page reference**
1.1	The spectrum management work program is informed by the ACMA's consultation with spectrum users, industry and government	✓	29–30
1.2	Apparatus licensing issue and renewal decisions meet the statutory requirements	✓	31–32
1.3	The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm	✓	33–34
1.4	Major spectrum allocations are held effectively	N/A	35–36
Performance objective 2: The ACMA's contribution to the international spectrum framework supports the needs of the Australian communications industry			
Performance measures		**Result**	**Page reference**
2.1	Australia's international engagement strategies are informed by the ACMA's consultation with industry and government	✓	37–38
Performance objective 3: The ACMA's activities contribute to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communication services			
Performance measures		**Result**	**Page reference**
3.1	Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements	✓	39–42
3.2	Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks	✓	43–44
3.3	Numbering services are available 99% of the time and 99.9% of numbering transactions are processed within 5 seconds	✓	44–45

Key activity 2: Build consumer trust in the use of communications content and services			
Performance objective 4: The ACMA's activities contribute to Australians having confidence in the content and services available to them			
Performance measures		**Result**	**Page reference**
4.1	Australians' usage of communications services	✓	46–47
4.2	The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year	✓	48–49
4.3	The DNCR is available to the Australian public 99.5% or more of the time	✓	50–51
4.4	Investigations undertaken are completed within the target timeframes	○	51–53
4.5	The ACMA's communications and content services compliance activities are informed by a risk-based assessment of harm	✓	53–54
Performance objective 5: The ACMA's regulatory activities contribute to Australians having access to diverse media content and services			
Performance measures		**Result**	**Page reference**
5.1	Enforcement decisions to accept or give agreed measures, enforceable undertakings or remedial directions, or to seek injunctions, deliver improved compliance by the relevant regulated entity	✓	55–56
5.2	Community broadcasting licence renewal decisions are made within the statutory timeframes	✓	57–58
5.3	Media control notifications and captioning order applications are processed within statutory timeframes	○	59–60
5.4	Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	✓	61

Key activity 1: Support an efficient and reliable communications infrastructure

Our spectrum allocation and planning functions support the deployment of emerging communications technologies, which benefits Australians using communications services. We also enable spectrum access through issuing apparatus and spectrum licences, managing and developing class licences and ensuring compliance with spectrum regulations through monitoring and enforcement. By maintaining the radiofrequency spectrum plan and the telecommunications numbering plan, we make spectrum and numbers available for existing and new communications services.

Performance objective 1: The ACMA's spectrum planning, allocation and licensing activity meets the needs of the communications industry

Performance measure 1.1: The spectrum management work program is informed by ACMA's consultation with spectrum users, industry and government

Description

Our plans to manage spectrum are published yearly in the FYSO, which includes our annual work program. A draft FYSO is developed by subject matter experts who monitor domestic and international technology and market trends to identify drivers for spectrum demand. The draft FYSO is published on our website, and spectrum users are invited to comment on the draft FYSO and annual work program. We also publish a response to submissions, and a 6-month and annual progress report.

Methodology

We will undertake a qualitative assessment. This will include reviewing internal records that document our consultation with users, industry and government to develop the spectrum management work program and assess whether the program was informed by the views and issues raised.

Target	2023–24	2024–25	2025–26 Current
Stakeholder consultation milestones achieved and progress reports published	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p. 29
- PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing

Regulator performance principles

Collaboration and engagement

The FYSO is a key publication that sets out our priorities for managing spectrum over the next 5 years and our detailed work plan for the coming financial year. It considers emerging trends and factors that may influence future spectrum needs and includes a program of spectrum management activities to support efficient spectrum use and communications policy objectives. Consultation with government, industry and spectrum users helps ensure our spectrum management priorities are informed by stakeholder needs, emerging technologies and changing spectrum demands.

Performance was assessed through a qualitative review of consultation, stakeholder engagement and reporting activities undertaken as part of the FYSO process, including whether consultation requirements were met, stakeholder feedback was considered in developing the FYSO and reporting commitments were delivered.

We conducted public consultation on the draft FYSO 2025–30 from 7 March to 17 April 2025 and promoted consultation through our website, social media channels, industry e-bulletins and a media release. During this reporting period, submissions to the consultation were analysed and stakeholder engagement was undertaken with government, industry and spectrum users. Responses to our consultation generally supported the work program priorities. Informed by consultation feedback, we clarified the scope of certain projects, added new items and updated the status of work since the draft FYSO was released. Stakeholder feedback informed development of the final FYSO, which was provided to the Minister and subsequently determined by the Authority in October 2025. The FYSO and Response to Submissions were published on 29 October 2025, providing transparency in how stakeholder views were considered and incorporated into our spectrum management priorities.

Consistent with the FYSO reporting framework, the ACMA published a 6-month progress report in February 2026 and an annual progress report in July 2026.

The completion of all consultation, stakeholder engagement and reporting activities under the FYSO process demonstrates that stakeholder input continued to inform our spectrum management work program. Feedback received through the consultation process informed spectrum management priorities and supported the delivery of key work programs identified in the FYSO, including activities relating to future spectrum planning and licensing arrangements. The available evidence supports the assessment that the measure was met.

In 2025–26, we progressed key work plan initiatives, including:

- after several years of consideration and consultation, publishing our preferred views on outcomes for ESLs in December 2025, and our preferred views on pricing in May 2026
- advancing the upper 6 GHz (6425–7125 MHz) band to the implementation stage. Following our planning decision for the upper 6 GHz band, we expanded the frequency ranges for radio local area network in the Radiocommunications (Low Interference Potential Devices) Class Licence 2025 to include 6425–6585 MHz
- progressing regulatory arrangements and spectrum access for satellite communications (including low Earth orbit satellite technologies and the proposed Universal Outdoor Mobile Obligation)
- implementing outcomes from the World Radiocommunication Conference 2023
- participating in studies related to the World Radiocommunication Conference 2027 agenda
- implementing the ACCC's new merger regime as it applies to our roles and functions
- continuing our program of radio planning and allocation activities
- reviewing radiocommunications instruments due to sunset.

Performance measure 1.2: Apparatus licensing issue and renewal decisions meet the statutory requirements			
Description There are approximately 160,000 apparatus licences currently on issue, with around 10,000 issued annually. All apparatus licence issues and renewals are managed through our spectrum licensing system, SPECTRA, which is designed to meet the statutory requirements in the *Radiocommunications Act 1992*. We allow suitably qualified people (called accredited persons) to perform certain activities for radiocommunications licensing. Approximately 90% of apparatus licences are issued via accredited persons. They understand the rules and what we require for radiocommunications licences, and use their technical expertise to process licence applications in SPECTRA on behalf of applicants. **Methodology** We will qualitatively assess licences processed in SPECTRA, including a sample of 'out-of-policy' applications (those that require additional technical assessment) against statutory requirements. We will assess system upgrades for new radiocommunications assignment and licensing instructions (RALIs) and invoicing for licence renewals against timing requirements.			
Target	**2023–24**	**2024–25**	**2025–26 Current**
100% of apparatus licensing issue and renewal decisions meet the statutory requirements	Met	Met	Met
2025–26 corporate plan and PBS links			
• Corporate plan, p. 30 • PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing			
Regulator performance principles			
Continuous improvement and building trust			

Apparatus licences authorise the operation of radiocommunications devices and services under the Radiocommunications Act. We are responsible for issuing, varying and renewing these licences in accordance with statutory requirements.

During the reporting period, we issued 10,236 new apparatus licences (including 39 area-wide licences), varied 1,844 licences and renewed 143,381 licences. Approximately 98% of licences were issued through accredited persons operating under our radiocommunications licensing framework. We employed a variety of checks and technical assessments to ensure that the quality of our apparatus licensing met statutory requirements. These included:

- conducting technical checks on the information entered into SPECTRA
- conducting audits to ensure work submitted by accredited persons met the technical assignment rules
- identifying out-of-policy applications and confirming that the technical assessment was appropriately documented and attached to the licence application in SPECTRA
- reviewing the relevant documentation to ensure it met the statutory requirements for the licence issued
- checking that SPECTRA processes after system updates remained consistent with statutory requirements, such as when implementing new assignment policies in RALIs.

Targeted reviews of licensing decisions, including out-of-policy applications and broadcasting service licences, confirmed that required technical assessments were appropriately documented and consistent with statutory requirements. Reviews of SPECTRA updates, including changes required to support new RALIs, confirmed continued alignment with legislative requirements. No system faults were identified that affected the timely issuing of licence renewal invoices.

These results demonstrate that apparatus licensing decisions were made in accordance with the requirements of the Radiocommunications Act and that the systems and controls supporting licensing activities operated effectively throughout the reporting period. The combination of automated controls, technical assessments and targeted manual verification processes provided assurance that licensing decisions remained compliant with statutory requirements and supported reliable access to spectrum services.

Table 1.3: ACMA apparatus licensing activities

Licensing activities	Number issued in 2025–26	Decisions made in accordance with requirements
Apparatus licensing activities		
Issuing apparatus licences under section 100 of the Radiocommunications Act (including out-of-policy assessments)	10,236	100%
Changes to licence conditions under section 111 of the Radiocommunications Act	1,844	100%
Renewing apparatus licences under section 130 of the Radiocommunications Act	143,381	100%
SPECTRA maintenance activities		
Number of SPECTRA updates to give effect to new or amended RALIs	4	
Number of system outages that compromised licensing activities	5*	

**These outages did not affect achievement of the target*

Performance measure 1.3: The ACMA's communications infrastructure compliance activities are informed by a risk-based assessment of harm			
Description Communications infrastructure compliance activities include our efforts to deliver effective compliance and, where necessary, targeted enforcement. These actions contribute to ensuring that licences are operating within the relevant rules and interference is effectively managed. **Methodology** We will undertake a qualitative assessment of all infrastructure compliance priorities to identify whether a risk-based assessment of harm has informed each priority. This includes potential and actual risks of harm relevant to the identified compliance issue.			
Target	**2023–24**	**2024–25**	**2025–26 Current**
Compliance priorities are informed by a risk-based assessment of harm	Met	Met	Met
2025–26 corporate plan and PBS links			
• Corporate plan, p. 31 • PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing			
Regulator performance principles			
Risk-based and data-driven			

Our compliance programs are driven by a risk-based assessment of harm, allowing us to target high-impact risks, safeguard public welfare and preserve the reliability of communications infrastructure. During 2025–26, through analysis of compliance data and active consultation with industry stakeholders and the community, we identified infrastructure-related issues with the potential to cause harm or adversely affect public wellbeing. For all compliance priorities, project plans were developed and subsequently reviewed to ensure each program has been informed by a risk-based assessment of harm.

During the reporting period, we continued our work under the compliance priority program 'Tackling the online supply of dodgy devices', reflecting identified risks associated with the sale and use of non-compliant communications equipment.

We launched the ACMA Equipment Safety Pledge in December 2025. The pledge is a voluntary commitment requiring sellers to follow a set of principles to better protect Australians buying radiocommunications devices online with eBay, SHEIN, Gumtree, Radio Warehouse, ICOM Australia and Temu as inaugural signatories. The launch of the Equipment Safety Pledge has helped to reduce the prevalence of non-compliant 'dodgy' radiocommunications devices being advertised and sold to Australians online. This year's audit of select online platforms identified 361 non-compliant listings, which demonstrated a marked decrease from last year, where 1,162 non-compliant listings had been identified. Over the last 4 years our audits of online platforms under the dodgy devices program have identified 4,794 listings of non-compliant devices, with all identified listings removed by the platforms upon request.

We conducted a consumer advertising campaign to educate consumers and suppliers about the problems with buying non-compliant devices and raised awareness about the rules. We also developed and published new educational materials on purchasing mobile phones online or overseas, supporting consumers to make safe and informed choices.

Communications infrastructure compliance investigations

When determining whether to investigate infrastructure compliance issues, we consider the potential for serious harm, including impacts on emergency service operations, risks to community safety, licensed radiocommunications services and communication networks.

During 2025–26, we conducted 133 communications infrastructure compliance investigations and the following types and numbers of enforcement activities:

- forfeiture notices under the Radiocommunications Act: 9
- informal warnings and advice notices given under the Radiocommunications Act: 300
- infringement notices issued under the Radiocommunications Act: 2, totalling payments of $39,600
- remedial directions issued under the Radiocommunications Act: 1
- enforceable undertakings accepted in relation to compliance with the Radiocommunications Act: 1
- voluntary recalls under the Radiocommunications Act: 1
- statutory notices issued: 2

No warrants were executed in the period. No formal warnings were issued in the period.

EME measurement program

We regulate whether licensed communications transmitters and devices comply with the general public exposure limits in the Australian Radiation Protection and Nuclear Safety Agency (ARPANSA) Standard. As part of our business-as-usual compliance programs, we undertook 110 EME measurements at 5G mobile base stations.

Full details of our EME measurement data can be accessed via our EME Checker.

Reviews of compliance planning and investigation documentation confirmed that compliance priorities and associated activities were supported by documented assessments of regulatory risk and potential harm. The identified risks informed the selection of compliance priorities, the design of compliance interventions and the allocation of regulatory effort throughout the reporting period. These results demonstrate that communications infrastructure compliance activities were informed by a risk-based assessment of harm.

Performance measure 1.4: Major spectrum allocations are held effectively			
Description			
We are responsible for allocating spectrum to users. We use auctions to allocate spectrum if demand for available spectrum exceeds supply to ensure it is effectively and efficiently allocated. There are several auction formats that can be used. Choice for a specific allocation will depend on a range of factors, such as the characteristics of the spectrum for sale and the anticipated demand for the spectrum.			
Methodology			
We will qualitatively assess whether each auction achieved the object of the Radiocommunications Act and the communications policy objectives of the government, and whether it was delivered within the FYSO timeframes. Both need to be achieved for this measure to be met.			
Target	**2023–24**	**2024–25**	**2025–26 Current**
Policy objectives and timeframes achieved	Met	N/A*	N/A*
2025–26 corporate plan and PBS links			
• Corporate plan, p. 32 • PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing			
Regulator performance principles			
Continuous improvement and building trust			

**Not applicable, as no spectrum allocation auctions were conducted in this period, noting that decisions relating to 2 GHz MSS auction will be made in the next reporting period.*

To improve understanding and transparency of our work, for 2026-27 we plan to broaden our methodology for this performance measure to include all major allocations, not just auctions.

During 2025–26, we progressed a significant program of work to support the renewal of expiring spectrum licences (ESLs), establishing the policy, pricing and application arrangements required for future renewal decisions. While no spectrum auctions were undertaken during the reporting period, the ESL program represented a major future spectrum allocation activity and demonstrates the broader preparatory spectrum allocation work undertaken during the year.

All of the more than 30 million mobile phone services currently in operation are reliant on spectrum included in licences due to expire between 2028 and 2032. The ACMA is responsible for deciding whether to renew these licences.

We have been conducting a consultative, 4-stage process since 2023 to consider how different options for these licences and the spectrum are likely to promote the long-term public interest. The 4 stages include:

- **Stage 1**: Consultation on process for considering expiring spectrum licences (ESLs) (completed Q4 2023)
- **Stage 2**: Information gathering about existing and alternative use-cases, views on uses of frequency bands and alternative licensing conditions (completed Q4 2024)
- **Stage 3**: Consultation on preliminary views on renewal options, licensing arrangements, licence conditions and spectrum pricing, including reply-to-comment period (completed Q2 2025)
- **Stage 4**: Preferred views and consultation on updated preliminary prices and renewal application and decision-making process (commenced Q4 2025 and is ongoing).

Through this process we have developed an ESL policy and decision-making framework that transparently identifies our preferred views on the arrangements likely to promote the long-term public interest derived from this critical and valuable spectrum resource. This includes our preferred views on renewal which were released in December 2025 and our preferred views on pricing, which were released in May 2026.

Our preferred views are broadly that renewal of licences held by the mobile network operators and NBN Co at a market rate identified through benchmarking will promote the long-term public interest. Our preferred views are also that there is uncertainty about the long-term arrangements that will best support rail and broadcasting licensees, and that these use-cases should instead continue to be supported under apparatus licensing arrangements while the future of this spectrum is further considered.

The approach we have taken throughout this process has been guided by our public interest criteria and government policy objectives and priorities, incorporating Commonwealth communications policy objectives specified in the Radiocommunications (Ministerial Policy Statement – Expiring Spectrum Licences) Instrument 2024 to which we must have regard when designing and undertaking the ESL process.[1]

The development of preferred views has been highly consultative, facilitating multiple opportunities for stakeholders to provide feedback on our approach and views. This included extensive consultation on our preliminary views in 2025, which gave stakeholders the opportunity to provide their views on other submissions. Preferred views on pricing additionally incorporate refinements to our methodology and benchmarking dataset based on stakeholder feedback and a further peer review of the methodology in another round of consultation on our updated preliminary views released in December 2025.

With application, pricing and technical frameworks now in place, relevant licensees were able to begin applying for renewal from 18 June 2026. Our application guide identifies the process by which licensees may apply for renewal and through which we will consider each received renewal application. We will use our ESL policy and decision-making framework to guide our consideration of any applications for renewal we receive.

The release of preferred views on renewal and pricing, and the consultations on updated preliminary prices and the application process, occurred during the 2025–26 reporting period and were consistent with FYSO timelines. The ACMA has not received any applications for, or made any, renewal decisions during this reporting period.

1 The ACMA's public interest criteria include facilitating efficiency; promoting investment and innovation; enhancing competition balancing public benefit and impact; supporting Commonwealth communications policy objectives, including regional, rural, and remote connectivity, investment and competition. The ACMA has also, where relevant, had regard to the Radiocommunications (Ministerial Policy Statement – 3.4–4.0 GHz) Instrument 2022.

Performance objective 2: The ACMA's contribution to the international spectrum framework supports the needs of the Australian communications industry

Performance measure 2.1: Australia's international engagement strategies are informed by the ACMA's consultation with industry and government

Description

Australian Radiocommunications Study Groups (ARSGs) and the Preparatory Group for the Asia-Pacific Telecommunity Wireless Group (PG AWG) provide expert advice to assist in our development of Australian positions and contributions to the study groups of the International Telecommunication Union (ITU) and the AWG. Membership includes representatives from major telecommunications providers, broadcasters, international and national satellite providers, the amateur radio community, academia, maritime and aviation specialists and radio-astronomy experts, as well as representatives from various government departments and agencies.

Methodology

Our target is to have Australia's international engagement activities informed by consultation with industry and government. To achieve this, we assessed whether consultation undertaken through the ARSGs and PG AWG was consistent with the guidelines[2]. If the consultation was inconsistent with the guidelines, we determine whether the complexity of the matter warranted the approach used. Our assessment was supplemented by examining our management of the ARSGs and PG AWG. We also qualitatively assessed whether the outcomes of international meetings reflected the positions developed in our domestic preparatory process.

Target	2023–24	2024–25	2025–26 Current
Australian positions are informed by consultation	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p. 33
- PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing

Regulator performance principles

Collaboration and engagement

Our international radiocommunications engagement is supported by established consultation mechanisms that bring together representatives from industry, government and other stakeholder groups to inform Australian positions on international spectrum matters.

During 2025–26, all Australian positions and contributions that we managed for relevant international radiocommunications forums were informed by consultation through the ARSGs and the PG AWG. Consultation activities included developing and reviewing delegation briefs, proposed contributions and Australian positions, and providing opportunities for stakeholders to comment on matters under consideration. Engagement was supported through meetings, collaborative document development and ongoing consultation with representatives from industry and government agencies.

We participated in a range of international and preparatory meetings throughout the reporting period, with consultation outcomes informing Australia's contributions and engagement at these forums. We maintained relevant documentation, including agendas, briefs, reports and meeting records, to support the consultation process and demonstrate stakeholder input into Australian positions.

2 *Guidelines for participation in Australian Preparatory Groups and Delegations for ITU-R and APT meetings* (published by the Department of Infrastructure, Transport, Regional Development, Communications and the Arts) and *Australian Radiocommunications Study Group (ARSG) and Preparatory Group for the Asia-Pacific Telecommunity Wireless Group (PG AWG) handbook* (published by the ACMA).

These results demonstrate that our international engagement activities were informed by structured consultation with industry and government stakeholders. The available evidence confirms that Australian positions and contributions were developed through established consultation mechanisms, ensuring international engagement reflected domestic expertise, stakeholder perspectives and Australia's communications interests.

Table 1.4: ACMA international engagement on spectrum frameworks 2025–26

Meeting	Date
ITU-R Working Party 5D	24 June to 3 July 2025
ITU-R Working Party 6A and Study Group 6	3–12 September 2025
APT Wireless Group Meeting 35 (AWG-35)	8–12 September 2025
ITU-R Working Party 7B, 7C and 7D	15–25 September 2025
ITU-R Working Party 5D	7–16 October 2025
ITU-R Working Party 4A, 4B and 4C and Study Group 4	15 October to 7 November 2025
ITU-R Working Party 5A, 5B and 5C and Study Group 5	17 November to 2 December 2025
ITU-R Working Party 5D	3–12 February 2026
ITU-R Working Party 7B, 7C and 7D and Study Group 7	2–13 March 2026
ITU-R Working Party 6A and Study Group 6	17–27 March 2026
APT Wireless Group Meeting 36 (AWG-36)	6–10 April 2026
ITU-R Working Party 4A, 4B and 4C	22 April to 15 May 2026
ITU-R Working Party 5A, 5B and 5C	18–29 May 2026
ITU-R Working Party 5D	27 May to 5 June 2026
ITU-R Working Party 3J, 3K, 3L and 3M and Study Group 3	15–26 June 2026
ITU-R Working Party 4A	29–30 June 2026

Performance objective 3: The ACMA's activities contribute to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communication services

Performance measure 3.1: Telecommunications carrier licensing and submarine cable permit activities meet statutory requirements

Description

We are responsible for ensuring that licences for telecommunications carriers and permits for submarine cabling meet statutory requirements. For telecommunications carrier licences, this includes consulting with relevant agencies on applications and administering application fees, notices of surrender and notices of cancellations. We also maintain an electronic register of carrier licences and nominated carrier declarations.

We assess and grant or refuse applications for submarine cable installation permits.

Methodology

We will qualitatively assess whether statutory requirements for telecommunications carrier licences and submarine cable permits have been met in our licensing and permit decisions. The statutory requirements relate to:

- licence and permit applications
- licensed carrier formal warnings or remedial directions
- cancellation of carrier licences
- the electronic register of carrier licences and nominated carrier declarations
- revoking nominated carrier declarations
- permit extension applications
- suspensions and cancellations of permits.

Target	2023–24	2024–25	2025–26 Current
100% of licensing and permit decisions meet statutory requirements	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p. 35
- PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing

Regulator performance principles

Continuous improvement and building trust

Telecommunications carrier licences and submarine cable permits authorise the provision of communications infrastructure and services under the *Telecommunications Act 1997*. The effective administration of these licensing and permitting arrangements helps ensure communications infrastructure providers operate within the legislative framework and are appropriately authorised to deliver communications services.

During the reporting period, we administered telecommunications carrier licensing and submarine cable permitting activities in accordance with applicable statutory requirements. This included assessing 21 carrier licence applications, 19 licence surrenders, one licence cancellation, 5 nominated carrier declarations, 9 revocations of nominated carrier declarations, 5 submarine cable installation permit applications and 2 installation permit extension applications.

All licensing and permitting decisions were assessed against the relevant legislative requirements, including consultation obligations, statutory criteria and administrative requirements prescribed under the Telecommunications Act. Assessment activities confirmed that all decisions were appropriately documented and complied with the applicable statutory requirements.

These results demonstrate that our telecommunications carrier licensing and submarine cable permitting activities were administered effectively and in accordance with the legislative framework. All licensing and permitting decisions assessed during the reporting period complied with the relevant statutory requirements, providing assurance that communications infrastructure providers were appropriately authorised to operate and supporting confidence in Australia's communications regulatory framework.

Table 1.5: ACMA carrier licensing and submarine cable permit activities

Statutory activities	2025–26 decisions	Example of statutory requirements	Decisions made in accordance with requirements
Telecommunications carrier licence activities			
Carrier licences issued	21	Generally, carrier licence applications are assessed within 20 business days of starting consultation with the Communications Access Coordinator (CAC) (subsections 53A(2) and 59(2) of the Telecommunications Act). However, when further information is requested, or the CAC provides a notice under section 56A of the Telecommunications Act, the 20-business-day timeframe may be extended (section 59 of the Telecommunications Act).	100%
Carrier licences surrendered	19	We process carrier licence surrenders after receiving written notice of the surrender from the carrier in accordance with section 77 of the Telecommunications Act.	100%
Carrier licences cancelled	1	We administer carrier licence cancellations in accordance with section 72 of the Telecommunications Act. Under subsection 72(5), a carrier licence is taken to be cancelled if the carrier ceases to be a constitutional corporation, an eligible partnership or a public body.	100%
Nominated carrier declarations made	5	Generally, nominated carrier declarations are assessed within 90 days of receiving the application. However, when further information is requested, the application may be assessed within 90 days of receiving the further information (section 556 of the Telecommunications Act).	100%
Nominated carrier declarations revoked	9	We may revoke a declaration if we are satisfied that, if it were assumed the nominated carrier was to apply for the declaration, we would refuse to make the declaration (subsection 83(1) of the Telecommunications Act). In this case, before revoking the nominated carrier declaration, we must provide written notice to the nominated carrier of our proposal and specify a time limit of at least 7 days to receive submissions (subsections 83(6) and (7)).	100%

Statutory activities	2025–26 decisions	Example of statutory requirements	Decisions made in accordance with requirements
		Under subsection 83(3), we must revoke a declaration if either the: • owner(s) of the network units gives written notice that they do not consent to the continued operation of the declaration • nominated carrier gives written notice that they no longer accept responsibility of the network units for the purposes of the Telecommunications Act. After revoking a nominated carrier declaration, we must give the former nominated carrier and the owner(s) of the network units a copy of the revocation.	
Submarine cable activities			
Installation permits granted	5	Upon receipt of a protection zone or non-protection zone installation permit application and before making a decision on the application, we must satisfy the consultation requirements outlined in clauses 55A or 70 of schedule 3A to the Telecommunications Act (respectively). Generally, we must take all reasonable steps to ensure a decision is made on an application for a protection zone installation permit within 25 business days after the day on which the application was made. However, this timing may be extended in the specified circumstances set out in clause 58 of schedule 3A to the Telecommunications Act. Generally, we must take all reasonable steps to ensure a decision is made on an application for a non-protection zone installation permit within 60 business days after the day on which the application was made. This timing may be extended in the specified circumstances set out in clause 73 of schedule 3A to the Telecommunications Act.	100%
Installation permit extensions granted	2	A carrier may apply to us to extend the duration of a protection zone installation permit or non-protection zone installation permit and must do so before the permit expires (subclauses 61(1) and 76(1) of schedule 3A to the Telecommunications Act). The carrier's application must provide reasons for the request (subclauses 61(2) and 76(2) of schedule 3A to the Telecommunications Act).	100%

Performance measure 3.2: Equipment regulation appropriately mitigates the risk of harm to communications networks and people using or working on those networks

Description

We regulate the supply of certain telecommunications, radiocommunications and electrical and electronic equipment under the Telecommunications Act and Radiocommunications Act. We make legislative instruments (ACMA mandatory technical standards) that impose obligations on suppliers at the point of supply to the Australian market, including:

- meeting applicable technical standards
- record-keeping
- correctly labelling the regulatory compliance mark.

Maintaining appropriate and effective ACMA mandatory technical standards contributes to telecommunications infrastructure providers having confidence that they are appropriately authorised and enabled to provide communications services.

Methodology

We will undertake a qualitative assessment of our equipment regulation reform program and its continued impact to establish whether equipment regulation appropriately mitigates the risk of harm to networks and people using or working on those networks. This includes equipment regulation reports being actioned in accordance with our regulatory functions and that the reform program demonstrates:

- equipment regulation appropriately reflects Australian safety standards
- existing instruments are reviewed with industry, including electrical safety regulators in states and territories being consulted about any proposed changes.

Target	2023–24	2024–25	2025–26 Current
Regulatory requirements met	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p. 36
- PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing

Regulator performance principles

Risk-based and data-driven

We regulate the supply of telecommunications and radiocommunications equipment to help ensure devices comply with technical requirements, operate safely and do not cause harmful interference. Maintaining an effective and contemporary regulatory framework supports confidence in communications equipment and helps manage risks to consumers, industry and the broader communications environment.

During 2025–26, we progressed our program of regulatory reform and review of telecommunications equipment supply regulation, including developing draft legal instruments for consultation. Proposed reforms included changes to grandfathering arrangements for mobile phone standards compliance, increased record-keeping retention periods and updates to a technical standard. We also progressed a review of radiocommunications equipment supply regulation, including considering whether electromagnetic compatibility arrangements appropriately reflect current risks and options to incorporate these into the Radiocommunications Equipment (General) Rules 2021. Parts 2 to 5 of these rules continued to establish prohibitions on the operation, possession or supply of non-compliant equipment, supported by permit and exemption mechanisms. During the reporting period, we issued 3 permits under the rules, demonstrating ongoing regulatory oversight and risk-based decision-making.

These activities demonstrate that we continued to review and update equipment regulation to appropriately address risks of harm, consistent with legislative objectives. Overall, the results indicate that equipment regulation remained effective in supporting network integrity and safety, contributing to industry confidence and the achievement of performance objective 3.

Performance measure 3.3: Numbering services are available 99% of the time and 99.9% of transactions are processed within 5 seconds

Description

We are responsible for managing Australia's phone number system. We provide phone numbers to telecommunications providers who then provide those numbers to their customers.

This target is output-based and provides a long-term quantitative assessment of our numbering services by measuring the extent to which the numbering service is available to the telco industry and the time taken to process transactions. ZOAK Pty Ltd provides the numbering allocation system and services under contract on our behalf.

Methodology

We will make a quantitative assessment of information provided by ZOAK Pty Ltd on a monthly basis about the percentage of time the numbering service is available and the percentage of transactions processed within 5 seconds. The annual assessment will be based on the 12 monthly assessments.

Target	2023–24	2024–25	2025–26 Current
Numbering services are available 99% of the time and 99.9% of transactions are processed within 5 seconds	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p. 37
- PBS, Outcome 1, Program 1.1: Communications regulation, planning and licensing

Regulator performance principles

Continuous improvement and building trust

We manage Australia's numbering system, which supports the allocation and administration of telephone numbers used by telecommunications providers. Reliable and responsive numbering services are essential to ensuring providers can efficiently access and manage numbering resources for their customers.

During 2025–26, the numbering service met the established performance standards for both availability and transaction processing. From 1 July 2025 to 30 June 2026, the service was available at least 99% of the time and at least 99.9% of transactions were processed within 5 seconds. Performance was monitored through monthly system reporting and contract management arrangements with the service provider.

The results indicate that the numbering service remained reliable, accessible and responsive throughout the reporting period. Consistent achievement of the service standards ensured telecommunications providers could access numbering services when required and complete transactions efficiently.

These results demonstrate the effective operation of our numbering services and support confidence in the administration of Australia's numbering resources. Maintaining high levels of service availability and transaction performance helps ensure providers can continue to deliver communications services to Australian consumers and businesses without disruption.

Table 1.6: Performance achieved against contractual service level for the ACMA's numbering system

Service level	Target	2023–24 result	2024–25 result	2025–26 result
% of time the numbering service was available	99%	100%	100%	99.44%
% of numbering transactions processed within 5 seconds	99.9%	100%	100%	100%

Key activity 2: Build consumer trust in the use of communications content and services

We undertake compliance and enforcement of rules relating to communications content and services. We educate consumers about the protections they can expect and industry about its obligations. This contributes to consumer confidence in industry's performance in delivering communication content and services. We also maintain the NSER, the DNCR (to opt out of telemarketing) and other registers.

Performance objective 4: The ACMA's activities contribute to Australians having confidence in the content and services available to them

Performance measure 4.1: Australians' usage of communications services

Description

Our annual consumer survey tracks changes in the ways Australians engage with media and communications services and the confidence that consumers have in the content and services available to them.

This measure supports our purpose by providing insights into Australian consumers' access to and use of communication services, particularly through the internet and their mobile devices. It focuses on the proportion of adults who are digitally connected. We use data-driven research and analysis to assess progress toward our vision of a connected, informed and entertained Australia. The 95% benchmark reflects the expectation that the majority of Australian adults are connected through regular use of communication services, indicating strong access and uptake across the population.

The survey process is outsourced to a research consultancy.

Methodology

These 2 independent indicators each need to reach 95% to achieve the target; collectively, they relate to connection:

- The proportion of Australian adults who accessed the internet in the past 6 months.
- The proportion of Australian adults who have used a mobile phone for communication in the past 6 months.

We agree on the survey processes and procedures with the research consultant each year, including the sample size, error rates, weighting methods and sample quality. For all annual consumer surveys, the sample is representative of Australian adults, and a probability-based panel or computer assistant telephone interviewing (CATI) research design is required.

Target	2023–24	2024–25	2025–26 Current
95% of Australian adults are connected	N/A*	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p. 39
- PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information

Regulator performance principles

Risk-based and data-driven

**Measure was first introduced in 2024–25*

Our Annual Consumer Survey (ACS) provides valuable information about consumer behaviour, adoption of and attitudes towards media and communication services, and the effectiveness of regulatory interventions. This research is an essential part of our research program, which gathers evidence that informs our decisions as a regulator and ensures we are up to date on market developments and consumer trends.

For 2025–26, the ACS supported us in assessing the extent to which Australian adults access and use communications services to remain connected and informed. It included 2 indicators:

- The proportion of Australian adults who accessed the internet in the past 6 months.
- The proportion of Australian adults who used a mobile phone for communication in the past 6 months.

These indicators provide a measure of the uptake and use of communications services and are intended to reflect the effectiveness of our regulatory and engagement activities. By tracking usage patterns, these measures provide insight into the accessibility and uptake of communications services, which are considered enablers of consumer trust.

The 2026 ACS results indicate that communications services are used by almost all Australian adults. As at July 2026, in the previous 6 months:

- 99.9% of Australian adults accessed the internet, an increase from 99.7% in 2025 and 99.4% in 2024
- 99.2% of Australian adults used a mobile phone for calls or texts, remaining stable compared with 2025 and 2024.

These findings demonstrate that communications services remain almost universally used by Australian adults. They also indicate that Australians have access to and use key communications services that enable them to connect with information, services and others. The ACMA's regulatory, policy, and enforcement functions contribute to this outcome by supporting reliable infrastructure, promoting innovation and protecting consumer interests.

The ACS sample is representative of the Australian adult population (aged 18+), with approximately 3,500 respondents. The survey development, data management and reporting process were transparent, well documented and included opportunities for stakeholder input at appropriate points in the planning cycle. The methodology includes rigorous quality assurance processes, such as data validation, weighting, and manual and semi-automated checks. All data collection and other methodological processes are quality assured and comply with our research and data governance requirements and key industry standards. The external research provider worked in accordance with ISO 20252:2019 and ISO 27001:2013 quality standards, the Australian Market and Social Research Society Code of Professional Behaviour, and the Australian Privacy Principles and the Privacy (Market and Social Research) Code 2021.

Performance measure 4.2: The NSER data checking service is available to the wagering industry 99.95% or more of the time for the year

Description

We administer the NSER, which allows Australians to self-exclude from all licensed interactive wagering services for 3 months or more. The wagering industry queries the register to stop or not start providing services to those individuals.

Our performance measure is tied to the availability of the industry-facing service, as this is the core aspect that enables licensed interactive wagering providers to action an individual's request to self-exclude. This supports the policy intent of the project by reducing the extent of gambling harm in the community and providing confidence to consumers that their decision to self-exclude is supported by the service.

Methodology

We will assess the availability of the data-checking service using a quantitative assessment of performance indicator data provided monthly by the register operator. This will identify the percentage of time each month that the data-checking service was available and will be used to calculate the availability across the year.

Target	2023–24	2024–25	2025–26 Current
The NSER data-checking service is available to the wagering industry 99.95% or more of the time for the year	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p.40
- PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information

Regulator performance principles

Continuous improvement and building trust

BetStop – the National Self-Exclusion Register

The NSER enables Australians to self-exclude from all licensed interactive wagering services. The NSER data-checking service supports this function by allowing wagering providers to verify whether an individual is registered for self-exclusion and take the appropriate action in accordance with their obligations.

During 2025–26, the NSER data-checking service remained available to the wagering industry throughout the reporting period. Performance reports provided by the operator indicated that the service was available 100% of the time from July 2025 to June 2026, exceeding the target of 99.95 per cent availability.

The result demonstrates that wagering providers had reliable access to the service when required to verify self-exclusion status. Since the launch of the NSER in August 2023, we have supported more than 65,400 Australians to exclude themselves from online and phone wagering services through a single national process. Maintaining a highly available data-checking service is critical to supporting the effective operation of the NSER and ensuring self-exclusion requests can be actioned as intended.

This result continues the strong performance of the data-checking service and demonstrates the effectiveness of the arrangements supporting system availability. By ensuring reliable access to the service, we support industry compliance with self-exclusion requirements and contribute to reducing gambling harm.

Table 1.7: NSER data-checking service

Data checking service	Target	2023–24 result	2024–25 result	2025–26 result
Service availability	99.95%	100%	100%	100%

Performance measure 4.3: The DNCR is available to the Australian public 99.5% or more of the time			
Description The Do Not Call Register (DNCR) is a secure database where individuals and organisations can register, check or remove their Australian telephone, mobile and fax numbers to opt out of receiving most unsolicited telemarketing calls and faxes. We are responsible for establishing and overseeing the DNCR and have contracted IVE Group Australia Pty Ltd to provide the service. **Methodology** We will make a quantitative assessment on the availability of the DNCR to the Australian public on a monthly basis. The annual assessment will be made based on the 12 monthly assessments.			
Target	**2023–24**	**2024–25**	**2025–26 Current**
The DNCR is available to the Australian public 99.5% or more of the time	Met	Met	Met
2025–26 corporate plan and PBS links			
• Corporate plan, p.41 • PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information			
Regulator performance principles			
Continuous improvement and building trust			

Do Not Call Register

The DNCR helps Australians reduce unwanted telemarketing communications by allowing individuals and organisations to register their telephone numbers and opt out of receiving most unsolicited telemarketing calls and faxes. Maintaining a reliable and accessible service is important to ensuring consumers can exercise this choice and industry can meet its obligations under the *Do Not Call Register Act 2006*.

In 2025–26, the DNCR exceeded the availability target of 99.5 per cent. Minor service impacts occurred during scheduled security upgrades and maintenance activities, and these were promptly resolved and did not result in any significant disruption to service delivery.

The result demonstrates that the DNCR remained a reliable and accessible service for both consumers and industry. Continued high availability supports Australians in managing unwanted telemarketing communications and provides confidence that the register remains available when needed.

We continue to monitor the effectiveness of the DNCR in an evolving communications environment. While changes in industry practices have reduced unsolicited calls from legitimate telemarketers, Australians continue to receive a broader category of unwanted communications, including scam calls, that the DNCR cannot address. We continue to undertake a range of other initiatives aimed at reducing scam calls and messages and protecting consumers from communications harms, including delivering the SMS Sender ID Register and enforcing a suite of anti-scam regulatory obligations. We publish quarterly reports on our activities and more information about our initiatives on our website.

Table 1.8: Performance achieved against contractual service levels for the DNCR

Service level	Target	2023–24 result	2024–25 result	2025–26 result
Service centre availability	99.5%	100%	100%	100%
Washing service availability*	99.5%	99.93%	99.92%	99.89%
Website availability	99.5%	100%	99.97%	99.83%

**Telemarketers and fax marketers 'wash' their calling lists against the DNCR to enable them to remove any registered numbers from their calling lists*

Performance measure 4.4: Investigations undertaken are completed within the target timeframe

Description

We investigate and enforce compliance with rules set in legislation, industry codes, standards, determinations and licence conditions.

Investigations commonly arise from complaints and referrals we receive, our intelligence-gathering activities and our assessment of the risk to Australians. The complexity of the investigations – which include novel issues, technical matters, external advice, amount of data involved, intended enforcement outcome and multiple parties with relevant information – can vary, affecting the time required to conduct each investigation.

Methodology

The number of investigations completed within 6, 12 and 18 months of being opened will be divided by the total number of investigations completed in the reporting period to establish a percentage of investigations completed within each of those timeframes.

Target	2023–24	2024–25	2025–26 Current
90% of investigations are completed within 6 months, 95% within 12 months and 100% within 18 months of commencement	Partially met	Partially met	Partially met

2025–26 corporate plan and PBS links

- Corporate plan, p.42
- PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information

Regulator performance principles

Continuous improvement and building trust

We investigate potential breaches of communications and content regulation, and take appropriate enforcement action. Timely completion of investigations supports the effective resolution of compliance issues, enables appropriate regulatory outcomes and helps maintain confidence in our compliance and enforcement activities. Investigation timeframes can vary depending on the complexity of matters, including the volume of evidence, number of parties involved and the need for technical or legal analysis.

During 2025–26, we completed 185 investigations. Of these, 164 investigations (89%) were completed within 6 months, 184 investigations (99%) within 12 months and all 185 investigations (100%) within 18 months. While the targets for the 12-month and 18-month timeframes were achieved, performance fell slightly below the 90% target for investigations completed within 6 months.

In 2025–26, we completed 185 investigations. Of these:

- one investigation assessed compliance against gambling advertising rules during live sport broadcast or streamed online by online content service providers
- 110 investigations assessed compliance with interactive gambling rules. Breaches included the provision and advertising of prohibited and unlicensed regulated interactive gambling services to Australians
- 9 investigations assessed alleged non-compliance with the NSER rules. Breaches included opening accounts for self-excluded individuals and providing wagering to self-excluded individuals, sending marketing material to self-excluded individuals, failing to promote the NSER and failing to permanently close the accounts of self-excluded individuals
- 33 investigations assessed compliance in the commercial, national, narrowcasting and community broadcasting sectors. The investigations assessed compliance with:
  - television and radio codes of practice, including decency, privacy, accuracy, impartiality, complaints handling
  - governance
  - general programming safeguard provisions
  - disclosure of commercial interests rules
  - captioning obligations
  - licence conditions (including encouraging community participation and restricting sponsorship)
- 5 investigations assessed compliance with rules to safeguard consumers against the intrusion of unsolicited e-marketing. Breaches included commercial emails, text and WhatsApp messages sent without consent, without an unsubscribe function or without the inclusion of the necessary sender contact details
- one investigation assessed compliance with rules to safeguard consumers against the intrusions of unsolicited telemarketing calls. Breaches included telemarketing calls made without consent to numbers on the DNCR, during prohibited times and without the caller providing the required identifying information at the start of a call
- 12 investigations assessed compliance with anti-fraud rules that require telcos to verify a customer's identity before accepting transfers of mobile numbers from other telcos or undertaking other high-risk customer transactions. These breaches led to consumers being exposed to identity theft and financial losses
- 5 investigations assessed compliance with consumer protection rules. Breaches included failure to include important information in customer communications (as required by the Financial Hardship Standard) and failure to comply with complaints handling record-keeping rules. We also found non-compliance with other essential consumer safeguards, including consumer information, advertising rules and the Telecommunications Industry Ombudsman scheme
- 4 investigations assessed compliance with rules to ensure Australians have access to the Triple Zero (000) emergency call service
- one investigation assessed compliance with statutory infrastructure provider (SIP) rules that require SIPs to notify us of planned and completed broadband infrastructure installations
- one investigation assessed compliance with the interception and access rules, which assist law enforcement and security agencies to provide services that are essential for crime prevention and national security
- one investigation assessed compliance with the determination that requires telcos to undertake customer identity checks for prepaid mobile services
- 2 investigations assessed compliance with rules around the IPND. One investigation assessed whether a telco was supplying data to the IPND as required, and the other investigation assessed whether a research company had complied with the rules around accessing data from the IPND.

Performance was influenced by a number of complex investigations undertaken during the reporting period, including matters involving large volumes of evidence, multiple stakeholders and extensive legal and technical analysis. One significant investigation involved more than 500 alleged contraventions and required substantial data analysis, stakeholder engagement and legal consideration, contributing to longer completion timeframes.

We also continued to improve investigation processes during the year. The introduction of revised complaints and investigations procedures and updated operational practices contributed to improved investigation management and are expected to support further improvements in timeliness.

Overall, the measure was assessed as partially met. While the 6-month target was narrowly missed, performance against the 12-month and 18-month targets remained strong, demonstrating that investigations continue to be completed within appropriate timeframes having regard to the complexity of matters handled. This supports the timely resolution of compliance concerns and contributes to confidence in our compliance and enforcement activities.

Performance measure 4.5: The ACMA's communications content and services compliance activities are informed by a risk-based assessment of harm

Description

We set annual communications content and services compliance priorities to deliver effective compliance and, where necessary, targeted enforcement of matters that have been identified by the Authority as areas of focus. Our actions under compliance priorities contribute to ensuring that Australians can have trust and confidence in the content and services available to them.

Methodology

We will identify bid proposals and activity workplans relevant to each compliance priority and undertake a qualitative assessment of these to see if each priority has been informed by a risk-based assessment of harm. The risk-based assessment will include considering factors set out in our compliance and enforcement policy.

Target	2023–24	2024–25	2025–26 Current
Compliance priorities are informed by a risk-based assessment of harm	N/A*	N/A*	Met

2025–26 corporate plan and PBS links

- Corporate plan, p.43
- PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information

Regulator performance principles

Risk-based and data-driven

**Measure was first introduced in 2025–26*

Our communications content and services compliance priorities are informed by an assessment of potential risks and harm to ensure regulatory effort is directed towards issues that pose the greatest potential harm to consumers and the community. By identifying and prioritising areas of highest risk, we can target compliance activities where they are likely to have the greatest impact, supporting consumer trust and confidence in communications content and services.

We assessed performance through reviewing compliance priority proposals, work plans, risk assessments, project risk registers and other decision-making documentation. The assessment examined whether compliance priorities and associated activities were informed by a documented risk-based assessment of harm, consistent with our compliance and enforcement framework.

During 2025–26, we maintained 4 communications content and services compliance priorities:

- TV prominence – supporting access to Australian TV
- disrupting mobile number fraud
- compliance with Triple Zero and public safety requirements
- enforcing new rules to support telco consumers affected by domestic and family violence.

Assessment of the relevant documentation confirmed that each priority was informed by consideration of actual and potential harms, including consumer impacts, emerging risks and regulatory priorities. Risk assessments were used to support priority setting, activity planning and the allocation of regulatory resources across the compliance program. The assessment found that all compliance priorities and associated activities were informed by a risk-based assessment of harm. The target was therefore met.

The results against our compliance priorities are reported annually and are available on our website.

Performance objective 5: The ACMA's regulatory activities contribute to Australians having access to diverse media content and services

Performance measure 5.1: Enforcement decisions to accept or give agreed measures, enforceable undertakings or remedial directions, or to seek injunctions deliver improved compliance by the relevant regulated entity

Description

Under our compliance and enforcement policy, we adopt a strategic risk-based approach, which recognises that breaches of the rules established by Acts and instruments will be dealt with effectively and efficiently. We take regulatory action commensurate with the seriousness of the breach and the level of harm.

Methodology

We will identify and monitor each entity that is subject to agreed measures, enforceable undertakings, remedial directions or injunctions required to be reported to us. We will identify the number of obligations that the entity complies with, as well as if there were subsequent findings of non-compliance for the same compliance issue. This will indicate whether the enforcement actions are delivering improved compliance.

Target	2023–24	2024–25	2025–26 Current
90% of deadlines met	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p.44
- PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information

Regulator performance principles

Collaboration and engagement

We use a range of compliance and enforcement tools, including agreed measures, enforceable undertakings, remedial directions and injunctions, to address non-compliance and promote improved regulatory outcomes. These actions are intended to secure compliance with regulatory obligations, encourage sustained behavioural change and reduce the likelihood of future non-compliance. Effective enforcement supports consumer trust and confidence in communications content and services by ensuring entities are held accountable for meeting their obligations.

Performance was assessed through 2 indicators:

- The proportion of reporting obligations met by entities subject to enforcement action.
- The proportion of entities subject to subsequent findings of non-compliance for the same or substantially similar issues after enforcement action has concluded.

Together, these indicators assess both immediate compliance with enforcement requirements and the longer-term effectiveness of regulatory intervention in achieving ongoing compliance outcomes.

During 2025–26, there were 138 reporting obligations associated with agreed measures, enforceable undertakings, remedial directions and injunctions. Of these, 126 reporting deadlines were met, resulting in a 91% compliance rate and exceeding the 90% target.

Across the period, we monitored 37 entities under enforcement action, with only one entity (less than 1%) subject to subsequent findings of non-compliance for the same or substantially similar issues. This result remained within the target threshold of less than 10%, indicating that enforcement actions were generally effective in supporting sustained compliance and reducing repeat non-compliance.

Performance was influenced by a small number of missed reporting deadlines, which in some cases were attributable to operational constraints within regulated entities, including the temporary unavailability of key personnel. In response, we strengthened engagement with regulated entities and implemented additional reminder and follow-up processes to support timely fulfilment of reporting obligations. These measures are expected to contribute to improved performance against reporting deadlines in future reporting periods.

The low rate of subsequent non-compliance demonstrates that enforcement actions were largely effective in achieving their intended purpose of improving ongoing compliance. The results indicate that entities subject to enforcement action generally maintained compliance following regulatory intervention, providing evidence that our compliance and enforcement framework is contributing to sustained behavioural change. This supports the effective administration of communications and content regulation, and contributes to consumer trust and confidence in communications content and services.

Table 1.9: Summary of agreed measures, enforceable undertakings, remedial directions and injunctions 2025–26

Enforcement decisions	Number of deadlines	Number of deadlines met	Number of subsequent findings of non-compliance	Overall % of compliance result
Agreed measures	6	4	0	
Enforceable undertakings	100	98	1	
Remedial directions	32	24	0	
Injunctions	0	0	0	
Total	**138**	**126**	**1**	**91%**

Performance measure 5.2: Community broadcasting licence renewal decisions are made within the statutory timeframes			
Description We are responsible for community broadcasting licensing and renewal decisions. Community broadcasting plays an important role in Australia, delivering content that is diverse and relevant to the local community. The goals of community broadcasters are to: • promote a diverse range of broadcasting for the Australian public • develop and reflect Australian identity, character and cultural diversity • provide local content. **Methodology** We will use a quantitative assessment of whether community broadcasting licence renewal decisions were made within the statutory timeframes. We will identify licences due to expire in the relevant financial year where an application for renewal has been received from the licensee and compare the date the renewal decisions were made to the licence expiry dates.			
Target	**2023–24**	**2024–25**	**2025–26 Current**
100% of decisions made within statutory timeframes	Met	Met	Met
2025–26 corporate plan and PBS links			
• Corporate plan, p.45 • PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information			
Regulator performance principles			
Continuous improvement and building trust			

We are responsible for community broadcasting licensing and renewal decisions. Community broadcasting services play an important role in delivering diverse and locally relevant content, supporting cultural diversity, community participation and local representation across Australia. Timely renewal decisions help ensure the continuity of these services and provide certainty to licensees and the communities they serve.

We assessed performance by reviewing all community broadcasting licences due to expire during the reporting period and determining whether renewal decisions were made within the applicable statutory timeframes prescribed under the *Broadcasting Services Act 1992*. This included both on-time and late renewal applications, with decision deadlines calculated in accordance with legislative requirements.

During the period, we implemented a new community broadcasting licence renewal process, designed to improve efficiency for licensees while balancing the need for regulatory oversight. When licensees are selected for a detailed assessment, we generally take into account the extent to which the service meets the community's current and future needs, the nature and diversity of interests in the community, the extent to which the service provides material that is significant to the local community, other broadcasting services in the same licence area and whether the licensee is able to continue to provide the service.

Between 1 July 2025 to 30 June 2026, we approved 51 community broadcasting licence renewal applications. All 51 renewal applications were granted and all renewal decisions were made within the applicable statutory timeframes, resulting in the target being met. Most decisions (65%) were made between 2 and 5 months ahead of statutory deadlines, demonstrating proactive management of licence renewals.

The result reflects the effectiveness of our licensing processes, including early engagement with licensees, active monitoring of upcoming licence expiry dates and timely assessment of renewal applications. By ensuring renewal decisions were made within statutory timeframes, we supported the uninterrupted provision of community broadcasting services and continued access to diverse, locally-relevant and community-focused content.

Overall, the results demonstrate that we effectively administered community broadcasting licence renewals during the reporting period. The target was fully met, providing assurance that licensing decisions are made in a timely manner and support confidence in the administration of Australia's broadcasting framework.

Table 1.10: Community broadcasting license renewals, 2025–26

Licence	Number of renewal applications processed	Number of renewal applications processed within statutory timeframes	Overall % of renewal applications processed within statutory timeframes
Community television (CTV) broadcasting	0	0	N/A*
Community radio broadcasting	51	51	100%
Total	**51**	**51**	**100%**

**No CTV broadcasting renewal applications were received in 2025–26*

Performance measure 5.3: Media control notifications and captioning order applications are processed within statutory timeframes			
Description We are responsible for monitoring and enforcing statutory control and media diversity rules, including managing registers with information about the control of media operations. We are also responsible for processing applications for target reduction or exemption orders from captioning obligations by broadcasters. **Methodology** To assess if we met timeframes, we will compare the date that media control notifications and captioning applications were received with the date the notifications or applications were processed.			
Target	**2023–24**	**2024–25**	**2025–26 Current**
100% of notifications and applications processed within statutory timeframes	Met	Met	Not met
2025–26 corporate plan and PBS links			
• Corporate plan, p.46 • PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information			
Regulator performance principles			
Continuous improvement and building trust			

We administer Australia's media control and media diversity framework, which promotes transparency in media ownership and helps to ensure the public, industry and government have access to accurate information about who controls media operations. We are also responsible for processing applications relating to captioning obligations, which support the accessibility of broadcasting services for Australians who rely on captions. Timely processing of notifications and applications provides certainty to industry participants and supports effective administration of the regulatory framework.

We assessed performance by reviewing all media control notifications and captioning order applications received during the reporting period and determining whether they were processed within the applicable statutory timeframes.

For media control notifications resulting in changes to the Register of Controlled Media Groups (RCMG), the statutory timeframe is 2 business days after receipt.

Captioning order applications are assessed against the relevant legislative decision-making timeframes.

The target of 100% of notifications and applications processed within statutory timeframes was not met.

The delays were primarily attributable to IT system issues, which affected processing efficiency. While most delayed transactions were completed shortly after the statutory deadline, these delays impacted overall compliance with the measure.

During the reporting period, we received:

- 23 media control notifications, resulting in 370 RCMG actions. Actions relating to 20 media control notifications were processed within the statutory 2-business days
- one captioning exemption order, which was processed within the statutory 90 days.

This measure is designed to demonstrate our efficiency in administering media control and captioning regulatory functions, supporting transparency, compliance and accessibility in the media sector. The 2025–26 results indicate that, while we were largely effective in processing media control changes in a timely manner, system constraints limited full compliance with statutory timeframes.

The overall result of 87.5% is driven by the media control notification performance and falls below the threshold for partial met (90–99%). The measure is assessed as not met. Although the statutory timeframe was exceeded for a small number of notifications, the delayed transactions were completed shortly after the deadline. No broader impacts arising from the delays were identified.

Table 1.11: Applications completed within statutory timeframes

Application	Number of change notifications or captioning applications received	Number of change notifications or captioning applications processed within statutory timeframes	Overall % of applications processed within statutory timeframes
Media control notifications			
Changes to the RCMG	23	20	86.96%
Captioning order applications			
Target reduction order	0	0	N/A
Exemption order	1	1	100%
Total	**24**	**21**	**87.5%**

Performance measure 5.4: Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received

Description

Certain broadcasters are required to broadcast a minimum amount of Australian content and report to us annually. There are also rules about showing captions on some programs that broadcasters must report on to us each year. We use this data to prepare and finalise the following reports:

- content compliance report (metropolitan networks)
- content compliance report (regional networks)
- free-to-air broadcasters and subscription TV licensees captioning compliance report.

Methodology

We will compare the dates when industry data was received with the dates the reports were finalised to assess whether the annual compliance results for Australian content and captioning reporting were finalised within 6 months.

Target	2023–24	2024–25	2025–26 Current
Annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received	Met	Met	Met

2025–26 corporate plan and PBS links

- Corporate plan, p.47
- PBS, Outcome 1, Program 1.2: Consumer safeguards, education and information

Regulator performance principles

Collaboration and engagement

We monitor compliance with Australian content and captioning obligations that apply to commercial television broadcasters and subscription television licensees. These obligations support the availability of Australian content and the accessibility of broadcasting services for Australians who rely on captions. The timely assessment and publication of compliance results promotes transparency, provides accountability to industry and the public, and supports confidence in the effectiveness of the regulatory framework.

We assessed performance by comparing the date compliance reports were received from broadcasters with the date compliance assessments were finalised and published. The target is achieved where annual compliance results for Australian content and captioning reporting are finalised within 6 months of reports being received.

For Australian content compliance reporting, reports were received by 31 March 2025, giving the ACMA until 30 September 2025 to assess and finalise the reports. We finalised our report on 17 July 2025 and published it on 14 August 2025, both within the required timeframe. New Eligible Drama Expenditure results were received by 31 August 2025, giving the ACMA until 28 February 2026 to assess and finalise the reports. We finalised our report on 27 November 2025 and published on 3 December 2025, also within 6 months. For captioning compliance, reports were received by 29 September 2025, giving the ACMA until 28 March 2026 to assess and finalise the reports. We finalised the assessment results on 28 October 2025 and reports were published on 5 November 2025, well within the required timeframe.

We finalised and published all compliance reporting activities for both Australian content and captioning within the 6-month timeframe. As a result, 100% of the target was achieved and the measure is assessed as met. These results demonstrate that we effectively delivered timely compliance assessments across both reporting streams, consistent with the intent of the measure. By meeting the target in full, we reinforced transparency in regulatory reporting, enabled timely identification and management of compliance issues, and supported public and industry trust, contributing to Australians' ongoing access to diverse, high-quality and compliant media content and services.

Management and accountability

This section details governance, staffing arrangements, and financial and property management. It applies to both the ACMA and eSafety, unless specified. For eSafety's specific governance and administrative information, refer to Part 2 of this annual report (page 245).

Governance

The ACMA is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act). The ACMA Chair is the accountable authority under the PGPA Act and the agency head for the purpose of the Public Service Act.

The Authority is the statutory decision-making body of the agency, consisting of the ACMA Chair, Deputy Chair and at least one (but no more than 7) other members. Authority members are appointed by the Governor-General, and associate members are appointed by the respective minister. The 2 current associate members of the Authority are appointed under cross-appointment arrangements with the ACCC to support collaboration between the sectoral and economic regulators. The *Code of conduct for Authority members and associate members* sets out the Authority's strategic intent, approach to business, duties, responsibilities, and the culture and values that guide its work.

The Executive Management Committee (EMC) meets regularly to assist the Chair in carrying out our statutory responsibilities. The EMC provides governance oversight and strategic direction, and supports the Chair in:

- setting and communicating strategic priorities
- ensuring compliance with the PGPA Act and other whole-of-government frameworks
- monitoring organisational risks
- allocating resources to meet current and future priorities
- establishing agency-wide policies and procedures
- promoting organisational culture and values
- tracking performance against the corporate plan
- monitoring regulatory reform, compliance and enforcement activities.

The EMC consists of the ACMA's senior leadership team – the Chair (as Agency Head), Deputy Chair and the 5 Senior Executive Service (SES) Band 2 General Managers.

The Enterprise Project Group (EPG) is a sub-committee of the EMC and supports the effectiveness of our investments in significant projects. The EPG advises on the prioritisation of projects requiring our resources and provides oversight and assurance of major projects, projects outside approved tolerances and other projects as determined by the Chair or the EPG. The EPG was chaired by the Deputy Chair and met bi-monthly during 2025–26.

Corporate planning

Our *Corporate plan 2025–26* outlined the strategic approach to achieving our purpose by setting out our medium- to long-term priorities over 4 years.

During 2025–26, the EMC reviewed the agency's progress in achieving our performance measures and targets outlined in the PBS and corporate plan. Our success in achieving our purpose, outcomes and the alignment of our activities in relation to the regulator performance principles is reported in our annual performance statements.

Risk management and fraud and corruption control

We maintain systems of risk management and fraud and corruption control in accordance with the PGPA Act, the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) and Commonwealth policies.

Our risk management framework is a set of documents that articulates the approach for managing risk in the ACMA. It supports effective decision-making and creates a shared understanding of our risks, including controls and treatments. The framework is designed to identify our risks transparently and systematically through standardised processes.

The framework provides guidance to staff on their risk management responsibilities, including making risk-aware decisions and communicating risks to stakeholders. It is consistent with the Commonwealth Risk Management Policy. We are continuing to strengthen the effectiveness of our risk controls and enhance measures to identify, manage and escalate emerging risks.

The EMC considers and endorses updates of our enterprise risk registers on a quarterly basis. This involves reviewing relevant risk registers, identifying contributing risk factors, evaluating existing controls and allocating resources to mitigate identified risks.

Our Fraud and Corruption Control Policy outlines our approach to managing fraud and corruption, including designated responsibilities and ongoing strategies for risk mitigation to protect public money, property and information. The policy provides guidance to staff on managing the risks and incidents of fraud and corruption, as well as how to prevent, respond to and report fraud and corruption. It aligns with the requirements of the Commonwealth Fraud and Corruption Control Framework, which is managed by the Attorney-General's Department, Department of Finance and the Commonwealth Fraud Prevention Centre.

To strengthen our internal controls and governance arrangements, we conduct fraud and corruption risk assessments, implement fraud and corruption prevention measures, raise awareness among staff about fraud and corruption risks, establish clear reporting mechanisms and respond to allegations of fraud or corruption. All instances of suspected fraud and corruption and all investigations are recorded in the agency's internal Fraud and Corruption Register and reported to the Audit and Risk Committee (ARC).

We have also implemented a dedicated Integrity Framework. This framework consists of initiatives that provide support and guidance to all staff and promote a pro-integrity culture.

Audit

We regularly review our governance and assurance systems, as well as our performance frameworks, and take steps to improve our existing strong foundations. The ARC and internal auditors provide expert advice to inform our continuous improvement activities.

During 2025–26, the ARC met 5 times and considered key corporate and regulatory processes. The ARC reviewed all internal and relevant external audit activity and reported on performance against its charter. Key areas of focus for the ARC included:

- the ACMA's and eSafety's governance and performance reporting
- the Australian Cyber Security Centre's Essential Eight implementation
- mitigation strategies to address increasing cybersecurity risks
- entity risk oversight and management
- audit coverage of the ACMA's and eSafety's programs.

Over the reporting period, RSM Australia provided our internal audit services. We completed 9 internal audits, which the ARC accepted. The ARC monitors all audit recommendations and reviews closed recommendations to ensure implementation over the longer term.

Details of the ARC, including a link to its charter, are included in Appendix 1.1 (page 85).

External scrutiny

During 2025–26, there were:

- no decisions of administrative tribunals or decisions of the Australian Information Commissioner that had, or may have, a significant impact on our operations
- no reports on our operations from the Commonwealth Ombudsman
- no reviews of our capability released.

Judicial decisions

There was one judicial decision, which has had or may have a significant impact on our operations and is summarised below.

Australian Communications and Media Authority v Jones (No 6) [2025] FCA 1477

In November 2025, the Federal Court found that Mr Rhys Edward Jones and Brisbane Poker Pty Ltd (Brisbane Poker) provided prohibited interactive gambling services in contravention of s 15(2A) of the *Interactive Gambling Act 2001* (Cth) (IGA). The Federal Court also noted that Mr Brenton Lee Buttigieg admitted to contravening s 15(2A) of the IGA by aiding and abetting the provision of the services.

These findings were the result of proceedings commenced by us in April 2022 alleging that 4 respondents had provided online poker services that are prohibited under the IGA. The Federal Court found that the relevant services allowed members of the public to play online poker against other players using virtual chips that could be purchased and sold for real money.

Default judgment was previously delivered against Diverse Link Pty Ltd on 23 March 2023. The Federal Court imposed a $5 million pecuniary penalty on Diverse Link (Australian Communications and Media Authority v Jones (No 4) [2023] FCA 834).

The ACMA appeared before the Federal Court on 24 March 2026 to make submissions on the penalties to be imposed for the contraventions established against Brisbane Poker, Mr Jones and Mr Buttigieg.

On 6 July 2026, the Court ordered $24.24 million in penalties against providers and promoters of prohibited online poker services operated under the names PPPfish, Shuffle Gaming and Redraw Poker. The Court ordered the following pecuniary penalties for contravening the IGA:

- $15 million against Brisbane Poker
- $9 million against Mr Rhys Edward Jones
- $240,000 against Mr Brenton Lee Buttigieg.

Australian National Audit Office performance audits

We were not subject to any performance audits by the Auditor-General during the period.

Parliamentary committees

Inquiry into National Cultural Policy

In May 2024, the Senate Standing Committee on Environment and Communications published an interim report on National Cultural Policy. In its report, the committee recommends the Australian Government prioritises the introduction of its legislative reforms for local content requirements for streaming services to the Australian Parliament (Recommendation 3).

In November 2025, the government delivered this recommendation with the passage of the *Communications Legislation Amendment (Australian Content Requirement for Subscription Video on Demand (Streaming) Services) Act 2025* (the Act). The Act amends the *Broadcasting Services Act 1992* to introduce Australian content expenditure obligations for certain subscription video on demand (SVOD) services (such as major streaming platforms) and expands our functions by making it the administrator and regulator of the new content requirements for streaming services.

Select Committee on Information Integrity on Climate Change and Energy

On 30 July 2025, the Senate appointed a select committee on Information Integrity on Climate Change and Energy to inquire into the prevalence and impacts of misinformation and disinformation that relates to climate change and energy. The final report was tabled on 24 March 2026, with one of the 21 recommendations directly relating to the ACMA:

- Recommendation 12: The committee recommends the Australian Government consider how quality of data reported to the Australian Communications and Media Authority from the digital platforms to include for example, thematic breakdown of their reporting inclusive of climate and energy data, denominator data, removal actions and paid advertising related to climate and energy.

Two additional recommendations are potentially significant for the ACMA:

- Recommendation 11: The committee recommends the Australian Government consider legislative or regulatory reform which identifies psychosocial harms, places the onus of responsibility in addressing these harms onto digital platforms and monitors effectiveness of their mitigations.
- Recommendation 14: The committee recommends the Australian Government consider how to improve the complaints resolution process, including about false and misleading information online.

Telecommunications Legislation Amendment (Universal Outdoor Mobile Obligation) Bill 2025

On 5 March 2026, the Senate referred the Telecommunications Legislation Amendment (Universal Outdoor Mobile Obligation) Bill 2025 to the Environment and Communications Legislative Committee for inquiry. The final report, published in May 2026, recommends that the Senate pass the bill.

The bill amends the *Telecommunications (Consumer Protection and Service Standards) Act 1999* to establish a regulatory framework for a Universal Outdoor Mobile Obligation to ensure that baseline mobile coverage is reasonably available outdoors to all people in Australia on an equitable basis; and *Competition and Consumer Act 2010* and *Telecommunications Act 1997* to make consequential amendments. Passage of the bill will have significant operational implications for the ACMA, particularly in enforcement, regulatory development, spectrum management and delegated decision-making.

Triple Zero service outage

On 28 October 2025, the Senate referred the matter of Triple Zero service outages to the Environment and Communications References Committee for inquiry. We attended a number of public hearings throughout 2025–26 and continue to support the inquiry. The final report is due to be published on 14 September 2026.

Royal Commission on Antisemitism and Social Cohesion

On 8 January 2026, the Australian Government announced the establishment of the Royal Commission on Antisemitism and Social Cohesion.

The ACMA received 2 'Notice to Produce and Notice to Give Information in Writing'. We responded to these notices by the dates required in June 2026. The information provided to the Royal Commission included a witness statement from the Chair of the ACMA, a register of complaints relating to potential antisemitism in broadcast media received by the ACMA between January 2020 and May 2026, an explanation of the ACMA's regulatory remit and details of the ACMA's complaints handling procedures.

Public hearings commenced from 4 May 2026. The ACMA is due to appear before the Royal Commission on 10 July 2026 as part of Hearing Block 3, which focuses on the dissemination of antisemitic content and other forms of hateful speech in the online environment, as well as antisemitism in traditional media and broadcasting.

The Royal Commission is expected to table its final report by 18 December 2026.

Legal

Freedom of information

Under Part II of the *Freedom of Information Act 1982* (the FOI Act), agencies and departments subject to the FOI Act are required to publish information as part of the Information Publication Scheme (IPS). The ACMA is an agency for the purpose of the FOI Act.

Information about our IPS, including the agency plan, can be found at acma.gov.au/freedom-information.

Sunsetting

During 2025–26, we continued the work that flows from the 'sunsetting' regime in the *Legislation Act 2003*. Under the sunsetting provisions of the Legislation Act, most of the legislative instruments made by Commonwealth entities, including the ACMA, are automatically repealed (or sunset) 10 years after they are first registered as law.

With reference to the reporting period, there were originally 32 legislative instruments that were due to sunset on either 1 October 2025 or 1 April 2026. Of those:

- 25 instruments were remade during 2025–26 or earlier
- 7 instruments were allowed to sunset, without being replaced, as we determined that no replacement instrument was necessary.

Directions and instruments

Section 57 of the ACMA Act requires copies of certain directions and instruments to be included in our annual report, including directions given to us by the minister under section 14 of the ACMA Act, and instruments (directions) given by us to a carrier or carriage service provider under section 581 of the Telecommunications Act during the financial year.

Additionally, section 67 of the ACMA Act requires us to maintain a register of all directions given to us under that Act or any other Act. The register is published on our website.

In 2025–26, the minister did not give the ACMA any directions under section 14 of the ACMA Act.

The minister gave the ACMA 2 directions under section 125AA of the Telecommunications Act in 2025–26, directing us to make standards relating to mobile coverage maps and network outage registers.

We did not give any directions under section 581 of the Telecommunications Act during the reporting period.

Corporate support services provided by the ACMA to eSafety

The ACMA provides a range of corporate support services to the eSafety Commissioner and their office under a memorandum of understanding, including:

- financial support
- procurement and contract management
- accommodation and facilities, including security and reception services
- information and communications technology (ICT)
- human resource management and support.

Financial performance and management

Our financial management activities ensure that we appropriately resource and support our business areas to deliver our key activities. During 2025–26, we improved access to quality financial information for internal and external stakeholders. We also met all statutory budgeting and reporting requirements, and deadlines set by the Department of Finance and Treasury.

In accordance with paragraph 17AG(2)(d) of the PGPA Rule, no instances of significant non-compliance with the finance law were reported to the portfolio minister or the Minister for Finance during the reporting period.

Our financial statements for 2025–26 were prepared in accordance with section 42 of the PGPA Act. The Australian National Audit Office was given full access to all records and premises to enable it to perform its role and issue an unmodified audit opinion on our 2025–26 financial statements and notes (see Appendix 1.14 of this report).

Activities administered on behalf of government

We collect income on behalf of the Australian Government through broadcasting, radiocommunications and telecommunications taxes, levies, fees and charges. We also administer non-regular income from spectrum auctions. All administered income we collect, including through cost recovery, is returned to consolidated revenue.

We collected income of $952.6 million on behalf of government in 2025–26. This was primarily made up of:

- the revenue recognition of the spectrum licences: $275.0 million
- the Regional Broadband Scheme (RBS) charge: $252.3 million
- the Telecommunications Industry Levy (TIL): $217.3 million
- radiocommunications taxes (including apparatus licence tax): $82.7 million
- telecommunication numbering charges: $60.0 million
- the Annual Carrier Licence Charge (ACLC): $34.2 million
- the National Self-Exclusion Register (NSER): $14.3 million
- fines and penalties revenue following the outcome of a number of investigations: $12.7 million.

Our administered expenses totalled $2.010 million, comprised of eSafety grant expenditure related to eSafety's Preventing Tech-based Abuse of Women Grants Program.

As at 30 June 2026, we held $254.1 million in administered assets, primarily related to the RBS charge and the ACLC receivables. We also held $3.386 billion in administered liabilities for unearned revenue related to radiocommunications licences paid in advance.

Departmental activities

We recorded a net cash operating deficit of $3.6 million in 2025–26 after excluding depreciation and amortisation and the impacts of Australian Accounting Standards Board (AASB) Accounting Standard 16 Leases accounting adjustments. We had an unexpected impairment write-down during the year contributing to this deficit.

After accounting for depreciation and amortisation, the impacts of AASB 16 Leases accounting adjustments and changes in the asset revaluation reserve, we recorded a total comprehensive loss of $20.5 million for 2025–26. This reflects net cash appropriation arrangements where there is no appropriation for depreciation and amortisation expenses, as entities receive a separate capital budget provided through equity appropriations.

As at 30 June 2026, we had a positive net asset position of $92.5 million. Assets totalled $162.4 million, with liabilities totalling $69.8 million, including lease liabilities, employee provisions and supplier accruals.

Resource taxes and charges

Use of Australian resources by industry attracts various taxes and charges.

Our administration of taxes, levies, fees and charges plays a key role in the planning, allocation and effective use of public resources. Table 1.12 lists these revenue items administered on behalf of government.

Table 1.12: Resource taxes and charges

Description	Revenue in 2024–25 ($m)	Revenue in 2025–26 ($m)
Regional Broadband Scheme charge	860.6	252.3
Telecommunications Industry Levy	214.6	217.3
Apparatus licence tax	77.5	77.9
Commercial broadcasting tax	53.3	0.0
Annual numbering charge	60.0	60.0
Other taxes and charges	17.4	4.7
Total taxes	**1,283.4**	**612.2**

Regional Broadband Scheme

The Regional Broadband Scheme (RBS) was established to provide long-term sustainable funding arrangements to deliver essential broadband services to regional, rural and remote Australians. Under the RBS, for the 2025–26 reporting period, a carrier or declared nominated carrier is required to pay $2.17725 per month for each eligible premise on their telecommunication network with an active fixed line that provides a designated broadband service. Carriers with fewer than 2,000 premises in a month are exempt from paying the charge for that month.

In 2025–26, we recognised the revenue related to the RBS charge to NBN Co based on an estimate of their eligible premises from 1 July 2025 to 30 June 2026. The RBS charge for other carriers recognised in 2025–26 is based on their actual assessed charge for the 2024–25 reporting period. The RBS charge reduced in 2025–26 due to a reduction in the fixed line access charge which was legislated in 2025–26 following the ACCC's review of RBS.

Telecommunications Industry Levy

Industry contributions to the Telecommunications Industry Levy (TIL) are assessed through the process set out in Division 6 of Part 2 of the *Telecommunications (Consumer Protection and Service Standards) Act 1999* (TCPSS Act). A combination of funds raised under the TIL and dedicated government funding continues to be used to meet the costs of service contracts to deliver universal service obligations, the National Relay Service, emergency call services and other public policy telecommunications outcomes. The contracts and grants are administered by the portfolio department.

The portfolio department establishes the overall levy target each year. Participants contribute proportionally to the levy based on our assessment of their eligible revenue.

Apparatus licence taxes

We impose a tax on behalf of the government for issuing radiocommunications apparatus licences to support the efficient use of spectrum and recover the indirect costs of spectrum management. The tax is calculated by a formula that makes fees consistent, equitable and transparent. The formula encourages efficiency by making taxes higher in congested locations and spectrum bands (so taxes are proportional to the bandwidth) and giving discounts for low power.

Apparatus licence tax revenue remained broadly similar between 2024–25 and 2025–26. There were minor increases in tax rates due to annual indexation, but this was offset by a modest overall decline in new licence allocations and licence renewals. Details of the current apparatus licence taxes and charging arrangements are provided in the Apparatus licence fee schedule, available on the ACMA website. Details of historical apparatus licence tax arrangements can be found in the earlier versions of the Radiocommunications (Transmitter Licence Tax) Determination 2025 and the Radiocommunications (Receiver Licence Tax) Determination 2025, accessible through the Federal Register of Legislation website.

Commercial broadcasting tax

The commercial broadcasting transmitter licence tax arrangements involve taxes being assessed on commercial radio and commercial television transmitter licences that are associated with a broadcast service licence. The amount of tax assessed for each transmitter licence is based on the frequency band, location and power emissions of the transmitter.

Commercial broadcasting transmitter licence taxes were suspended for 12 months, from 9 June 2025 to 8 June 2026. The suspension was applied through an amendment to the Commercial Broadcasting (Tax) (Transmitter Licence Tax Rebate) Rules 2024 (the Rebate Rules 2024), resulting in all taxes imposed in 'rebate period 2' (covering the dates of the suspension) receiving a 100% rebate. The suspension has since been extended for a further 2 years, until 8 June 2028, with all taxes imposed in 'rebate period 3' and 'rebate period 4' in the Rebate Rules 2024 now also receiving a 100% rebate.

The suspension period meant that all commercial broadcasting tax received a 100% rebate and tax collections reduced to zero for 2025–26.

Annual numbering charges

On behalf of the Australian Government, the ACMA collects an annual numbering charge (ANC), set at $60 million per annum, from carriage service providers (CSPs) that hold telephone numbers. CSPs are liable for the charges based on the numbers they hold on a specified census date, which in 2025–26 was 12 April 2026.

In 2025–26, the base number charge for a 10-digit number was $0.56971. Using the opportunity-cost methodology applied in previous years, 9-digit numbers were charged at $5.6971, 8-digit numbers at $56.971 and so on. Numbers used for incoming-only international services, internal network services and testing services have a reduced rate.

Geographic numbers (numbers starting with area codes such as 02, 03, 07 and 08) allocated to a CSP to provide a standard telephone service to a customer are exempt from the charge.

Other taxes and charges

The overall decline in other taxes and charges was primarily attributable to revised accounting treatment for spectrum licence revenue under Australian Accounting Standards and reduced numbering volumes.

Cost recovery charges

In accordance with the Australian Government's Charging Framework, we recover the costs of regulating the telecommunications industry. Our revenue raised from cost recovery is shown in Table 1.13.

Table 1.13: Resource taxes and charges

Description	Revenue in 2024–25 ($m)	Revenue in 2025–26 ($m)
Annual Carrier Licence Charge	31.9	34.2
National Self-Exclusion Register	12.8	14.3
Other cost recovery	3.4	4.3
Total charges	**48.1**	**52.8**

Annual Carrier Charge

The Annual Carrier Licence Charge (ACLC) is imposed under the *Telecommunications (Carrier Licence Charges) Act 1997* on participating carriers. It recovers the cost incurred by the ACMA, the ACCC and DITRDCSA for regulating entities within the telecommunications industry.

Costs arising from activities on national telecommunications interest issues are also cost-recovered through the ACLC. These include:

- coordinating engagement with the International Telecommunication Union, a telecommunications industry body or association developing industry codes under Part 6 of the Telecommunications Act
- financial assistance grants to support consumer representation in the telecommunication sector.

The total charge is allocated using the same eligible revenue assessments used for the TIL.

National Self-Exclusion Register

The National Self-Exclusion Register (NSER), known as BetStop, levy is imposed under the *National Self-exclusion Register (Cost Recovery Levy) Act 2019* on licensed interactive wagering service providers that access the register.

The NSER levy recovers the costs incurred by the ACMA and the register operator in delivering and administering the register, including operation of the service, contract management, compliance and enforcement activities, and stakeholder engagement.

The total levy is allocated based on each licensed interactive wagering service provider's use of the NSER, measured by the number of requests made to the register compared with total requests made by all providers during the levy period.

Other administered revenue

The revenue identified in Table 1.14 mainly consists of fees and fines that primarily relate to infringement notices issued following our investigations. Our investigation and enforcement activities are discussed in the annual performance statements.

Table 1.14: Other administered revenue

Description	Revenue in 2024–25 ($m)	Revenue in 2025–26 ($m)
Fines and penalties	30.5	12.7
Total charges	**30.5**	**12.7**

Procurement and contract management

Our approach to procurement activity is driven by the core principles of the Commonwealth's financial management framework. The framework encourages competition, value for money, transparency and accountability, as well as the efficient, effective, ethical and economical use of Commonwealth resources.

Our policy for procuring goods and services is in accordance with the Commonwealth Procurement Rules (CPRs) and is based on the core principle of achieving value for money. We continue to update our resource materials to accommodate legislative changes in Commonwealth procurement policy. Our procurement and contract management capability is enhanced through the use of Department of Finance training packages. This helps us comply with the requirements of the CPRs for all procurements and contract management.

During 2025–26, the ACMA and eSafety incurred a total consultancy contract expenditure of $4,648,690.43 and total non-consultancy contract expenditure of $45,702,174.40. Organisations that received the 5 largest shares or organisations that received more than 5% of the total expenditure for each category of contract for the ACMA and eSafety are shown in tables 1.18 and 1.21.

Annual reports contain information about actual expenditure on reportable consultancy and non-consultancy contracts. Information on the value of reportable consultancy and non-consultancy contracts is available on the AusTender website.

Consultants

The ACMA and eSafety engage consultants to provide specialised services when the capability or capacity to perform these in-house is not available, or where there is a requirement for either independent advice or the development of intellectual output to assist with decision making. The majority of consultants were engaged following an open approach to market and use of panel arrangements. The main categories for consultancies in 2025–26 were research and general advice.

During 2025–26, 18 new reportable consultancy contracts were entered into for the ACMA and eSafety, involving total actual expenditure of $3,116,041.36 (Table 1.15). In addition, 13 ongoing reportable consultancy contracts were active during the period for the ACMA and eSafety, involving total actual expenditure of $1,532,649.07 (Table 1.16).

Table 1.15: Number and expenditure on new consultancy contracts, 2025–26

	Number of contracts	Expenditure $ (GST inc.)
ACMA	8	478,703
eSafety	10	2,637,338
Total	**18**	**3,116,041**

This table includes both administered and departmental expenditure on consultancies

Table 1.16: Number and expenditure on ongoing consultancy contracts, 2025–26

	Number of contracts	Expenditure $ (GST inc.)
ACMA	4	710,351
eSafety	9	822,299
Total	**13**	**1,532,650**

This table includes both administered and departmental expenditure on consultancies

Table 1.17: Total expenditure on consultancy contracts, 2022–23 to 2025–26

Year	New consultancies $ (GST inc.)	Continued consultancies $ (GST inc.)
2022–23	2,524,785	1,958,055
2023–24	1,719,045	1,611,145
2024–25	2,659,211	818,256
2025–26	3,116,041	1,532,650

Table 1.18: Organisations receiving a share of reportable consultancy contract expenditure, 2025–26

Name of organisation	Organisation ABN	Expenditure $ (GST inc.)
Factor Tech Pty Ltd t/a The Factor	39644724701	1,606,248
The Social Research Centre Pty Ltd	91096153212	1,378,307
Peak Usability	33018701610	357,915
KPMG	51194660183	159,901
CyberCX Pty Ltd	90629363328	157,911

Non-consultants

The ACMA and eSafety procure goods and services to deliver agency outcomes. During 2025–26, 109 new reportable non-consultant contracts were entered into for the ACMA and eSafety involving total actual expenditure of $18,987,943.85 In addition, 195 ongoing reportable non-consultant contracts were active during the period for the ACMA and eSafety, involving total actual expenditure of $26,714,230.55.

Table 1.19: Number and expenditure on new non-consultancy contracts, 2025–26

	Number of contracts	Expenditure $ (GST inc.)
ACMA	48	14,440,332
eSafety	61	4,547,612
Total	**109**	**18,987,944**

This table includes both administered and departmental expenditure on contractors

Table 1.20: Number and expenditure on ongoing non-consultancy contracts, 2025–26

	Number of contracts	Expenditure $ (GST inc.)
ACMA	100	18,102,351
eSafety	95	8,611,880
Total	**195**	**26,714,231**

This table includes both administered and departmental expenditure on contractors

Table 1.21: Organisations receiving a share of reportable non-consultancy contract expenditure, 2025–26

Name of organisation	Organisation ABN	Expenditure $ (GST inc.)
Evolve FM Pty Ltd Facilities Trust Payment only	52605472580	10,234,776
Dataworks Group Limited (formerly IXUP Limited)	85612182368	4,403,905
Ive Group Australia Pty Ltd	58000205210	3,125,899
Talent International (ACT) Pty Ltd	95121819305	2,209,268
Data #3 Limited	31010545267	1,906,975

Contractors

The ACMA and eSafety engage contractors to perform specialised duties under direction and supervision. The policy for selecting and engaging contractors, including the use of standing panel arrangements, is in accordance with the CPRs and based on the core principle of achieving value for money.

Table 1.22: Total expenditure on contractors, 2022–23 to 2025–26

Year	ACMA $ (GST inc.)	eSafety $ (GST inc.)	Total $ (GST inc.)
2022–23	3,001,567	20,405,951	23,407,518
2023–24	2,380,369	18,243,636	20,624,005
2024–25	2,391,319	13,522,544	15,913,863
2025–26	4,976,757	6,574,774	11,551,531

This table includes both administered and departmental expenditure on contractors.
Contractor expenditure reported in this table is included in total non-consultancy expenditure in the above section

Procurement initiatives to support small business

The ACMA supports small business participation in the Australian Government procurement market, consistent with the CPRs. Small and medium enterprises (SMEs) and First Nations participation statistics are available on the Department of Finance's website.

We are Pan-European Public Procurement On-Line (PEPPOL) enabled, and support and adhere to the Payment Times Procurement Connected Policy by ensuring all business types are paid on time within 5 business days for PEPPOL-compliant e-invoices and within 20 calendar days or less for all other invoices.

The ACMA recognises the importance of ensuring that small businesses are paid on time. Further information on payment times can be found on our website.

Our procurement practices support SMEs, consistent with paragraphs 5.5 to 5.8 of the CPRs by adopting initiatives and practices including:

- using the Commonwealth Contracting Suite for procurements under $200,000
- considering the Australian Industry Participation Plans in whole-of-government procurement, where applicable
- adopting Small Business Engagement Principles (outlined in the government's Industry Innovation and Competitiveness Agenda), such as communicating in clear, simple language and presenting information in an accessible format
- using electronic systems or other processes to facilitate on-time payment performance, including the use of payment cards.

Competitive tendering

No contracts have been entered into for the delivery of government activities previously performed by a Commonwealth agency, during the reporting period.

Access by Auditor-General

No contracts have been entered into during the reporting period that prevent access by the Auditor-General.

Exemptions from reporting of Commonwealth contracts

No exemptions have been sought or granted for the non-reporting of Commonwealth contracts on AusTender.

Asset management

Our asset management procedures and policies reflect relevant legislation and best practice. Major asset categories include land, buildings, leasehold improvements, plant, equipment and intangibles, such as software that is either developed in-house or bought from third-party vendors. Assets are valued at fair value, with their carrying values and useful lives reviewed annually. Under recent revisions to the accounting standard on leases, AASB 16 Leases, the ACMA also recognises a right-of-use asset for its major office leases.

At the end of 2025–26, we had a total value of $82.4 million in net non-financial assets (excluding pre-payments).

Property management

Our Property Management Plan enables us to continue to proactively meet our core business objectives and provide cost effective and fit-for-purpose office accommodation and monitoring sites.

Ecologically sustainable development and environmental performance

Integrating energy-efficiency practices allows us to reduce our energy costs and decrease the overall consumption of resources.

In 2025–26, we continued to mitigate the effects of our impact on the environment through:

- using electronic document management systems and web-based information-sharing tools to reduce or eliminate the need to print and retain paper copies
- using video conferencing to reduce the need for local and interstate travel
- identifying and implementing ways to improve the energy efficiency of our facilities
- ensuring new leases comply with the Australian Government's energy policy
- procuring energy-efficiency equipment and lighting, including smart lighting systems that activate only when work areas are occupied
- supplying recycling facilities in all work areas
- using 100% recycled copy paper
- producing environmentally sustainable communications products, including using alternatives to paper products and forms whenever possible
- using sustainably sourced products, ICT goods and furniture items in line with the Commonwealth's Environmentally Sustainable Procurement Policy during the design phase of the Melbourne offices re-fit project. This included:
  - repurposing existing furniture wherever possible to reduce waste and minimise the impact and emissions of manufacturing new items
  - minimising waste and material use in office and bathroom upgrades by retaining existing tiling and replacing cupboard doors rather than undertaking full cabinetry replacements
  - using recycled tyre rubber as a sustainable alternative to traditional garden mulch, contributing to a longer-lasting and lower-maintenance solution
  - installing new energy efficient LED lighting to minimise emissions and electricity use.

Australian Public Service Net Zero 2030

Australian Public Service Net Zero 2030 is the government's policy for the Australian Public Service to reduce its greenhouse gas emissions to net zero by 2030.

In 2025–26, we were accountable for total carbon emissions measured at 552.90 tonnes of CO2 equivalent. Energy consumption represented approximately 70% of our total emissions, with air and ground travel and vehicle fleet management at 21% and 8%, respectively, contributing to the balance of greenhouse gas emissions.

Our strategic implementation of renewable energy sources and the acquisition of certified green power offers viable solutions to lower our overall carbon footprint. These eco-friendly alternatives present a sustainable pathway to the future reduction of our carbon emissions originating from electricity consumption. Additionally, we also acknowledge that adopting alternative modes of travel and options for our vehicle fleet, such as low emission vehicles, or leveraging off new technology for virtual meetings will significantly curb carbon emissions associated with business air and land travel.

Table 1.23: 2025–26 greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (location-based approach)	N/A	356.94	27.45	384.39
Natural gas	–	N/A	–	–
Solid waste	–	N/A	4.59	4.59
Refrigerants	–	N/A	N/A	–
Fleet and other vehicles	36.30	N/A	8.92	45.22
Domestic commercial flights	N/A	N/A	116.61	116.61
Domestic hire car	N/A	N/A	2.09	2.09
Domestic travel accommodation	N/A	N/A	–	–
Other energy	–	N/A	–	–
Total t CO2-e	**36.30**	**356.94**	**159.66**	**552.90**

Table presents emissions related to electricity usage using the location-based accounting method CO2-e = Carbon Dioxide Equivalent

Table 1.24: 2025–26 electricity greenhouse gas emissions

Emission source	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e	Electricity kWh
Electricity (Location Based Approach)	356.94	27.45	384.39	543,001.33
Market-based electricity emissions	285.39	38.76	324.15	352,332.99
Total renewable electricity consumed	N/A	N/A	N/A	190,668.34
Renewable Power Percentage[1]	N/A	N/A	N/A	93,668.34
Jurisdictional Renewable Power Percentage[2, 3]	N/A	N/A	N/A	96,783.41
GreenPower[2]	N/A	N/A	N/A	–
Large-scale generation certificates [2]	N/A	N/A	N/A	–
Behind the meter solar[4]	N/A	N/A	N/A	–
Total renewable electricity produced	N/A	N/A	N/A	–
Large-scale generation certificates [2]	N/A	N/A	N/A	–
Behind the meter solar[4]	N/A	N/A	N/A	–

Table presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO2-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).
[1] Listed as Mandatory renewables in 2023–24 annual report. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
[2] Listed as Voluntary renewables in 2023–24 annual report.
[3] The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage

Waste management

We are committed to protecting the environment through implementing efficient and effective waste management programs, including segregated waste streams and co-mingled recycling. Our aim is to increase the amount of recycled waste as a proportion of total waste. The increase in digital record-keeping has reduced office paper consumption and the amount of paper waste sent for recycling.

Additional efforts include recycling toner cartridges, batteries and mobile phones to divert these items from landfill and toward sustainable programs.

We also have a partnership that provides secure IT asset disposal and e-waste management services. Our partner is an accredited e-waste recycler (AS/NZS 5377) that holds relevant ISO certifications in safety (OHS Management System 45001), information security Management System (ISO 27001), Quality Management System (ISO 9001) and Environmental Management System (ISO 14001).

Security

All statutory reporting requirements were met in 2025–26, including mandatory participation in the Protective Security Policy Framework compliance reporting conducted by the Department of Home Affairs.

During the year, we also undertook a comprehensive review of the accreditation of our office premises security zones and implemented a range of updated security policies, including new security training and scenario testing for staff.

Strategic Commissioning Framework

In 2025–26, we took steps to bring core work in-house in line with the APS Strategic Commissioning Framework. Our targets for 2025–26 aimed to bring $4,259,090 (GST excl.) of core work in-house across administration, and ICT and digital job families. This target was achieved with an actual reduction of $4,344,770 (GST excl.) in relevant supplier expenditure in 2025–26.

Our people

At 30 June 2026, the ACMA had 745 APS staff, 239 of whom work in eSafety. Staff were located mainly in our central offices in Canberra, Melbourne and Sydney.

Workforce initiatives

Over the reporting period, we continued our focus on developing a talented, dedicated, innovative and committed workforce who work cohesively to achieve a common goal, embody integrity and fairness, and ensure accountability and transparency.

Throughout 2025–26, we progressed a range of strategic HR initiatives to strengthen organisational culture, capability and compliance. We implemented a series of workplace policies, introduced a new HR compliance reporting dashboard and continued to enhance our WHS management arrangements. The reporting period also saw a significant investment in performance and development, with the launch of the new Performance and Development Framework for non-SES staff and the delivery of a 360-feedback program for the SES cohort. We continued to foster an inclusive and respectful workplace by progressing initiatives under the Reconciliation Action Plan (RAP) and Diversity and Inclusion Strategy. This included developing a new Innovate RAP, appointing a new RAP Champion and 2 new Disability Champions, and establishing a RAP Governance Group and Diversity and Inclusion Working Group to support ongoing implementation and accountability. These, along with other HR initiatives, aim to create a workforce and workplace to which our staff feel respected and want to belong.

We also continued to enhance our HR data, systems and workforce planning capabilities to support effective people management and ensure we have the workforce capacity and capability required to deliver our objectives over the longer term.

Entry-level programs

Our entry-level programs target university graduates and junior-level employees embarking on their APS careers by developing their skills and capabilities through various roles and rotations across the organisation. During the reporting period, we welcomed 5 graduates sourced through the Australian Government Graduate Program using the generalist and STEM recruitment streams.

Capability development

In line with our Organisational Capability Framework, Diversity and Inclusion Strategy and RAP, we continued to strengthen workforce capability and organisational resilience through targeted learning and development initiatives. Training was delivered across a range of areas, including influencing and negotiation, government writing, managing complex client interactions and effective performance conversations. We placed a strong emphasis on psychosocial risk, mental health and wellbeing, providing specialist training for staff through accidental counsellor and resilience programs. We supported staff in addressing individual capability needs through dedicated programs linked to their performance and development plans.

We invested in leadership development through a targeted EL1 talent program, delivered over 6 months. The program focused on self-awareness, strategic leadership, leading others and complex decision making, supported by group and individual coaching.

In 2025–26, our net expenditure on employee learning and development (including eSafety and ACMA staff) was $1,307,380 (GST excl.). This included general training, conferences, seminars and study assistance. A total of 17 employees were supported through our study assistance program to pursue tertiary qualifications in fields such as law, business, social work, human resources and public and social policy.

We have processes to ensure that each employee's performance and development is managed to achieve the agency's objectives. Each employee develops an annual performance plan linked to divisional, branch and corporate plans. Regular feedback, identification of development areas and annual performance assessments are key components of this process. Our new non-SES Performance and Development Framework was launched in 2025 and updated to align with the APS Performance Framework in time for the 2025–26 performance cycle. Our framework separates outcomes and behaviour expectations and places greater emphasis on regular, high-quality two-way conversations.

Workplace diversity and inclusion

We are committed to providing a supportive and respectful work environment that recognises, values and accommodates the diversity of our employees and represents the Australian community we serve.

In the reporting period, we continued to make strong progress in implementing the Diversity and Inclusion Strategy 2024–26, completing a significant number of initiatives while planning for the development of a new strategy and action plan commencing from 2027. Our strategy sets out the goals and actions required to build on our commitment to being a diverse and inclusive workforce. It aims to build a strong foundation of diversity and inclusion within the ACMA and eSafety by articulating clear actions under the following themes:

- We are purposeful and take deliberate action to enhance the diversity and inclusion of our workforce.
- We are curious and questioning and want to value the individual differences between each of us and use these to drive innovative design and delivery of our services.
- We are collaborative and want to use our difference to work better together and contribute to the broader Australian Public Service initiatives to improve diversity and inclusion.

We promoted diversity by recognising and celebrating a range of significant events, such as NAIDOC Week, Deepavali, International Day of People with Disability, International Day for the Elimination of Racial Discrimination, Ramadan, International Women's Day, International Day Against Homophobia, Biphobia, Interphobia and Transphobia (IDAHOBIT), National Sorry Day and National Reconciliation Week.

We appointed 2 Senior Executive Diversity and Inclusion Champions to provide leadership and advocacy for diversity and inclusion initiatives across the organisation. We also appointed 2 Senior Executives as Disability Champions, who joined the Australian Public Service Disability Champions Network to contribute strategic insights, advocate for disability inclusion and help identify opportunities for meaningful action.

We developed a new Innovate RAP in consultation with the RAP Working Group to replace the existing RAP that concluded during this reporting period. We worked to improve how our new RAP can contribute to the National Agreement on Closing the Gap, a shared commitment enabling Aboriginal and Torres Strait Islander peoples and governments to work together to overcome inequality and achieve equitable life outcomes. We appointed a new RAP Champion to lead the agency's ongoing efforts to build greater understanding of, and respect for, First Nations cultures and histories.

Workplace agreements and conditions

The ACMA Enterprise Agreement 2024–27 sets out the terms and conditions of employment for non-SES employees. In specific circumstances, terms and conditions are supplemented under individual flexibility agreements (see Appendix 1.2). There are no provisions for performance pay under our current enterprise agreement.

ACMA employees are provided with a range of non-monetary benefits, including salary packaging, purchased leave, reimbursing loss or damage to clothing or personal effects, and some costs associated with vacation childcare. We also provide a range of benefits to support professional development and health and wellbeing. These include flexible working arrangements, reimbursement of relevant professional association membership fees and annual influenza immunisation costs.

Terms and conditions for our SES employees are contained in determinations made under subsection 24(1) of the Public Service Act. There are currently 27 SES employees within the ACMA, 10 of whom are assigned to eSafety. Salary ranges for SES employees are in Appendix 1.2 of this report.

Non-salary benefits for SES employees may include a mobile phone, reimbursement of professional fees and allocated parking.

Consultation and workplace relations

Staff consultative forums are established under the ACMA Enterprise Agreement.

The National Work Health and Safety (WHS) Committee provides a consultative forum to consider WHS issues that concern the ACMA at an organisational level. The National WHS Committee met 4 times within the reporting period.

The National Consultative Forum (NCF) deals primarily with key strategic and change issues that affect ACMA staff. Convened by the ACMA Chair, the NCF comprises of management and employee representatives, including union delegates. The NCF met 3 times during the reporting period.

Minutes of each meeting were made available to staff via the ACMA's internal intranet site.

We participate in the Australian Public Service Commission's Employee Census, which enables us to collect employee feedback to help develop strategies to address specific workforce issues. We had a participation rate of 87% for the 2026 APS census.

Disability reporting

Australia's Disability Strategy 2021–2031 is the overarching framework for inclusive policies, programs and infrastructure supporting people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers.

All levels of government have committed to deliver more comprehensive and visible reporting under the strategy. A range of reports on progress of the strategy's actions and outcome areas is available at disabilitygateway.gov.au/ads.

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at apsc.gov.au.

Ethical standards

During the reporting period, we continued to promote the importance of ethical standards through our Accountable Authority Instructions (AAIs), human resource policies and training programs.

Each year, employees are required to undertake refresher training on important ethical responsibilities. In 2025–26, this training focused on security (including new specific cyber security awareness training), health, safety and wellbeing, bullying and harassment, and privacy awareness. We also required employees to undertake new AI fundamentals training, consistent with the Digital Transformation Agency's *Policy for the responsible use of AI in government*. Trained Harassment Contact Officers were available across the ACMA to provide advice to employees who may be dealing with workplace bullying or harassment. In consultation with staff, we reviewed our policies and procedures relating to workplace respect, behaviour, sexual harassment and suspected breaches of the APS Code of Conduct.

All new employees are required to undertake online integrity training and are encouraged to complete the APS Induction modules developed by the APSC which includes content outlining the APS Values and Employment Principles. Adherence to the ACMA and APS Values and the APS Code of Conduct is mandatory and included in all performance agreements.

We now have a centralised integrity function to manage the implementation of the new ACMA and eSafety Integrity Framework. Targeted initiatives are designed to encourage staff to report while also ensuring that staff know how to refer matters or concerns to a dedicated team for assessment and review. The team also coordinates conflicts of interest and code of conduct issues.

Health and safety

We are committed to safeguarding the health and safety of our staff, visitors and the public by:

- preventing accidents and ill-health caused by working conditions
- protecting against health hazards that may arise out of their work or the conditions in which it is carried out
- consulting with employees and other duty-holders (for example, the employers of contractors)
- maintaining an occupational environment designed to meet health, safety and wellbeing needs.

Health and safety information is provided to all new staff during induction, and staff are required to complete work health and safety (WHS) online training on a regular basis.

We continued to provide the health and wellbeing initiatives outlined in the ACMA Health and Wellbeing Framework 2022–24. These initiatives delivered programs and assistance to staff, including:

- wellness activities and focused information and support
- an influenza vaccination program with on-site vaccinations and external provider reimbursements
- reimbursement of skin checks
- assistance with costs associated with eye-testing and buying glasses for screen-based use
- access to the Employee Assistance Program.

During the reporting period, we undertook the following WHS compliance activities:

- held regular meetings with our National Work Health and Safety Committee to raise health and safety issues to management and share information
- conducted workplace hazard inspections
- undertook first-aid risk assessments of our offices
- refreshed our WHS support contacts to ensure adequate coverage across health and safety representatives, first-aid officers, harassment contact officers and WHS champions
- participated in Comcare's proactive monitoring and compliance inspection.

During the reporting period, one notifiable incident was reported to Comcare, one work health and safety investigation was conducted by Comcare and no notices were given to us under Part 10 of the *Work Health and Safety Act 2011*.

Appendices

Appendix 1.1: Committees, memberships and attendance at meetings

Authority meetings

During 2025–26, the Authority met 58 times.

Table 1.25: Attendance by members at Authority meetings, 2025–26

Authority member	Number of meetings attended
Nerida O'Loughlin, Chair	53
Adam Suckling, Deputy Chair	54
Carolyn Lidgerwood	58
Samantha Yorke	49
Anna Brakey (Associate Member)	6
Catriona Lowe (Associate Member)	13

For more details about the Authority, refer to page 15

Executive Management Committee meetings

During 2025–26, the EMC met 11 times.

Table 1.26: Attendance at EMC meetings, 2025–26

Member of Executive Management Committee	Number of meetings attended
Nerida O'Loughlin, Chair	9
Adam Suckling, Deputy Chair	11
Michael Brealey, General Manager, Communications Infrastructure Division	10
Brendan Byrne, General Manager, Legal Services Division	11
Autumn Field, General Manager, Content Division	9
Helen Owens, General Manager, Corporate and Research Division	10
Cathy Rainsford, General Manager, Consumer Division	11

Audit and Risk Committee

In its capacity as an advisory committee to the ACMA Chair, the Audit and Risk Committee met 5 times (5 regular meetings) in 2025–26.

The Audit Committee charter is available on the ACMA website at acma.gov.au/compulsory-reporting#audit-and-risk-committee-charter.

Table 1.27: Audit and Risk Committee

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Role on committee
Ian McPhee AO PSM	Public sector and industry experience, including as a company director, audit committee chair and member, chair of various governance reviews and Auditor-General for Australia 2005–15. B. Bus (Accountancy), BA (Computing Studies), FCPA, FCA, FIPAA, GAICD	5	5	$35,000	Chair
Mark Ridley	Experience as an independent member and chair of audit and risk committees for several large-sized and medium-sized Commonwealth agencies since 2011. Also assisted some entities in the oversight of ICT projects. Has held leadership roles in risk advice, internal audit and ICT project assurance for large financial services companies, other industries and state and federal governments. B. Commerce and Accounting, GAICD, FCA	4	5	$17,249	Member
Josephine Schumann	Experience as an independent member and chair of audit and risk committees. Public sector experience in finance and risk management, governance, audit and corporate reporting. BA (Urban Geography), BA (Hons), GAICD	5	5	$10,000[1]	Member

[1] *This amount is GST exclusive, as the member is not registered for GST*

ACMA advisory and consultative bodies

Consumer Consultative Forum (CCF)

Ongoing members

- Australian Communications Consumer Action Network
- Telecommunications Industry Ombudsman Limited

Set-term members

The following consumer representatives were appointed members during the reporting period. Members are generally appointed for 3-year terms. Current memberships expire in September 2027:

- First Nations Digital Inclusion Advisory Group
- Australian Communications Consumer Action Network
- Consumer Action Law Centre
- Consumer Policy Research Centre
- Isolated Children's Parents' Association of Australia
- Better Internet for Rural, Regional & Remote Australia
- NSW Business Chamber (Business NSW)
- Safe and Equal
- The Country Women's Association of NSW
- Western Community Legal Centre Limited (Westjustice).

Observers

- Australian Competition and Consumer Commission
- DITRDCSA

Numbering Advisory Committee (NAC)

Consumer representatives

- Australian Communications Consumer Action Network

Industry representatives

- Commpete Incorporated
- Australian Telecommunications Alliance (formerly Communications Alliance Ltd)
- SingTel Optus Pty Ltd
- Symbio Networks Pty Ltd (formerly MyNetFone Limited)
- Telstra Corporation Ltd
- TPG Telecom
- Verizon Pty Ltd
- Vocus Group Limited

Regulatory, government and ombudsman representatives

- Australian Competition and Consumer Commission
- DITRDCSA
- Telecommunications Industry Ombudsman Limited

Observers

- Paradigm One Pty Ltd
- ZOAK Pty Ltd

Scam Telecommunications Action Taskforce (STAT)

Members

- ACMA (Chair and secretariat support)
- Australian Competition and Consumer Commission
- Australian Securities and Investments Commission
- Australian Telecommunications Alliance
- DITRDCSA

Other entities have observer status to provide expertise on specific matters.

Industry observers

- Australian Mobile Telecommunications Association
- Commonwealth Bank of Australia
- Singtel Optus Pty Ltd
- Pivotel Group Pty Ltd
- Sinch
- Symbio Holdings Pty Ltd
- Telstra Limited
- TPG Telecom Ltd
- Twilio Inc
- Verizon Pty Ltd
- Vocus Group Ltd

Government observers

- Australia Post
- Australian Banking Association
- Australian Federal Police
- Australian Financial Crimes Exchange
- Australian Taxation Office
- Department of Home Affairs
- Office of the Australian Information Commissioner
- Services Australia

Other observers

- Crimestoppers
- IDCare
- NBN Co Ltd
- New Zealand Department of Internal Affairs
- NSW Police

Appendix 1.2: Staffing information

This appendix contains staffing details for the ACMA and eSafety on a headcount basis. Other than the Commissioner, all employees working for eSafety remain employed by the ACMA under the *Public Service Act 1999*.

Table 1.28: All ongoing employees – current report period (2025–26)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	75	2	77	130	22	152	0	0	0	0	0	0	0	0	0	229
Qld	4	0	4	5	0	5	0	0	0	0	0	0	0	0	0	9
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas.	1	0	1	0	1	1	0	0	0	0	0	0	0	0	0	2
Vic.	92	5	97	114	33	147	0	0	0	0	0	0	0	1	1	245
WA	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
ACT	89	3	92	105	16	121	0	0	0	0	0	0	1	0	1	214
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**262**	**10**	**272**	**354**	**72**	**426**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**2**	**700**

Table 1.29: All ongoing employees – previous report period (2024–25)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	78	0	78	127	21	148	0	0	0	0	0	0	0	0	0	226
Qld	3	0	3	1	1	2	0	0	0	0	0	0	0	0	0	5
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas.	1	0	1	0	1	1	0	0	0	0	0	0	0	0	0	2
Vic.	91	4	95	99	27	126	0	0	0	0	0	0	1	0	1	222
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	81	5	86	89	19	108	0	0	0	0	0	0	1	0	1	195
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**254**	**9**	**263**	**316**	**69**	**385**	**0**	**0**	**0**	**0**	**0**	**0**	**2**	**0**	**2**	**650**

Table 1.30: All non-ongoing employees – current report period (2025–26)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	2	0	2	6	3	9	0	0	0	0	0	0	0	0	0	11
Qld	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic.	5	1	6	4	1	5	0	0	0	0	0	0	0	0	0	11
WA	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
ACT	6	0	6	11	4	15	0	0	0	0	0	0	0	0	0	21
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**13**	**1**	**14**	**23**	**8**	**31**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**45**

Table 1.31: All non-ongoing employees – previous report period (2024–25)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	2	0	2	8	4	12	0	0	0	0	0	0	0	0	0	14
Qld	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic.	5	0	5	4	1	5	0	0	0	0	0	0	0	0	0	10
WA	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
ACT	4	0	4	4	0	4	0	0	0	0	0	0	0	0	0	8
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**12**	**0**	**12**	**16**	**6**	**22**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**34**

Australian Public Service (APS) classification and gender

Table 1.32: Public Service Act ongoing employees – current report period (2025–26)

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	3	0	3	5	0	5	0	0	0	0	0	0	0	0	0	8
SES 1	11	0	11	7	1	8	0	0	0	0	0	0	0	0	0	19
EL 2	46	1	47	49	3	52	0	0	0	0	0	0	0	0	0	99
EL 1	102	3	105	136	37	173	0	0	0	0	0	0	0	1	0	279
APS 6	69	2	71	108	20	128	0	0	0	0	0	0	0	0	0	199
APS 5	21	2	23	30	2	32	0	0	0	0	0	0	0	0	0	55
APS 4	9	0	9	17	4	21	0	0	0	0	0	0	1	0	0	31
APS 3	1	1	2	1	4	5	0	0	0	0	0	0	0	0	0	7
APS 2	0	1	1	1	1	2	0	0	0	0	0	0	0	0	0	3
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**262**	**10**	**272**	**354**	**72**	**426**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**0**	**700**

Table 1.33: Public Service Act ongoing employees – previous report period (2024–25)

Classification	Man/ Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	4	0	4	4	0	4	0	0	0	0	0	0	0	0	0	8
SES 1	9	1	10	5	2	7	0	0	0	0	0	0	0	0	0	17
EL 2	52	1	53	53	4	57	0	0	0	0	0	0	0	0	0	109
EL 1	95	2	97	131	32	163	0	0	0	0	0	0	1	0	1	261
APS 6	67	3	70	82	22	104	0	0	0	0	0	0	0	0	0	174
APS 5	19	1	20	27	0	27	0	0	0	0	0	0	0	0	0	47
APS 4	8	0	8	12	3	15	0	0	0	0	0	0	0	0	0	23
APS 3	0	0	0	1	5	6	0	0	0	0	0	0	1	0	1	7
APS 2	0	1	1	0	1	1	0	0	0	0	0	0	0	0	0	2
APS 1	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**254**	**9**	**263**	**316**	**69**	**385**	**0**	**0**	**0**	**0**	**0**	**0**	**2**	**0**	**2**	**650**

Table 1.34: Public Service Act non-ongoing employees – current report period (2025–26)

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
EL 1	2	0	2	4	2	6	0	0	0	0	0	0	0	0	0	8
APS 6	4	0	4	8	4	12	0	0	0	0	0	0	0	0	0	16
APS 5	0	1	1	5	1	6	0	0	0	0	0	0	0	0	0	7
APS 4	5	0	5	4	0	4	0	0	0	0	0	0	0	0	0	9
APS 3	1	0	1	0	1	1	0	0	0	0	0	0	0	0	0	2
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**13**	**1**	**14**	**23**	**8**	**31**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**45**

Table 1.35: Public Service Act non-ongoing employees – previous report period (2024–25)

Classification	Man/ Male			Woman/ Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
EL 1	4	0	4	5	3	8	0	0	0	0	0	0	0	0	0	12
APS 6	4	0	4	5	2	7	0	0	0	0	0	0	0	0	0	11
APS 5	2	0	2	3	1	4	0	0	0	0	0	0	0	0	0	6
APS 4	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	**12**	**0**	**12**	**16**	**6**	**22**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**34**

Employment type by full time and part time status

Table 1.36: Public Service Act employees by full time and part time status – current report period (2025–26)

Classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0
SES 2	8	0	8	0	0	0	8
SES 1	18	1	19	0	0	0	19
EL 2	95	4	99	3	0	3	102
EL 1	238	41	279	6	2	8	287
APS 6	177	22	199	12	4	16	215
APS 5	51	4	55	5	2	7	62
APS 4	27	4	31	9	0	9	40
APS 3	2	5	7	1	1	2	9
APS 2	1	2	3	0	0	0	3
APS 1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	**617**	**83**	**700**	**36**	**9**	**45**	**745**

Table 1.37: Public Service Act employees by full time and part time status – previous report period (2024–25)

Classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0
SES 2	8	0	8	0	0	0	8
SES 1	14	3	17	0	0	0	17
EL 2	88	3	91	2	0	2	93
EL 1	221	35	256	9	3	12	268
APS 6	162	25	187	8	2	10	197
APS 5	50	1	51	6	1	7	58
APS 4	26	4	30	3	0	3	33
APS 3	2	5	7	0	0	0	7
APS 2	2	0	2	0	0	0	2
APS 1	1	0	1	0	0	0	1
Other	0	0	0	0	0	0	0
Total	**574**	**76**	**650**	**28**	**6**	**34**	**684**

Table 1.38: Public Service Act employment type by location – current reporting period (2025–26)

Location	Ongoing	Non-ongoing	Total
NSW	229	11	240
Qld	9	1	10
SA	0	0	0
Tas.	2	0	2
Vic.	245	11	256
WA	1	1	2
ACT	214	21	235
NT	0	0	0
External territories	0	0	0
Overseas	0	0	0
Total	**700**	**45**	**745**

Table 1.39: Public Service Act employment type by location – previous reporting period (2024–25)

Location	Ongoing	Non-ongoing	Total
NSW	226	14	240
Qld	5	1	6
SA	0	0	0
Tas.	2	0	2
Vic.	222	10	232
WA	0	1	1
ACT	195	8	203
NT	0	0	0
External territories	0	0	0
Overseas	0	0	0
Total	**650**	**34**	**684**

Table 1.40: Public Service Act Indigenous employment – current report period (2025–26)

Employment basis	Total
Ongoing	4
Non-ongoing	1
Total	**5**

Table 1.41: Public Service Act Indigenous employment – previous report period (2024–25)

Employment basis	Total
Ongoing	6
Non-ongoing	1
Total	**7**

Arrangements of SES and non-SES employees

Table 1.42: Public Service Act employment arrangements – current report period (2025–26)

	SES	Non-SES	Total
ACMA Enterprise Agreement 2024–2027	0	671	671
Individual flexibility agreement*	0	47	47
Subsection 24(1) Determination	27	718	745

**Employees subject to an individual flexibility agreement are also covered by the ACMA Enterprise Agreement 2024–27.*

Salary ranges by classification level

Table 1.43: Public Service Act employment salary ranges by classification level (minimum/ maximum) – current report period (2025–26)

Classification	Minimum salary ($)	Maximum salary ($)
SES 3	–	–
SES 2	324,063	354,298
SES 1	244,820	280,421
EL 2	143,877	206,851
EL 1	121,755	170,198
APS 6	99,734	121,533
APS 5	88,834	96,839
APS 4	79,700	86,632
APS 3	71,157	77,381
APS 2	62,775	69,069
APS 1	57,497	61,388
Other	–	–
Minimum and maximum range	57,497	354,298

Appendix 1.3: Executive remuneration

Table 1.44: Remuneration for key management personnel

		Short-term benefits ($)			Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long-service leave	Other long-term benefits		
Nerida O'Loughlin	Chair	567,336	0	0	81,568	13,957	0	0	662,861
Adam Suckling	Deputy Chair	439,221	0	9,023	30,176	10,986	0	0	489,406
Julie Inman Grant	eSafety Commissioner	498,667	0	0	31,269	12,549	0	0	542,485
Helen Owens	General Manager	354,410	0	2,846	63,559	8,830	0	0	429,645
Kathryn King	General Manager	347,056	0	25,007	50,079	8,295	0	0	430,437
Michael Brealey	General Manager	325,535	0	9,486	60,645	8,295	0	0	403,961
Cathy Rainsford	General Manager	321,364	0	2,846	60,134	8,295	0	0	392,639
Autumn Field	General Manager	320,314	0	4,183	59,282	8,295	0	0	392,074
Brendan Byrne	General Manager	319,668	0	0	50,113	8,295	0	0	378,076
Richard Fleming	General Manager	315,503	0	5,963	59,276	8,076	0	0	388,818
Heidi Snell	General Manager	219,506	0	7,557	46,736	5,902	0	0	279,701
Toby Dagg*	General Manager	83,796	0	0	15,584	2,777	0	0	102,157

Notes to Table 1.44

This table includes officers in a substantive key management personnel (KMP) role for any period during the financial year and officers acting in KMP roles for periods greater than 3 months. For these officers, the reported amounts reflect remuneration during these periods only.

Base salary includes wages and accrual of recreational leave entitlements. Other benefits and allowances include motor vehicle allowances, allowances for higher duties, car parking benefits and other allowances under the relevant staff agreements. Long service leave includes the accrual of entitlements. For statutory office holders, the total remuneration reported in the above table includes elements outside the Remuneration Tribunal Determination, such as the accrual of recreational and long service leave.

** Position held until 31 October 2025.*

Table 1.45: Remuneration for senior executives

		Short-term benefits ($)			Post-employment benefits ($)	Other long-term benefits ($)		Termination benefits ($)	Total remuneration ($)
Total remuneration bands	Number of senior executives	Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long-service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
$0–$220,000	3	48,557	0	8,211	6,534	2,305	0	0	65,607
$220,001–$245,000	0	0	0	0	0	0	0	0	0
$245,001–$270,000	1	204,415	0	2,874	38,218	5,232	0	0	250,739
$270,001–$295,000	7	239,143	0	1,626	37,299	6,414	0	0	284,482
$295,001–$320,000	7	252,142	0	6,226	43,629	6,476	0	0	308,473
$320,001–$345,000	3	254,382	0	17,871	44,577	6,539	0	0	323,369

Note to Table 1.45

This table includes officers in a substantive SES role for any period during the financial year and officers acting in SES roles for periods greater than 3 months. For acting roles, the reported amounts reflect remuneration during these periods only.

This table excludes remuneration for officers in a substantive key management personnel (KMP) role for any period during the financial year and officers acting in KMP roles for periods greater than 3 months.

Base salary includes wages and accrual of recreational leave entitlements. SES officers are not paid bonuses.

Other benefits and allowances include motor vehicle allowances, allowances for higher duties and other allowances under the relevant staff agreements. Long-service leave includes the accrual of entitlements.

Remuneration for other highly paid staff

For the 2025–26 reporting period, there are no other highly paid staff requiring additional disclosure.

Appendix 1.4: Telecommunications consumer protection compliance and enforcement outcomes

Appendix 1.4 includes information related to the ACMA's annual reporting requirements under paragraphs 57(d) and 57(e) of the *Australian Communications and Media Authority Act 2005* (the ACMA Act).

Investigations by the ACMA

The table below reports on the number and types of complaints made to the ACMA under Part 26 of the *Telecommunications Act 1997*, from 1 July 2025 to 30 June 2026. It details investigations arising from complaints received and their results.

Table 1.46: Investigations conducted and enforcement outcomes

Entity/entity type	Substance of complaint	Investigation outcome	Enforcement action
Spam Act 2003 We conducted a total of 5 investigations under the Telecommunications Act from 5,987 complaints about alleged breaches of the Spam Act.			
Lululemon Athletica Australia Pty Ltd	Sending marketing emails without a functional unsubscribe facility	Breach of subsection 18(1) – sending or causing to be sent, commercial electronic messages without a functional unsubscribe facility	$0.70m infringement notice Enforceable undertaking
Latitude Finance Australia	Sending marketing SMS without required sender contact information and without a functional unsubscribe facility	Breach of subsection 17(1) – sending or causing to be sent, commercial electronic messages without accurate information about how the recipient can readily contact that individual or organisation Breach of subsection 18(1) – sending or causing to be sent, commercial electronic messages without a functional unsubscribe facility	$4m infringement notice Enforceable undertaking
Tabcorp Holdings Limited	Sending marketing emails and SMS without consent	Breach of subsection 16(1) sending, or causing to be sent, unsolicited commercial electronic messages	$1.3m infringement notice
Not disclosed	Sending marketing emails without consent, including where consumers had unsubscribed	Breach of subsection 16(1) – sending, or causing to be sent, unsolicited commercial electronic messages	Not yet finalised

Entity/entity type	Substance of complaint	Investigation outcome	Enforcement action
Not disclosed	Sending marketing SMS without a functional unsubscribe facility or the required sender contact information.	Breach of subsection 17(1) – sending or causing to be sent, commercial electronic messages without accurate information about how the recipient can readily contact that individual or organisation Breach of subsection 18(1) – sending or causing to be sent, commercial electronic messages without a functional unsubscribe facility	Not yet finalised
***Telecommunications Act 1997* and C628:2019 Telecommunications Consumer Protections Code** We did not conduct any investigations under the Telecommunications Act from complaints received about alleged breaches of the Telecommunications Consumer Protections Code**.**			
–	–	–	–
***Telecommunications Act 1997* and *Telecommunications (Consumer Protection and Service Standards) Act 1999* (TCPSS Act)** We conducted a total of 2 investigations under the Telecommunications Act from complaints received about alleged breaches of the TCPSS Act. These investigations resulted in us taking enforcement action in relation to one of the entities.			
Best Telecom Group Pty Ltd	**Failure to comply with a decision made by the TIO**	Breach of section 132 of the TCPSS Act and Clause 1 of Schedule 2 to the Telecommunications Act and subsection 101(1) of the Act.	Remedial direction
Not disclosed	Not abiding by requirements of the Customer Service Guarantee	No finding on the basis that evidence obtained during the investigation did not indicate a breach of the relevant provision	Not applicable
***Do Not Call Register Act 2006* and Telecommunications (Telemarketing and Research Calls) Industry Standard 2017** We conducted 1 investigation under the Telecommunications Act from 13,563 complaints received about alleged non-compliance with the Do Not Call Register Act and the Telecommunications (Telemarketing and Research Calls) Industry Standard 2027.			
Tabcorp Holdings Limited	Making telemarketing calls to numbers on the DNCR without consent	Breach of subsection 11(1) of the Do Not Call Register Act by making telemarketing calls to numbers on the DNCR without consent Breaches of sections 8 (calling times) and 9 (information to be provided) of the Telecommunications (Telemarketing and Research Calls) Industry Standard 2017	$1.5m infringement notice Enforceable undertaking

Entity/entity type	Substance of complaint	Investigation outcome	Enforcement action
***Telecommunications Act 1997* and C555:2024 Integrated Public Number Database (IPND) Code**			
We conducted 1 investigation under the Telecommunications Act from a complaint received about alleged non-compliance with the IPND code.			
Not disclosed	Failure to provide information to IPND Manager	Contravened subsection 101(1) of the Act by failing to comply with the service provider rule at clause 10 of Schedule 2 to the Telecommunications Act Contravened clause 4.2.1 of the IPND Code	Not yet finalised

The ACMA's operations on industry codes, industry standards and numbering of carriage services

During 2025–26, we made 2 industry standards (details below), registered 2 industry codes (and deregistered the previous versions of these codes) and deregistered 1 industry code under Part 6 of the Telecommunications Act.

The Telecommunications (Mobile Network Coverage Maps) Industry Standard 2026

The Telecommunications (Mobile Network Coverage Maps) Industry Standard 2026 was made on 26 March 2026. It mainly requires mobile network operators to prepare and publish mobile network coverage maps in a way that ensures they provide clear and useful information on mobile network coverage that is comparable between providers.

The Telecommunications (SMS Sender ID Register) Industry Standard 2025

The Telecommunications (SMS Sender ID Register) Industry Standard 2025 was made on 7 October 2025. It sets out compliance obligations for telecommunications providers and messaging providers to operationalise the SMS Sender ID Register, including requirements to inform users of sender IDs about the register and to register sender IDs on their behalf. The register helps prevent scammers from impersonating businesses, organisations and agencies, and enables consumers to have greater confidence in the legitimacy of branded SMS messages.

Industry codes

The Emergency Call Services Requirements Industry Code C536:2025 was registered on 13 October 2025. This registration varied the code to address recommendation 16 from the review into the Optus outage of 8 November 2023. The variation requires carriers to have the ability to remotely access and activate network management tools in an outage.

The Emergency Calling – Network and Mobile Phone Testing Industry Code C674:2025 was registered on 16 October 2025. The code addresses recommendations 3 and 4 of the review into the Optus outage of 8 November 2023 relating to end-to-end testing of the Triple Zero Emergency Call Service. We deregistered the Mobile Premium Services Industry Code C637:2019 on 28 May 2026, as carriage service providers are no longer offering mobile premium services to consumers.

On 27 March 2026 we announced we would replace the current C628:2019 Telecommunications Consumer Protections Code with an industry standard made under section 125 of the Telecommunications Act. This came after considering revised draft telecommunications consumer protection codes submitted by the Australian Telecommunications Alliance in May and November 2025. We are developing the industry standard to provide stronger and enforceable protections for telecommunications consumers. Until the new standard takes effect, the current Telecommunications Consumer Protections Code will remain in force.

We maintain a register of the industry codes and standards on our website at acma.gov.au/industry-codes-and-standards-telcos.

Action on Emergency Call Service responsibilities

Across 2025–26, we dedicated significant effort towards ensuring the effectiveness of the emergency services ecosystem (often referred to as Triple Zero). This included actively monitoring and assessing Telstra's compliance with its obligations as the Emergency Call Person to receive, process and transfer emergency calls to the relevant state or territory emergency service organisation and undertaking a range of compliance and enforcement work, particularly around compliance with the Telecommunications (Emergency Call Service) Determination 2019.

On 1 November 2025, new rules commenced in the Telecommunications (Emergency Call Service) Determination 2019 to require:

- mobile carriers to wilt mobile base stations where there is a core network outage
- carriers to share real-time network outage information with emergency service organisations
- providers to report to the ACMA, detailing causes, steps taken to resolve and plans to avoid similar outages in the future.

We are monitoring compliance with these requirements and undertook compliance work to determine industry readiness to comply with these provisions in advance of their commencement.

We also:

- supported the establishment of the Triple Zero Custodian within DITRDCSA. Following requests from the Triple Zero Custodian, we issued 4 directions to telecommunications providers to obtain information from industry during the reporting period, using new powers provided under the *Telecommunications Legislation Amendment (Triple Zero Custodian and Emergency Calling Powers) Act 2025*, which commenced on 31 October 2025
- participated in 'Exercise Disconnect' run by DITRDCSA and NEMA on 20 October 2025. This exercise brought together ministers, Commonwealth and State government officials and telecommunications companies for a simulated outage exercise to strengthen coordination of responses to outages impacting calls to Triple Zero
- in March 2026, amended the Telecommunications (Customer Communications for Outages) Industry Standard 2024 to require telecommunications providers to publish or link to a register of resolved major outages and significant local outages across their networks. The new rules commenced on 30 June 2026
- registered one new industry code related to testing of emergency calls, and registered variations to the existing emergency call requirements industry code (details below in industry codes section)
- provided a public submission to the Senate Environment and Communications References Committee on the Triple Zero Service Outage of 18 September 2025, with the ACMA Chair and senior staff also appearing as witnesses at 2 committee hearings.

Following the provision of additional funding at MYEFO, we established a dedicated Triple Zero Branch, increasing our capacity for policy and compliance activities relating to the delivery of emergency calls.

At the end of 2025–26, we had a number of compliance actions around emergency call service responsibilities underway, including:

- 3 investigations into Optus Networks Pty
- one investigation into TPG Telecom Pty Ltd, trading as Lebara
- one Investigation into TPG Telecom Pty Ltd, trading as Vodafone Ltd.

Appendix 1.5: Disclosures of information

Customer information provided to telecommunications carriers and carriage service providers is protected under Part 13 of the Telecommunications Act. Carriers and carriage service providers are prohibited from disclosing that information to other parties – except in limited circumstances – and are required to report specific disclosures to the ACMA under section 308 of the Telecommunications Act.

We are required under paragraph 57(f) of the ACMA Act to include in our annual report information on disclosures of customer information made by carriers and carriage service providers during the reporting year. The disclosures made under part 13 of the Telecommunications Act by carriers and CSPs in 2025–26, are included in reports to the ACMA under section 308 and are set out in Table 1.47.

Table 1.47: Disclosures of telecommunications data, 2025–26

Reason for disclosure	(Sub)section	Number of disclosures
Under the Telecommunications Act		
Authorised by or under law	280	6,239
Made as a witness under summons	281	53
To assist the ACMA*	284(1)	1,689
To assist the eSafety Commissioner	284(1A)	119
To assist the ACCC	284(2)	9
To assist the TIO	284(3)	8,767
Calls to emergency service number	286	5,888
To avert a threat to a person's life or health	287	48,766
Communications for maritime purposes	288	14
With the knowledge or consent of the person concerned	289	832,404
In circumstances prescribed in the telecommunications regulations	292	29
Under the *Telecommunications (Interception and Access) Act 1979*		
Voluntary disclosure	177	475
Authorisations for access to existing information or documents – enforcement of the criminal law	178	515,564
Authorisations for access to existing information or documents – locating missing persons	178A	16,217
Authorisations for access to existing information or documents – enforcement of a law imposing pecuniary penalty or protection of the public revenue	179	308
Authorisations for access to prospective information or documents	180	145,740
Enforcement of the criminal law of a foreign country (existing information)	180A	104
Enforcement of the criminal law of a foreign country (prospective information)	180B	11
Total		**1,582,396**

Part 13 of the Telecommunications Act allows information contained in the IPND to be disclosed for the testing and operation of telephone-based emergency warning systems by state and territory governments. The number and type of disclosures made under subsections 295V(1) or 295V(2) of the Telecommunications Act in 2025–26, as reported to the ACMA under section 295ZC of the Telecommunications Act, are set out in Table 1.48.

Table 1.48: Disclosures made under Part 13 of the Telecommunications Act by emergency management persons or telephone-based emergency warning systems, 2025–26

Reason for disclosure	(Sub)section	Number of disclosures
Likely emergency	295V(1)	0
Actual emergency	295V(2)	0
Total		**0**

Appendix 1.6: Lawful disruption of access to online services by government agencies

The *Guidelines for the use of section 313(3) of the Telecommunications Act 1997 by government agencies for the lawful disruption of access to online services* require agencies to report to the ACMA on the use of subsection 313(3) to disrupt online services and for this statistical information to be included in the ACMA's annual report.

Three agencies reported using subsection 313(3) of the Telecommunications Act to disrupt access to online services during the reporting period.

Table 1.49: Requests to disrupt online services by agencies under subsection 313(3) of the Telecommunications Act, 2025–26

Reason for requests to disrupt services under subsection 313(3)	(Sub)section	Number of requests
Enforcing the criminal law and laws imposing pecuniary penalties	313(3)(c)	182
Assisting the enforcement of the criminal laws in force in a foreign country	313(3)(ca)	0
Assisting the investigation and prosecution of: (i) crimes within the jurisdiction of the ICC (within the meaning of the International Criminal Court Act 2002) (ii) Tribunal offences (within the meaning of the International War Crimes Tribunals Act 1995)	313(3)(cb)	0
Protecting the public revenue	313(3)(d)	0
Safeguarding national security	313(3)(e)	0
Total		**182**

Table 1.50: Online services blocked by agencies under subsection 313(3) of the Telecommunications Act, 2025–26

Reason for online services blocked under subsection 313(3)	(Sub)section	Number of services blocked
Enforcing the criminal law and laws imposing pecuniary penalties	313(3)(c)	2,345
Assisting the enforcement of the criminal laws in force in a foreign country	313(3)(ca)	0
Assisting the investigation and prosecution of: (i) crimes within the jurisdiction of the ICC (within the meaning of the *International Criminal Court Act 2002*) (ii) Tribunal offences (within the meaning of the *International War Crimes Tribunals Act 1995*)	313(3)(cb)	0
Protecting the public revenue	313(3)(d)	0
Safeguarding national security	313(3)(e)	0
Total		**2,345**

Appendix 1.7: Advertising expenditure and market research

This appendix contains information for both the ACMA and eSafety.

Advertising

During 2025–26, the ACMA and eSafety conducted the following advertising campaigns:

- BetStop – the National Self-Exclusion Register awareness campaign
- dodgy devices awareness campaign
- SMS Sender ID awareness campaign
- offshore gambling campaign
- eSafety search campaign
- eSafety sextortion campaign
- eSafety young people engagement
- eSafety supporting parents through families capacity building
- eSafety Youth Council recruitment
- eSafety supporting children and tech-facilitated abuse
- eSafety promoting parent and carer webinars
- eSafety raising awareness of coercive control
- eSafety growing eSafety News activity.

Further information on these advertising campaigns is available at acma.gov.au and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website at finance.gov.au.

During 2025–26, the ACMA or eSafety did not undertake any individual advertising campaigns with expenditure in excess of $250,000.

Total expenditure on advertising in 2025–26 was $565,606.

Table 1.51: Expenditure on media advertising organisations, ACMA and eSafety, 2025–26

Organisation name	Purpose	Amount of payment ($) (GST inc.)
ACMA expenditure		
Universal McCann	Public notices and general advertising	99,742
eSafety expenditure		
Universal McCann	Public notices and general advertising	465,864
Total		**565,606**

Market research

Table 1.52: Expenditure on market research organisations, ACMA and eSafety, 2025–26

Organisation name	Purpose	Amount of payment ($) (GST inc.)
ACMA expenditure		
Orima Research Pty Ltd	ACMA stakeholder research	32,071
The Social Research Centre Pty Ltd	Content diversity and geographic scale	60,074
Orima Research Pty Ltd	BetStop – the National Self-Exclusion Register research	65,049
The Social Research Centre Pty Ltd	Annual Consumer Survey and additional research services	586,972
Omnipoll Pty Ltd	Online streaming safeguards research	36,000
ACMA total		**780,166**
eSafety expenditure		
The Social Research Centre Pty Ltd	Evaluation of the social media age restriction	731,262
Australia Online Research Pty Ltd	Be connected market research	33,000
Peak Usability	User research for children's website and lower primary game testing	26,184
eSafety total		**790,446**
Total		**1,570,612**

Appendix 1.8: Data reported by regulated entities

Data about control of media assets

Notifications by foreign stakeholders

Foreign persons have an ongoing obligation to notify the ACMA if they become, or cease to be, a foreign stakeholder in an Australian media company. These notifications are recorded in the Register of Foreign Owners of Media Assets. Foreign stakeholders have further annual notification obligations, which are required by 30 July each year.

During the reporting period, we provided the annual report for the 2024–25 financial year to the minister, as required under section 74R of the *Broadcasting Services Act 1992* (the BSA). That report reflected that there were 52 foreign stakeholders holding a company interest of 2.5% or more in Australian media companies as at 30 June 2025.

Notifications of changes in control

Licensees and publishers are obliged to notify the ACMA of changes in control of regulated media assets, namely, commercial radio broadcasting licences, commercial television broadcasting licences and associated newspapers.

We received 28 notifications of 15 events that affected the control of the:

- 124 Southern Cross Media Group Ltd licences and associated newspapers (including 88 commercial radio broadcasting licences, 34 commercial television licences and 2 associated newspapers)
- 10 Network Ten Pty Ltd commercial television broadcasting licences
- 10 Nine Entertainment Co. Holdings Ltd commercial television and radio broadcasting licences
- 5 Sports Entertainment Group Ltd commercial radio broadcasting licences
- 11 News Corporation associated newspapers
- 11 Australian Community Media associated newspapers.

We updated the public register with these new notifications, as well as our public database of regulated media assets and their controllers. During the reporting period, we processed all notifications lodged with the ACMA in the reporting period for change-of-control events were processed within the statutory timeframes, as applicable.

Applications for prior approval

During the reporting period, we received one application from Southern Cross Media Group Ltd and Seven West Media Ltd under section 61AJ of the BSA for prior approval of temporary breaches of the media diversity rules in 17 commercial radio licence areas. This included a reduction of media diversity points in 4 regional commercial radio licence areas – Mt Isa and Roma (Qld), Mildura (Vic.) and Bunbury (WA) – and a further reduction in media diversity points in 13 licence areas in WA (Albany, Bridgetown, Carnarvon, Esperance, Geraldton, Kalgoorlie, Karratha, Katanning, Merredin, Narrogin, Northam, Port Hedland and Remote Commercial Radio Service Western Zone). The application was processed within the 45-day target timeframe.

We also accepted a court-enforceable undertaking from Southern Cross Media Group Ltd under section 61AS of the Broadcasting Services Act that it will divest commercial radio and commercial television broadcasting licences in the affected licence areas before the end of the approval period.

Register of licensed interactive wagering services

In raising awareness of Australian gambling laws to help minimise the supply and use of illegal interactive gambling services, we are required under the *Interactive Gambling Act 2001* to maintain a register of interactive wagering service providers licensed by an Australian state or territory. At 30 June 2026, there were 219 entries on the register.

Australian content

All commercial television broadcasting licensees reported meeting transmission quotas for their primary channel (55%) and non-primary channel (1,460 hours) for Australian content in 2025. One regional licensee met its non-primary channel transmission quota through deemed compliance measures.

The transmission quotas are specified by the Broadcasting Services Act and apply to programs televised by free-to-air commercial television broadcasters between 6 am and midnight each calendar year.

The amount of Australian content provided by metropolitan commercial television licensees on their primary channels remained high:

- Seven Network averaged 77.01%
- Nine Network averaged 79.32%
- Network Ten averaged 65.59%.

All 3 metropolitan networks met the 1,460 hours quota for non-primary channels:

- Seven Network averaged 5,499 hours
- Nine Network averaged 2,854 hours
- Network Ten averaged 2,301 hours.

Broadcasting Services (Australian Content and Children's Television) Standards 2020

All metropolitan licensees reported compliance with the annual points quota under the Broadcasting Services (Australian Content and Children's Television) Standards 2020 (ACCTS). One licensee met its annual points quota requirement on a pro rata basis. Four licensees met their annual points quota requirement through deemed compliance provisions.

Licensees may 'carry over' up to 50 points achieved in excess of the annual points quota from one calendar year to the next calendar year. The carry over provisions were relied on in 2025, meaning the points were:

- Seven Network – 283.50 points (267.00 points, with 16.50 points carried forward from 2024)
- Nine Network – 284.34 points (259.58 points, with 24.76 points carried forward from 2024)
- Network Ten – 283.50 points (233.50 points, with 50.00 points carried forward from 2024).

The average hours of ACCTS first-release commissioned programs and acquired films broadcast by metropolitan licensees in 2025 were:

- Seven Network – 161.50 hours
- Nine Network – 185.92 hours
- Ten Network – 142.50 hours.

Compliance data from regional commercial television licensees is published on the ACMA website.

Regional television local content obligations

Local programming obligations due to a regional television trigger event

The BSA sets out circumstances where a trigger event for a regional commercial television broadcasting licence causes either new local programming obligations to apply to that licence, or, if applicable, increases the local content obligations that already apply to that licence.

There were 4 trigger events affecting the licensees of 24 licences during the reporting period:

- Seven West Media Ltd acquired Southern Cross Media Group Ltd's commercial television broadcasting licences in 6 regional licence areas on 30 June 2025.[3]
- The merger of Skydance Media with Paramount Global, the holding company for the Network Ten Pty Ltd commercial television broadcasting licences, completed on 7 August 2025.
- The merger of Southern Cross Media Group Ltd with Seven West Media Ltd, completed on 7 January 2026.
- WIN Network acquired commercial television broadcasting licences in the licence areas of Northern New South Wales and Darwin from subsidiaries of Nine Entertainment Co. Holdings Ltd on 2 June 2026.

The licensees of the affected regional commercial television broadcasting licences were already subject to the increased local content and reporting obligations as a result of previous trigger events for the licences. The increased local content obligations came into effect in 2025–26. The reporting obligations do not come into effect until 2026–27.

Regional radio local content obligations

Local content and presence obligations due to a regional radio trigger event

The BSA sets out circumstances where a trigger event for a regional commercial radio broadcasting licence causes additional obligations to apply to that licence. During the reporting period, there was one trigger event affecting 76 regional commercial radio broadcasting licences. The trigger event occurred when SGH Ltd, Kerry Stokes and other associated parties acquired company interests exceeding 15% (deemed control) in Southern Cross Media Group Ltd through its merger with Seven West Media Ltd on 7 January 2026.

3 The trigger event occurred on 30 June 2025, but is included in the reporting for 2025-26 as the ACMA was notified of the changes outside of the reporting period.

Appendix 1.9: Spectrum management functions and powers

Appendix 1.9 includes information related to the ACMA's requirements under paragraphs 57(g) and 57(h) of the ACMA Act.

Ministerial policy statements

Paragraph 57(g) of the ACMA Act requires that the ACMA provide a summary outline of the operation of subsection 28C(1) of the *Radiocommunications Act 1992*. That subsection requires the ACMA, in performing its spectrum management functions and exercising its spectrum management powers, to have regard to any relevant ministerial policy statements.

Radiocommunications (Ministerial Policy Statement – 3.4–4.0 GHz) Instrument 2022

On 1 February 2022, the then Minister for Communications, Urban Infrastructure, Cities and the Arts made the Radiocommunications (Ministerial Policy Statement – 3.4–4.0 GHz) Instrument 2022 (the 3.4–4 GHz MPS).

The 3.4–4 GHz MPS, made under subsection 28B(1) of the Radiocommunications Act, sets out the communications policy objectives of the government in relation to the 3.4–4.0 GHz band. The 4 policy objectives set out in the 3.4–4 GHz MPS are:

- supporting the deployment of new and innovative technology, including 5G
- supporting a range of use cases and users
- supporting digital connectivity and investment in regional Australia
- promoting competitive markets.

We planned the allocation of spectrum in this band to occur in 4 tranches:

- allocation of apparatus licences in 3.4–4.0 GHz in remote areas – applications for this allocation opened on 17 July 2023 and subsequently re-opened on 24 June 2024 for the remaining spectrum
- auction of spectrum licences in 3.4 GHz and 3.7 GHz bands in metropolitan and regional areas – the 3.7 GHz auction started on 24 October 2023 and the 3.4 GHz auction finished on 21 November 2023
- allocation of apparatus licences in 3.8–3.95 GHz in metropolitan and immediately surrounding areas, and 3.75–3.95 GHz in other regional areas (collectively known as the 3.8 GHz band) – application window opened on 28 March 2024 and closed on 2 May 2024. Licences allocated as part of that process were published on our register of radiocommunications licences in November 2024 and we continue to allocate the remaining spectrum
- allocation of apparatus licences in 3400–3475 MHz (urban excise areas) and 3950–4000 MHz (regional and metropolitan areas) – in September 2025, we finalised and released new licensing and technical arrangements for these frequency ranges and areas, with licences to be assigned via over-the-counter applications.

In preparing for the allocation of these licences, including undertaking public consultation, we had regard to the 4 policy objectives set out in the 3.4–4 GHz MPS and considered the allocations have or will generally have advanced the MPS objectives. Details about the auction of spectrum licences is available in the explanatory statement to the Radiocommunications (Spectrum Re-allocation – 3.4 GHz and 3.7 GHz Bands) Declaration 2022 and the outcomes paper from the consultation on draft allocation and technical instruments for the 3.4/ 3.7 GHz bands auction. Detail about the allocation process for apparatus licences in the 3.8 GHz band is available in the outcomes paper 2 to the consultation on 3.8 GHz band allocation process.

We will continue to have regard to the MPS as we progress these allocations of spectrum in the 3.4–4.0 GHz band.

Radiocommunications (Ministerial Policy Statement – Expiring Spectrum Licences) Instrument 2024

Following public consultation, on 23 April 2024, the then minister made the Radiocommunications (Ministerial Policy Statement – Expiring Spectrum Licences) Instrument 2024 (the ESL MPS).

The ESL MPS specifies Australian Government communications policy objectives to which the ACMA must have regard in designing and enacting its process to manage the future use of spectrum associated with the expiry of spectrum licences used for mobile and fixed wireless broadband services. These mobile and wireless broadband licences form the majority of spectrum licences that are expiring as part of the process that the ACMA is managing.

The 5 policy objectives set out in the ESL MPS are:

- supporting service continuity for end users, particularly where no alternative service is available
- facilitating opportunities for new entrants and use cases, including for low earth orbit satellites
- connectivity and investment in regional and remote areas to deliver improved services to end users
- promoting competition
- capacity for sustained investment and innovation.

Before making the ESL MPS, in December 2023 the minister publicly signalled the intention to specify these policy objectives in an MPS, and in December 2023, we set out how we would incorporate these objectives into our finalised ESL policy and decision-making framework.

During March to June 2024, as part of an information-gathering exercise and consultation process, incumbent and prospective licensees were asked to make submissions on how their current and proposed uses of ESL spectrum could support the policy objectives contained in the ESL MPS.

In April 2025, we commenced stage 3 of the expiring spectrum licence process with a consultation on our preliminary views for spectrum bands covered by expiring spectrum licences. As part of this consultation, we provided a detailed analysis on how different options and outcomes for the spectrum could promote the long-term public interest and the policy objectives specified in the ESL MPS.

In December 2025, we commenced stage 4 by publishing our preferred views on renewal for spectrum bands covered by expiring spectrum licences and consulting on updated preliminary views for pricing. As part of the consultation on pricing, we discussed how our approach to identifying renewal prices through establishing the market value for the spectrum would promote the long-term public interest and the objectives specified in the ESL MPS.

Preferred views on pricing were then published in May 2026.

Our preferred views on pricing and renewal identify how we think our preferred approach to renewal or non-renewal of licences and spectrum valuation will promote the policy objectives of the ESL MPS and the long-term public interest. Our preferred views also set out our responses to submissions received during consultation and further discuss how we have had regard to the ESL MPS and long-term public interest in the process. We will have regard to the ESL MPS and long-term public interest when considering whether to renew licences in response to receiving a renewal application. Licensees were able to begin applying for renewal of some spectrum licences from 18 June 2026. We did not receive any applications during this reporting period.

The ACMA's work program

Paragraph 57(h) of the ACMA Act requires us to report on the extent to which our activities during the period gave effect to the work program that was applicable under section 28E of the Radiocommunications Act.

The ACMA's work program for its spectrum management functions and spectrum management powers for the 2025–26 financial year is set out in the Five-year spectrum outlook 2025–30 (FYSO). The FYSO 2025–30: 6-month progress report, published in February 2026, and the FYSO 2025–30: annual progress report, published in July 2026, detail the activities undertaken during the 2025–26 financial year to progress the work program.

Appendix 1.10: Automated decision-making in the SMS Sender ID Register

The *Telecommunications Act 1997* provides for the use of automated administrative action in administering the SMS Sender ID Register under Part 24B. Section 484K establishes oversight and safeguards for such automation, including requirements for the ACMA to report on substituted decisions and the operation of automated processes.

The Chair of the ACMA arranged for the use, with appropriate oversight, of computer programs to take specific limited administrative actions under subsection 484J(1) of the *Telecommunications Act 1997* on 31 October 2025. The notice of these arrangements is published on the ACMA's website.

Information on the use of automated decisionmaking for the SMS Sender ID Register during the reporting period is set out below:

- There were no substituted decisions made by the ACMA in 2025–26.
- On 15 June 2026, the ACMA identified 2 decisions taken by the operation of computer programs that the ACMA was satisfied were not correct. In both cases, a decision was incorrectly made to accept an application for registration of sender identifications that solely consist of restricted terms under the SMS Sender ID Register (Application, Access, and Administration) Determination 2025). The action to substitute decisions was not taken in 2025-26, and will be reported in the 2026–27 annual report.

Appendix 1.11: Outcome table

This appendix contains information for both the ACMA and eSafety and shows how much was spent (on an accrual basis) on achieving the outcome by funding source.

Expenses for outcome 1

Outcome 1: A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice	Budget* 2025-26 $'000 (a)	Actual expenses 2025-26 $'000 (b)	Variation 2025-26 $'000 (a) – (b)
Program 1.1: Communications regulation, planning and licensing			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	50	–	50
Expenses not requiring appropriation in the Budget year[2]	–	128	(128)
Administered total	**50**	**128**	**(78)**
Departmental expenses			
Departmental appropriation	48,155	50,623	(2,468)
s74 External Revenue[1]	282	–	282
Expenses not requiring appropriation in the Budget year[2]	7,154	9,744	(2,591)
Departmental total	**55,591**	**60,367**	**(4,777)**
Total expenses for Program 1.1	**55,641**	**60,495**	**(4,855)**
Program 1.2: Consumer safeguards, education and information			
Administered expenses			
Special appropriations	300	145	155
Expenses not requiring appropriation in the Budget year[2]		(13)	13
Administered total	**300**	**132**	**168**
Departmental expenses			
Departmental appropriation	52,993	55,709	(2,716)
s74 External Revenue1	261	–	261
Expenses not requiring appropriation in the Budget year[2]	6,602	10,723	(4,120)
Departmental total	**59,856**	**66,432**	**(6,575)**
Total expenses for Program 1.2	**60,156**	**66,564**	**(6,407)**
Program 1.3: eSafety Commissioner			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	1,750	1,750	
Administered total	**1,750**	**1,750**	
Departmental expenses			
Special accounts (Online Safety Special Account – s72 Enhancing Online Safety Act 2015)	66,474	59,921	6,553
s74 External Revenue[1]	390		390
Expenses not requiring appropriation in the Budget year[2]	1,687	1,688	(1)
Departmental total	**68,551**	**61,609**	**6,942**
Total expenses for Program 1.3	**70,301**	**63,359**	**6,942**
Outcome 1 totals by appropriation type			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	1,800	1,750	50
Special appropriations	300	145	155
Expenses not requiring appropriation in the Budget year[2]		115	(115)
Administered total	**2,100**	**2,010**	**90**
Departmental expenses			
Departmental appropriation	101,148	106,334	(5,186)
s74 External Revenue[1]	933		933
Special accounts	66,474	59,922	6,552
Expenses not requiring appropriation in the budget year[2]	15,443	22,155	(6,712)
Departmental total	**183,998**	**188,412**	**(4,413)**
Total expenses for Outcome 1	**186,098**	**190,422**	**(4,323)**

** Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.*
[1] Actual expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
[2] Expenses not requiring appropriation in the Budget year comprise depreciation and amortisation expenses, as well as write-down and impairment expenses relating to other assets.

Appendix 1.12: Agency resource statement

This appendix contains information for both the ACMA and eSafety.

	Current available appropriation $'000 (a)	Payments made $'000 (b)	Balance remaining $'000 (a)–(b)
Departmental			
Annual appropriations – ordinary annual services	183,130	110,497	72,633
Prior year appropriations available – ordinary annual services	63,928	62,502	1,426
Prior year appropriations available – other services – non-operating	640	640	–
Total departmental annual appropriations **(c)**	247,698	173,639	74,059
Total departmental special appropriations **(d)**	–	–	–
Opening balance – special accounts	2,983	–	2,983
Special account receipts	63,570	61,978	1,592
Total special accounts **(e)**	66,553	61,978	4,575
less departmental appropriations drawn from annual/special appropriations and credited to special accounts **(f)**	62,488	57,913	4,575
Total departmental resourcing (c+d+e–f)	**251,763**	**177,704**	**74,059**
Administered			
Annual appropriations – ordinary annual services	2,500	1,750	
Prior year appropriations available – ordinary annual services	1,981	1,647	
Total administered annual appropriations **(g)**	4,481	3,397	
Total administered special appropriations **(h)**	2,257	2,257	
Opening balance – special accounts	878		878
Special account receipts	837	829	8
Total special accounts receipts **(i)**	1,715	829	886
less administered appropriations drawn from annual/special appropriations and credited to special accounts **(j)**	–	–	–
less payments to corporate entities from annual/special appropriations **(k)**	–	–	–
Total administered resourcing (g+h+i–j–k)	**8,453**	**6,483**	**–**
Total resourcing and payments for ACMA and eSafety	**260,216**	**184,187**	**–**

** The eSafety Commissioner's allocated appropriation is included in the Australian Communication and Media Authority's Appropriation Act 1; however, the appropriation is moved to the Online Safety Special Account s72 Enhancing Online Safety Act 2015*

Appendix 1.13: eSafety financial reporting

This appendix contains financial information on the operation of eSafety, presented in accordance with subsection 57(aa) of the ACMA Act.

	2025 $'000	2026 $'000
Departmental		
Operating expenses		
Employee benefits	29,239	37,394
Supplier expenses		
Consultants	2,182	2,316
Contractors	12,114	6,577
Outsourced services	6,179	6,516
IT and communications services	2,197	1,912
Travel costs	1,019	660
Other	2,822	4,546
Total supplier expenses	26,513	22,527
Total operating expenses	**55,751**	**59,921**
Capital purchases		
Internally developed software, leasehold improvement and PPE	43	1,702
Total capital purchases	43	1,702
Total departmental expenditure	**55,794**	**61,623**
Administered		
Grants expenditure	1,979	1,750
Supplier expenses		
Consultants		
Contractors		
Outsourced services		
IT and communications services		
Travel costs		
Other		
Total expenses	1,979	1,750
Total administered expenditure	**1,979**	**1,750**

Appendix 1.14: Financial statements

For the period ended 30 June 2026.

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Minister for Communications

Opinion

In my opinion, the financial statements of the Australian Communications and Media Authority (the Entity) for the year ended 30 June 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and

(b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Chair and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Statement of Cashflows;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Chair is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chair is also responsible for such internal control as the Chair determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chair is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chair is also responsible for disclosing, as applicable, matters related to

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office

Kristian Gage

Acting Group Executive Director

Delegate of the Auditor-General

Canberra

15 September 2026

Australian Communications and Media Authority

STATEMENT BY THE CHAIR AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Communications and Media Authority will be able to pay its debts as and when they fall due.

Signed……	Signed…Rowan Lang……
Nerida O'Loughlin PSM	Rowan Lang
Chair and Agency Head	A/g Chief Financial Officer
14 September 2026	14 September 2026

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Australian Communications and Media Authority
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**107,816**	95,608	99,219
Suppliers	1.1B	**51,033**	52,801	60,506
Depreciation and amortisation	3.2A	**23,343**	19,253	15,985
Finance costs	1.1C	**999**	549	743
Impairment loss on financial instruments	1.1D	**-**	203	-
Write-down and impairment of assets	1.1E	**5,221**	91	-
Total expenses		**188,412**	168,505	176,453
Own-Source Income				
Own-source revenue				
Revenue from contracts with customers	1.2A	**958**	1,422	290
Other revenue		**127**	142	-
Total own-source revenue		**1,085**	1,564	290
Gains				
Reversals of write-downs and impairment		**220**	-	-
Other gains	1.2B	**1,763**	115	-
Total gains		**1,983**	115	-
Total own-source income		**3,068**	1,679	290
Net cost of services		**(185,344)**	(166,826)	(176,163)
Revenue from Government	5.1A	**167,358**	155,640	167,782
Surplus/(Deficit) attributable to the Australian Government		**(17,986)**	(11,186)	(8,381)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	3.2A	**(2,497)**	5,406	-
Total comprehensive income/(loss)		**(20,483)**	(5,780)	(8,381)

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

Employee benefits are higher than the Original Budget due to an increase in staffing levels, salary increases relating to ACMA Enterprises Agreement 2024-27 and updated actuarial assumptions. Suppliers are lower than the Original Budget due to application of Government savings measures. Variances in employee benefits and supplier expenses were also impacted by how additional funding was allocated in the original budget. Additionally, depreciation and amortisation is higher than the Original Budget due to the completion of software and leasehold projects. The write-down and impairment of assets was not budgeted.

Australian Communications and Media Authority
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
ASSETS				
Financial Assets				
Cash and cash equivalents	3.1A	**4,905**	6,928	4,149
Trade and other receivables	3.1B	**70,003**	58,161	54,048
Total financial assets		**74,908**	65,089	58,197
Non-Financial Assets				
Land and buildings	3.2A	**42,939**	37,990	40,831
Plant and equipment	3.2A	**5,469**	4,526	5,025
Intangibles	3.2A	**33,951**	41,390	52,364
Other non-financial assets	3.2B	**5,101**	3,436	4,847
Total non-financial assets		**87,460**	87,342	103,067
Total assets		**162,368**	152,431	161,264
LIABILITIES				
Payables				
Suppliers	3.3A	**4,277**	5,354	7,017
Other payables	3.3B	**4,102**	2,942	2,171
Total payables		**8,379**	8,296	9,188
Interest Bearing Liabilities				
Leases	3.4A	**29,632**	18,473	30,460
Total interest bearing liabilities		**29,632**	18,473	30,460
Provisions				
Employee provisions	6.1A	**31,414**	26,523	23,662
Make good provisions	3.5	**424**	1,615	1,462
Total provisions		**31,838**	28,138	25,124
Total liabilities		**69,849**	54,907	64,772
Net assets		**92,519**	97,524	96,492
EQUITY				
Contributed equity		**218,902**	203,423	217,938
Reserves		**5,927**	8,424	3,018
Accumulated deficit		**(132,310)**	(114,323)	(124,464)
Total equity		**92,519**	97,524	96,492

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary

Trade and other receivables are higher than the Original Budget predominantly due to increased appropriation reserves caused by delays in capital projects and other operating expenditure. Land and Buildings are higher than the Original Budget mainly attributable to an increase in right to use assets associated with a new property lease. Intangibles are lower than the Original Budget due to delays on the development of software.

Liabilities are higher than the Original Budget largely due to increase in staffing levels, salary increases relating to ACMA Enterprises Agreement 2024-27 and updated actuarial assumptions.

Australian Communications and Media Authority
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original budget 2026 $'000
CONTRIBUTED EQUITY/CAPITAL				
Opening balance				
Balance carried forward from previous period		**203,423**	184,556	202,959
Adjusted opening balance		**203,423**	184,556	202,959
Contributions by owners				
Departmental capital budget	5.1A	**15,479**	18,867	14,979
Total transactions with owners		**15,479**	18,867	14,979
Closing balance as at 30 June		**218,902**	203,423	217,938
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		**(114,323)**	(103,137)	(116,083)
Adjusted opening balance		**(114,323)**	(103,137)	(116,083)
Comprehensive income				
Surplus/(Deficit) for the period		**(17,986)**	(11,186)	(8,381)
Total comprehensive income		**(17,986)**	(11,186)	(8,381)
Closing balance as at 30 June		**(132,310)**	(114,323)	(124,464)
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		**8,424**	3,018	3,018
Adjusted opening balance		**8,424**	3,018	3,018
Comprehensive income				
Revaluation increment on non-financial assets	3.2A	**(2,497)**	5,406	-
Total comprehensive income		**(2,497)**	5,406	-
Closing balance as at 30 June		**5,927**	8,424	3,018

Australian Communications and Media Authority
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2026

		2026 $'000	2025 $'000	Original budget 2026 $'000
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		**97,524**	84,437	89,894
Adjusted opening balance		**97,524**	84,437	89,894
Comprehensive income				
Revaluation increment on non-financial assets	3.2A	**(2,497)**	5,406	-
Surplus/(Deficit) for the period		**(17,986)**	(11,186)	(8,381)
Total comprehensive income		**(20,483)**	(5,780)	(8,381)
Contributions by owners				
Departmental capital budget	5.1A	**15,479**	18,867	14,979
Total transactions with owners		**15,479**	18,867	14,979
Closing balance as at 30 June		**92,519**	97,524	96,492

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variances Commentary

Closing equity is in line with the Original Budget at year end. The higher than budgeted opening balance is offset against a lower than budgeted deficit for the period and a reversal of the previous leasehold revaluation for asset impairment that was not budgeted.

Australian Communications and Media Authority
STATEMENT OF CASHFLOWS
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
OPERATING ACTIVITIES				
Cash received				
Sale of goods and rendering of services		**1,413**	1,658	290
Appropriations		**158,191**	148,486	167,782
GST received		**6,136**	7,353	3,000
Other		**127**	142	-
Total cash received		**165,867**	157,639	171,072
Cash used				
Employees		**102,099**	91,491	99,219
Suppliers		**59,613**	60,152	63,506
Section 74 receipts transferred to OPA		**293**	450	-
Interest payments on lease liabilities		**942**	396	743
Total cash used		**162,947**	152,489	163,468
Net cash from operating activities		**2,920**	5,150	7,604
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		**2,966**	9,535	1,884
Purchase of intangibles		**8,992**	11,573	13,095
Total cash used		**11,958**	21,108	14,979
Net cash used by investing activities		**(11,958)**	(21,108)	(14,979)
FINANCING ACTIVITIES				
Cash received				
Equity injections		**640**	627	-
Departmental capital budget		**12,785**	20,602	14,979
Total cash received		**13,425**	21,229	14,979
Cash used				
Principal payments of lease liabilities		**6,410**	7,370	7,604
Total cash used		**6,410**	7,370	7,604
Net cash from/(used by) financing activities		**7,015**	13,859	7,375
Net increase/(decrease) in cash held		**(2,023)**	(2,099)	-
Cash and cash equivalents at the beginning of the reporting period		**6,928**	9,027	4,149
Cash and cash equivalents at the end of the reporting period	3.1A	**4,905**	6,928	4,149

The above statement should be read in conjunction with the accompanying notes.

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Australian Communications and Media Authority
STATEMENT OF CASHFLOWS
for the period ended 30 June 2026

Budget Variances Commentary

Net cash from operating activities – The decrease from Original Budget was attributable to delays in operating and capital expenditure during the year.

Net cash used by investing activities – The decrease from the Original Budget is due to delays in development of software assets.

Australian Communications and Media Authority
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
NET COST OF SERVICES				
EXPENSES				
Suppliers	2.1A	**132**	-	300
Grants	2.1B	**1,750**	1,979	2,500
Other expenses	2.1C	**128**	-	50
Total expenses		**2,010**	1,979	2,850
INCOME				
Revenue				
Taxation revenue				
Other taxes	2.2A	**612,295**	1,271,028	1,358,816
Total taxation revenue		**612,295**	1,271,028	1,358,816
Non-taxation revenue				
Revenue from contracts with customers	2.2B	**18,353**	15,895	22,129
Fees and fines	2.2C	**46,882**	62,392	42,224
Rental income	2.2D	**275,030**	274,733	-
Interest		**-**	-	396
Total non-taxation revenue		**340,265**	353,020	64,749
Total revenue		**952,560**	1,624,048	1,423,565
Gains				
Reversal of impairment of receivables	2.2E	**53**	4,431	-
Total gains		**53**	4,431	-
Total income		**952,613**	1,628,479	1,423,565
Net contribution by services		**950,603**	1,626,500	1,420,715

The above schedule should be read in conjunction with the accompanying notes. Refer to overview note for restatement of prior year balances relating to spectrum licences.

Budget Variances Commentary

Expenses –Total expenses were lower than budget, due mainly to a deferral of eSafety's grant expenditure to 2026-27.

Revenues – The decrease in taxation revenue from the Original Budget is primarily due to a reduction in the local access line charge in 2025-26. The revised rate reflects the outcome of the ACCC's five-year review of the scheme, incorporating updated forecasts of NBN Co's future fixed wireless and satellite network losses, and was implemented through the Minister for Communications' determination, *Telecommunications (Regional Broadband Scheme) (Base and Administrative Cost Components) Determination 2025*.

The increase in non-taxation revenue from the Original Budget is due to a change in accounting treatment to spectrum licences in 2025-26 to recognise revenue over the licence period (refer also to the Overview note).

Australian Communications and Media Authority
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget 2026 $'000
ASSETS				
Financial Assets				
Cash and cash equivalents	4.1A	**1,322**	1,270	942
Taxation receivables	4.1B	**220,677**	835,124	907,057
Trade and other receivables	4.1C	**32,153**	163,061	31,176
Total financial assets		**254,152**	999,455	939,175
Total assets administered on behalf of Government		**254,152**	999,455	939,175
LIABILITIES				
Payables				
Other payables	4.2A	**3,385,590**	3,648,426	48,917
Total payables		**3,385,590**	3,648,426	48,917
Total liabilities administered on behalf of Government		**3,385,590**	3,648,426	48,917
Net assets		**(3,131,438)**	(2,648,971)	890,258

The above schedule should be read in conjunction with the accompanying notes. Refer to overview note for restatement of prior year balances relating to spectrum licences.

Budget Variances Commentary

The decrease in Taxation Receivables from the Original Budget is primarily due to a reduction in the local access line charge in 2025-26. The revised rate reflects the outcome of the ACCC's five-year review of the scheme, incorporating updated forecasts of NBN Co's future fixed wireless and satellite network losses, and was implemented through the Minister for Communications' determination, *Telecommunications (Regional Broadband Scheme) (Base and Administrative Cost Components) Determination 2025.*

The increase Other Payables from the Original Budget is due to a change in accounting treatment for spectrum licences in 2025-26 to recognise revenue over the licence period and the balance is included as unearned revenue (refer also to the Overview note).

Australian Communications and Media Authority
ADMINISTERED RECONCILIATION SCHEDULE
for the period ended 30 June 2026

	2026	2025
	$'000	$'000
Opening assets less liabilities as at 1 July	**(2,648,971)**	(1,024,962)
Adjustment to prior period at 1 July 2024[1]	**-**	(1,771,643)
Income	**952,613**	1,628,479
Expenses	**(2,010)**	(1,979)
Transfers (to)/from Australian Government		
Appropriation transfers from the OPA	**5,994**	4,240
Transfers to the OPA	**(359,403)**	(427,110)
Transfers to the OPA (collected on behalf of another entity)[2, 3]	**(242,655)**	(243,815)
Regional Broadband Scheme Charge NBN[4]	**(837,006)**	(812,180)
Closing assets less liabilities as at 30 June	**(3,131,438)**	(2,648,971)

[1] Relates to a restatement of spectrum revenue in 2025-26 (refer to the Overview note).

[2] Relates to the Telecommunications Industry Levy collected on behalf of the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Public Interest Telecommunications Services Special Account.

[3] Relates to the collection of the Regional Broadband Scheme Charge collected on behalf of the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Regional Broadband Scheme Special Account.

[4] Relates to revenue from the full year recognition of Regional Broadband Scheme Charge revenue from NBN recognised in 2025-26, where the cash was not collected by ACMA due to a reciprocal grant paid by the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts.

The above schedule should be read in conjunction with the accompanying notes. Refer to overview note for restatement of prior year balances relating to spectrum licences.

Accounting Policy

Administered Cash Transfers to and from the Official Public Account (OPA)

Revenue collected by the ACMA for use by the Australian Government rather than the ACMA is Administered revenue. Collections are transferred to the OPA maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of the Australian Government. These transfers to and from the OPA are adjustments to the Administered cash held by the ACMA on behalf of the Australian Government and reported as such in the Administered Cash Flow Statement and in the Administered Reconciliation Schedule.

Australian Communications and Media Authority
ADMINISTERED CASH FLOW STATEMENT
for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000
OPERATING ACTIVITIES			
Cash received			
Sale of goods and rendering of services		**18,230**	20,396
Taxes		**403,553**	453,466
Rental income		**131,601**	131,601
Fees		**33,593**	31,514
Fines		**12,648**	30,508
GST received		**328**	616
Total cash received		**599,953**	668,101
Cash used			
Grants		**3,692**	1,087
Suppliers		**145**	-
Total cash used		**3,837**	1,087
Net cash from operating activities		**596,116**	667,014
Net increase in cash held		**596,116**	667,014
Cash from the Official Public Account			
Appropriations		**5,994**	4,240
Total cash from the Official Public Account		**5,994**	4,240
Cash to the Official Public Account			
Administered revenue		**(359,403)**	(427,110)
Transfer to other entities (collected on behalf of another entity)		**(242,655)**	(243,815)
Total cash to the Official Public Account		**(602,058)**	(670,925)
Cash and cash equivalents at the beginning of the reporting period		**1,270**	941
Cash and cash equivalents at the end of the reporting period	4.1A	**1,322**	1,270

The above schedule should be read in conjunction with the accompanying notes.

Australian Communications and Media Authority
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Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Overview

ACMA is responsible for regulating in accordance with legislation related to broadcasting, radiocommunications, telecommunications and online content. ACMA works with all stakeholders to maximise the public benefit, including the extent to which the regulatory framework addresses the broad concerns of the community, meets the needs of industry, and maintains community and national interest safeguards.

ACMA conducts the following administered activities on behalf of the Government:

- Revenue collection for broadcasting and radio communications licences
- Grant programs under Online Safety Grants Program
- Grant programs under the Preventing Tech-based Abuse of Women Grants Program
- Revenue collection for the Regional Broadband Scheme Charge
- Charging arrangements related to the Annual Carrier Licence Charge and Numbering charges
- Other programs of work classified as administered activities.

Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with the:

a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

New Accounting Standards

All new Accounting Standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on ACMA's financial statements.

Reporting of Administered activities

Administered revenues, expenses, assets, liabilities, and cash flows are disclosed in the Administered schedules and related notes.

Except where stated below, Administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Comparative restatement - *Spectrum Licences*

Spectrum licences are administered by ACMA on behalf of the Australian Government under Part 3.2 of the Radiocommunications Act 1992 and authorise licence holders to operate radiocommunications devices within specified frequency bandwidths and geographic areas.

ACMA had previously classified spectrum licence arrangements as finance leases and recognised licence consideration as administered revenue upfront on commencement of the licence. Following reassessment, ACMA determined that the arrangements should have been classified as operating leases because they do not transfer substantially all the risks and rewards incidental to ownership of the underlying spectrum asset to licensees. The prior classification was inappropriately accounted for because the underlying spectrum asset continues to be controlled by the Australian Government beyond the licence term, the arrangements do not transfer ownership to licensees, and licensees do not have a purchase option.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Revenue that had previously been recognised upfront should instead have been recognised as rental income on a straight-line basis over the term of the relevant licence, with unearned revenue recognised for consideration received in advance that relates to future reporting periods.

In accordance with *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors*, the error has been corrected retrospectively. Comparative information has been restated and opening balances adjusted where applicable. Details of impacts on 2024-25 comparatives are as follows:

Schedule	Line Item	Published 2025 $'000	Adjustments $'000	Revised 2025 $'000
Administered Schedule of Comprehensive Income	Resources received free of charge	2,091,618	(2,091,618)	-
	Other taxes	1,283,356	(12,328)	1,271,028
	Rental income	-	274,733	274,733
	Other Revenue	787	(787)	-
Administered Schedule of Assets and Liabilities	Trade and other Receivables	162,667	394	163,061
	Unearned revenue	44,157	3,602,039	3,646,196
Administered Reconciliation Schedule	Adjustment to prior period at 1 July 2024	-	(1,771,643)	(1,771,643)
	Opening administered asset less administered liabilities 1 July 2024	(1,024,962)	-	(1,024,962)
	Administered Income	3,458,479	(1,830,000)	1,628,479
	Closing administered assets less administered liabilities as at 30 June 2025	952,673	(3,601,643)	(2,648,971)

The adjustment relating to periods before 1 July 2024 has been recognised as an opening adjustment to administered assets less administered liabilities in the comparative Administered Reconciliation Schedule. Accordingly, amounts shown in the Administered Schedule of Comprehensive Income reflect only the impact on the 2024–25 comparative year.

eSafety Commissioner
The *Online Safety Act 2021* establishes the eSafety Commissioner as an independent statutory officer and ACMA official for the purposes of the Finance Law. Under this Act, the ACMA makes staff available to assist the eSafety Commissioner to perform their functions and exercise their powers. As eSafety is not a separate Commonwealth entity under the PGPA Act, the ACMA consolidates eSafety's financial balances into the ACMA's financial statements. A disaggregation of these balances is provided in Note 9.

Taxation
The ACMA is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Significant Accounting Judgements and Estimates
Property, plant and equipment valuation - the fair value of property, plant and equipment has been taken to be the market value of similar properties as determined by a qualified independent valuer. Where an active market does not exist, these assets are valued at their replacement cost as determined by a qualified independent valuer.
Employee provisions - the liability for long service leave has been estimated using standard parameters issued by the Department of Finance. This takes into account expected salary growth, attrition and future discounting using the government bond rates.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Administered
An estimate of the NBN Co's charge for the Regional Broadband Scheme was accrued in Note 2.2 Other Taxes with a corresponding receivable recorded in Note 4.1B Taxation Receivables. This estimate was calculated using the methodology detailed in the *Telecommunications (Regional Broadband Scheme) Charge Act 2020*, and the connection data made publicly available by NBN Co in their Weekly Progress Report.

Events after the reporting period

Departmental
There are no known events occurring after the reporting period that could impact on the financial statements.

Administered
There are no known events occurring after the reporting period that could impact on the financial statements.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Financial Performance

This section analyses the financial performance of the ACMA for the year ended 30 June 2026.

1.1 Expenses

	2026 $'000	2025 $'000
Note 1.1A: Employee Benefits		
Wages and salaries	**76,817**	70,058
Superannuation		
Defined contribution plans	**10,648**	8,825
Defined benefit plans	**4,103**	4,077
Leave and other entitlements	**16,165**	12,585
Separation and redundancies	**83**	63
Total employee benefits	**107,816**	95,608

Accounting Policy

For accounting policies on employee related expenses please refer to Section 6, People and Relationships.

Note 1.1B: Suppliers		
Goods and services supplied or rendered		
Contractors	**11,552**	15,691
IT and communications services	**12,711**	12,002
Outsourced services	**11,074**	11,400
Consultants	**3,671**	3,790
Travel costs	**1,645**	2,083
Occupancy costs	**2,221**	2,111
Other	**2,185**	2,440
Stationery and publications	**348**	410
Legal costs	**4,444**	2,041
Total goods and services supplied or rendered	**49,851**	51,968
Goods supplied	**212**	453
Services rendered	**49,639**	51,515
Total goods and services supplied or rendered	**49,851**	51,968
Other suppliers		
Low value leases	**621**	583
Workers compensation expenses	**561**	250
Total other suppliers	**1,182**	833
Total suppliers	**51,033**	52,801

The ACMA has no short-term lease commitments as at 30 June 2026.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C, 3.2A and 3.4A.

Accounting Policy

Short-term leases and leases of low-value assets

The ACMA has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and low value leases (less than $10,000). The ACMA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	$'000	$'000
Note 1.1C: Finance Costs		
Unwinding of discount	**57**	153
Interest on lease liabilities	**942**	396
Total finance costs	**999**	549

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 3.2A and 3.4A.

Note 1.1D: Impairment Loss on Financial Instruments		
Impairment on trade and other receivables	**-**	203
Total impairment loss on financial instruments	**-**	203

Note 1.1E: Write-Down and Impairment of Other Assets		
Write-down of property, plant and equipment	**670**	91
Write-down of intangibles	**4,551**	-
Total write-down and impairment of assets	**5,221**	91

The ACMA reassessed the carrying amount of work in progress at 30 June which resulted in an asset impairment expense as it was determined that components of a particular project would not provide the ACMA with future economic benefits.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2 Own-Source Revenue and Gains

	2026	2025
Own-Source Revenue	**$'000**	$'000
Note 1.2A: Revenue from Contract with Customers		
Sale of goods	**45**	-
Rendering of services	**913**	1,422
Total revenue from contract with customers	**958**	1,422
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Service delivery	**913**	1,422
Sales of low value plant and equipment	**45**	-
	958	1,422
Type of customer:		
Australian Government entities (related parties)	**683**	1,117
Non-government entities	**275**	305
	958	1,422
Timing of transfer of goods and services:		
Over time	**913**	1,422
Point in time	**45**	-
	958	1,422

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

The majority of departmental revenue sources have specific performance obligations and the contract is enforceable through legal or equivalent means. Contracts are considered to be enforceable through equivalent means where there are specific rights documented in the agreement, the parties can reasonably be expected to act on their obligations, there are consequences for non-performance and/or unspent funds must be refunded.

Revenue from contracts with customers is recognised when the performance obligation has been met, either:

- at a point in time when control is transferred to the buyer, or
- over time where the services are provided and the benefits are simultaneously consumed by the customer

The following is a description of principal activities from which the ACMA generates its departmental revenue: sale of minor assets (generally point in time), service arrangements with other Australian Government entities (generally over time), Memorandum of Understanding (generally over time), and cost recovery income received for work completed for satellite co-ordination charges collected by the ACMA, Emergency Position Indicating Radio Beacon triangulation (EPIRB) and police investigation assistance (generally over time).

The ACMA requires customers to pay in accordance with its payment terms. Trade receivables are due for settlement within 30 days.

	2026	2025
Note 1.2B: Other Gains	**$'000**	$'000
Provision for restoration obligations	**1,648**	-
Resources received free of charge		
Remuneration of auditors	**115**	115
Total other gains	**1,763**	115

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources are recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature. The value of income represents the services provided free of charge by the Australian National Audit Office.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that the ACMA does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered – Expenses

	2026 $'000	2025 $'000
Note 2.1A: Suppliers		
Goods and services supplied or rendered		
Consultants	132	-
Total goods and services supplied or rendered	132	-
Goods supplied	-	-
Services rendered	132	-
Total goods and services supplied or rendered	132	-
Note 2.1B: Grants		
Private sector		
Commercial entities	1,750	1,979
Total grants	1,750	1,979

Accounting Policy

Grants

The ACMA administers a number of grants on behalf of the Australian Government. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed; or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

Note 2.1C: Other expenses		
Impairment on trade and other receivables	128	-
Total other expenses	128	-

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2.2 Administered – Income

	2026 $'000	2025 $'000
Taxation Revenue		
Note 2.2A: Other Taxes		
Broadcasting licence charges	-	53,267
Radio communications taxes	**82,665**	82,625
Regional Broadband Scheme charge[1]	**252,332**	860,573
Telecommunication numbering charges	**60,000**	60,000
Industry contributions	**217,298**	214,563
Total other taxes	**612,295**	1,271,028

[1] The decrease in Regional Broadband Scheme charge revenue is primarily due to the reduction in the local access line charge from $8.46 per month per eligible premises in 2024–25 to $2.17725 per month per chargeable premises in 2025–26. The revised rate reflects the outcome of the ACCC's five-year review of the scheme, incorporating updated forecasts of NBN Co's future fixed wireless and satellite network losses, and was implemented through the Minister for Communications' determination, *Telecommunications (Regional Broadband Scheme) (Base and Administrative Cost Components) Determination 2025*.

Non-Taxation Revenue		
Note 2.2B: Revenue from Contract with Customers		
Rendering of services	**18,353**	15,895
Total revenue from contract with customers	**18,353**	15,895
Note 2.2C: Fees and Fines		
Licence fees	**34,223**	31,884
Fines and penalties	**12,659**	30,508
Total fees and fines	**46,882**	62,392
Note 2.2D: Rental Income		
Spectrum licences	**275,030**	274,733
Total rental income	**275,030**	274,733

Accounting Policy

Spectrum licence charges are required to be paid upfront or by instalment. ACMA will recognise this licence revenue annually over the term of licence in line with AASB 16 *Leases*.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 $'000	2025 $'000

Accounting Policy

Revenue

All Administered revenues relate to the ordinary activities performed by the ACMA on behalf of the Australian Government. Contributions from industries in the form of taxes, industry levies and fines are recognised as revenue when the economic activity giving rise to the Australian Government's right to the contribution has taken place and the liability to contribution can be reliably measured.

The following is a description of principal activities from which the ACMA generates its Administered revenue:

a. Collection of taxes associated with broadcasting licences, radio communications, telecommunication charges and contributions from the industry;
b. Collection of charges associated with the Regional Broadband Scheme;
c. Revenue from contracts with customers; and
d. Collection of fees and fines levied within the communications and media industry

Revenue from broadcasting licence charges is recognised over time, however all other taxes, fees and fines are recognised as at a point in time. Other revenue from contracts with customers are recognised in accordance with the relevant accounting standard after assessing the characteristics of the contract.

Note 2.2E: Reversal of impairment of receivables		
Reversal of impairment losses	**53**	4,431
Total reversals of impairment of receivables	**53**	4,431

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Financial Position

This section analyses the ACMA's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

3.1 Financial Assets

	2026	2025
	$'000	$'000
Note 3.1A: Cash and Cash Equivalents		
Cash in special accounts[1]	**4,575**	2,983
Cash on hand or on deposit	**242**	3,862
Cash held for external parties	**88**	83
Total cash and cash equivalents	**4,905**	6,928

[1] See Note 5.2A for additional detail on cash in special accounts held in the Official Public Account and ACMA's bank account.

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:
a) cash on hand;
b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
c) cash in special accounts.

Note 3.1B: Trade and Other Receivables		
Goods and services receivables		
For existing outputs	**69,154**	57,640
Total appropriations receivable	**69,154**	57,640
Other receivables		
GST receivable from the Australian Taxation Office	**731**	628
Other	**260**	255
Total other receivables	**991**	883
Total trade and other receivables (gross)	**70,145**	58,523
Less impairment loss allowance	**142**	362
Total trade and other receivables (net)	**70,003**	58,161

Accounting Policy

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.2 Non-Financial Assets

Note 3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles for 2026

	Land $'000	Buildings $'000	Leasehold improvements $'000	Plant and equipment $'000	Computer software $'000	Total $'000
As at 1 July 2025						
Gross book value	-	-	-	-	78,339	78,339
Fair value	1,820	263	66,980	6,380	-	75,443
Work in progress (WIP)	-	-	-	165	15,714	15,879
Accumulated depreciation, amortisation and impairment	-	-	(31,073)	(2,019)	(52,663)	(85,755)
Total as at 1 July 2025	1,820	263	35,907	4,526	41,390	83,906
Additions						
By purchase	-	-	589	1,086	14,147	15,822
Movement in WIP	-	-	446	845	(5,169)	(3,878)
Right-of-use assets	-	-	17,570	-	-	17,570
Revaluations and impairments recognised in other comprehensive income	-	-	(2,978)	481	-	(2,497)
Impairments recognised in net cost of services	-	-	-	-	(4,551)	(4,551)
Depreciation and amortisation	-	(19)	(3,603)	(1,464)	(11,866)	(16,952)
Depreciation on right-of-use assets	-	-	(6,391)	-	-	(6,391)
Disposals other	-	-	(665)	(5)	-	(670)
Total as at 30 June 2026	1,820	244	40,875	5,469	33,951	82,359

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	Land $'000	Buildings $'000	Leasehold improvements $'000	Plant and equipment $'000	Computer software $'000	Total $'000
Total as at 30 June 2026 represented by:						
Gross book value	-	-	-	-	90,296	90,296
Fair value	1,820	263	68,436	4,774	-	75,293
Work in progress	-	-	446	1,010	10,545	12,001
Accumulated depreciation, amortisation and impairment	-	(19)	(28,007)	(315)	(66,890)	(95,231)
Total as at 30 June 2026	1,820	244	40,875	5,469	33,951	82,359
Carrying amount of right-of-use assets	-	-	26,698	-	-	26,698

Revaluation of non-financial and intangible assets
All revaluations are conducted in accordance with the revaluation policy stated at Note 7.4.

Contractual commitments for the acquisition of property, plant and equipment and intangible assets
As at 30 June 2026, significant capital commitments for property and intangibles were $12m (2025: nil).
Contractual payments are payable within the next year.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Acquisition of Assets
Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate. Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold
Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than the thresholds outlined below, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total). The asset thresholds have not been changed during the current financial year. The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the ACMA where there exists an obligation to restore the property to its original condition. These costs are included in the value of the ACMA's leasehold improvements with a corresponding provision for the 'make good' recognised.

Asset Class	Threshold
Buildings	$50,000
Leasehold improvements	$10,000
Plant and equipment	$5,000
Software	$10,000

Leased Right of Use (ROU) Assets
Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned. An impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Leased ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, General Government Sector and Whole of Government financial statements.

Revaluations
Fair values for each class of asset are determined:

Asset class	Revaluation cycle	Fair Value Measured at
Land	Tri-annually	Market approach
Building	Tri-annually	Depreciated replacement cost
Leasehold improvements	Tri-annually	Depreciated replacement cost
Plant and equipment	Tri-annually	Market approach

Following initial recognition at cost, property plant and equipment is carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve, except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised in the surplus/(deficit). Revaluation decrements for a class of assets are recognised directly in the surplus/(deficit) except to the extent that they reverse a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

During 2025-26, a revaluation on Plant and Equipment was undertaken by management's expert.

Depreciation
Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the ACMA using, in all cases, the straight-line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Asset under construction are not subject to depreciation.

Asset Class	Useful Life
Buildings	5 to 40 years
Leasehold improvements	Lease term
Plant and equipment	3 to 15 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Impairment
Fit-out/Leasehold improvements and all intangible assets were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the ACMA were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Intangibles
The ACMA's intangibles comprise of internally developed and purchased software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the ACMA's software are 3 to 10 years and have not changed from the prior year.

Derecognition
An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

	2026	2025
	$'000	$'000
Note 3.2B: Other Non-Financial Assets		
Prepaid expenses	**5,101**	3,436
Total other non-financial assets	**5,101**	3,436

No indicators of impairment were identified for other non-financial assets.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.3 Payables

	2026 $'000	2025 $'000
Note 3.3A: Suppliers		
Trade creditors and accruals	**4,277**	5,354
Total supplier payables	**4,277**	5,354

The majority of suppliers engaged had a 20-day payment term with the exception of eInvoicing suppliers which have 5-day payment terms.

Note 3.3B: Other Payables		
Unearned revenue	**692**	236
Salaries and wages	**2,875**	2,286
Superannuation	**535**	420
Total other payables	**4,102**	2,942

3.4 Leases

	2026 $'000	2025 $'000
Note 3.4A: Leases		
Lease Liabilities		
Leasehold improvements	**29,632**	18,473
Total leases	**29,632**	18,473

Total cash outflow for leases for the year ended 30 June 2026 was $7.352m.

Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**6,914**	6,599
Between 1 to 5 years	**14,371**	12,384
More than 5 years	**13,487**	355
Total leases	**34,772**	19,338

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 3.2A.

Accounting Policy

For all new contracts entered into, the ACMA considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the ACMA's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.5 Other Provisions

Reconciliation of the Other Provisions Account:	Provision for restoration $'000	Total $'000
As at 1 July 2025	**1,615**	**1,615**
Additional provisions made	**457**	**457**
Amounts reversed	**(1,648)**	**(1,648)**
Amounts used	**-**	**-**
Total as at 30 June 2026	**424**	**424**

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4. Assets and Liabilities Administered on Behalf of Government

This section analyses the assets used to conduct operations and the operating liabilities incurred as a result of activities that the ACMA does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered – Financial Assets

	2026	2025
	$'000	$'000
Note 4.1A: Cash and Cash Equivalents		
Cash in special accounts[1]	**886**	878
Cash on hand or on deposit	**436**	392
Total cash and cash equivalents	**1,322**	1,270

[1] See Note 5.2A for additional detail on cash in special accounts held in the Official Public Account and ACMA's bank account.

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

a) cash on hand;

b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and

c) cash in special accounts.

Note 4.1B: Taxation Receivables		
Other taxes[1]	**221,056**	835,378
Total taxation receivables (gross)	**221,056**	835,378
Less: impairment loss allowance		
Other taxes	**379**	254
Total receivables (net)	**220,677**	835,124

[1] The decrease in Taxation Receivables is primarily due to the reduction in the local access line charge from $8.46 per month per eligible premises in 2024–25 to $2.17725 per month per chargeable premises in 2025–26. The revised rate reflects the outcome of the ACCC's five-year review of the scheme, incorporating updated forecasts of NBN Co's future fixed wireless and satellite network losses, and was implemented through the Minister for Communications' determination, *Telecommunications (Regional Broadband Scheme) (Base and Administrative Cost Components) Determination 2025.*

Note 4.1C: Trade and Other Receivables		
Other receivables		
Annual Carrier Licence Charge	**32,157**	31,527
Other receivable[1]	**-**	131,601
Statutory receivables	**21**	9
Total other receivables	**32,178**	163,137
Total trade and other receivables (gross)	**32,178**	163,137
Less: impairment loss allowance		
Other receivables	**25**	76
Total trade and other receivables (net)	**32,153**	163,061

[1] The prior year figures relating to spectrum licences have been restated in accordance with the overview note.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.2 Administered – Payables

	2026	2025
	$'000	$'000
Note 4.2A: Other Payables		
Unearned revenue[1]	**3,384,973**	3,646,196
Other	**617**	2,231
Total other payables	**3,385,590**	3,648,426

[1] The prior year figures relating to spectrum licences have been restated in accordance with the overview note.

Accounting Policy

Unearned revenue includes spectrum licence charges. Spectrum licence charges are required to be paid upfront or by instalment. ACMA will recognise this licence revenue annually over the term of licence in line with *AASB 16 Leases*.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5. Funding

This section identifies the ACMA's funding structure.

5.1 Appropriations

Note 5.1A: Departmental annual and unspent appropriations ('Recoverable GST exclusive')

	2026	2025
	$'000	$'000
Ordinary annual services		
Annual Appropriation		
Operating	**167,358**	155,640
Capital budget[2]	**15,479**	18,867
Section 74 receipts[3]	**293**	450
Total available appropriation	**183,130**	174,957
Appropriation applied (current and prior years)	**(172,999)**	(171,187)
Variance	**10,131**	3,770
Opening unspent appropriation balance	**66,135**	62,365
Repeal of *Appropriation Act (No. 1) 2022-23*[4]	**(2,207)**	-
Closing unspent appropriation balance	**74,059**	66,135
Balance comprises appropriations as follows:		
Appropriation Act (No. 1) 2022-23	**-**	2,207
Appropriation Act (No. 1) 2024-25	**-**	45,891
Appropriation Act (No. 1) 2024-25 Capital Budget (DCB)	**1,426**	11,109
Appropriation Act (No. 1) 2025-26	**53,530**	
Appropriation Act (No. 1) 2025-26 Capital Budget (DCB)	**6,928**	
Appropriation Act (No. 3) 2025-26	**1,821**	
Appropriation Act (No. 3) 2025-26 Capital Budget (DCB)	**500**	
Supply Act (No. 1) 2025-26 Capital Budget (DCB)	**4,949**	
Appropriation Act (No. 1) 2024-25 cash held by the agency[1]	**-**	6,928
Appropriation Act (No. 1) 2025-26 cash held by the agency[1]	**4,905**	-
Total unspent appropriation - ordinary annual services	**74,059**	66,135
Other services		
Annual Appropriation		
Equity injections	**-**	-
Total available appropriation	**-**	-
Appropriation applied (current and prior years)	**(640)**	(627)
Variance	**(640)**	(627)
Opening unspent appropriation balance	**640**	1,267
Closing unspent appropriation balance	**-**	640
Balance comprises appropriations as follows:		
Appropriation Act (No. 2) 2023-24	**-**	640
Total unspent appropriation - equity injections	**-**	640
Total unspent appropriation[4]	**74,059**	66,775

[1] This note includes the component that relates to the Online Safety Special Accounts and is disclosed based on recognising amounts specified in the Appropriation Acts in the year of appropriation, adjusted where applicable, for formal additions and reductions.

[2] Departmental and Administered Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

[3] Adjustments to appropriations includes adjustments to current year annual appropriations including Advance to the Finance Minister (AFM), PGPA Act section 74 receipts and PGPA Act section 75 transfers.

[4] The total unspent appropriation shown in the prior year is inclusive of a Section 51 permanent quarantine imposed in 2022-23 against Appropriation Act (No. 1) 2022-23 of $2.207m.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Revenue from Government - Departmental

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the ACMA gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to this entity) is recognised as Revenue from Government by the non-corporate Commonwealth entity unless the funding is in the nature of an equity injection or a loan.

Note 5.1B: Administered annual and unspent appropriations ('Recoverable GST exclusive')

	2026	2025
	$'000	$'000
Ordinary annual services		
Annual appropriation		
Operating	**2,500**	2,000
Total available appropriation	**2,500**	2,000
Appropriation applied (current and prior years)	**(3,397)**	(740)
Variance	**(897)**	1,260
Opening unspent appropriation balance	**2,275**	2,015
Repeal of Appropriation Act (No. 1) 2022-23	**-**	(1,000)
Closing unspent appropriation balance	**1,378**	2,275
Balance comprises appropriations as follows:		
Appropriation Act (No. 1) 2023-24	**294**	294
Appropriation Act (No. 1) 2024-25	**334**	1,981
Appropriation Act (No. 1) 2025-26	**750**	-
Total unspent appropriation - ordinary annual services	**1,378**	2,275
Total unspent appropriation	**1,378**	2,275

Note 5.1C: Special Appropriations ('Recoverable GST exclusive')

	Appropriation applied	
	2026	2025
Authority	**$'000**	$'000
Public Governance, Performance and Accountability Act 2013 s77 Repayments[1]	**2,112**	3,425
Special Appropriation - *Telecommunications Act 1997 - ss136C(4)*	**145**	-
Total special appropriations applied	**2,257**	3,425

[1] Relates to the refund of radiocommunications licences surrendered before the expiration date.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.2 Special Accounts

Note 5.2A: Special Accounts ('Recoverable GST exclusive')

	The Online Safety Special Account[1]		Services for Other Entities and Trusts Moneys[2]	
	2026	2025	**2026**	2025
	$'000	$'000	**$'000**	$'000
Balance brought forward from previous period	**2,983**	6,475	**878**	634
Increases				
Departmental	**63,570**	51,449	**-**	-
Administered	**-**	-	**837**	258
Total increases	**63,570**	51,449	**837**	258
Available for payments	**66,553**	57,924	**1,715**	892
Decreases				
Departmental	**(61,978)**	(54,940)	**-**	-
Administered	**-**	-	**(829)**	(13)
Total decreases	**(61,978)**	(54,940)	**(829)**	(13)
Total balance carried to the next period	**4,575**	2,983	**886**	878
Balance represented by:				
Cash held in entity bank accounts	**83**	145	**-**	-
Cash held in the Official Public Account	**4,492**	2,838	**886**	878
Total balance carried to the next period	**4,575**	2,983	**886**	878

[1] Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 80.
Establishing Instrument: *Online Safety Act 2021*; section 190.
Purpose: To enhance online safety for Australians.

[2] Current year figures under appropriation: Public Governance, Performance and Accountability Act 2013; section 78. Establishing Instrument: PGPA Act Determination (SOETM Special Account 2022).
Purpose: This account was created to disburse amounts held on trust or otherwise for the benefit of a person other than the Commonwealth.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.3 Regulatory Charging Summary

	2026 $'000	2025 $'000
Amounts applied		
Departmental		
Annual appropriations	**34,492**	29,259
Own source revenue	**202**	214
Administered		
Special appropriations (including special accounts)	**-**	-
Total amounts applied	**34,694**	29,473
Expenses		
Departmental	**34,694**	29,574
Administered	**-**	-
Total expenses	**34,694**	29,574
External revenue		
Departmental	**202**	214
Administered	**52,568**	47,896
Total external revenue	**52,770**	48,110

Regulatory charging activities:
The external administered regulatory charges of $52.568m consists of the Annual Carrier Licence Charge, Fees for services (including Numbering Services), Do Not Call Register and National Self-Exclusion Register. Cost Recovery Impact Statements for these activities are available at:
https://www.acma.gov.au/cost-recovery-implementation-statement-cris

5.4 Net Cash Appropriation Arrangement

	2026 $'000	2025 $'000
Total comprehensive income - as per the Statement of Comprehensive Income	**(20,483)**	(5,780)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity appropriations)	**16,952**	12,486
Plus: depreciation on right-of-use assets	**6,391**	6,767
Less: lease principal repayments	**(6,410)**	(7,370)
Net Cash Operating Surplus/(Deficit)	**(3,550)**	6,103

From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 *Leases*, it does not directly reflect a change in appropriation arrangements.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

6. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

6.1 Employee Provisions

	2026	2025
	$'000	$'000
Note 6.1A: Employee Provisions		
Leave	31,414	26,523
Total employee provisions	31,414	26,523

Accounting Policy

Liabilities for 'short-term employee benefits' and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as the net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes a provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the ACMA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the ACMA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the short hand method prescribed under section 24 of the Financial Reporting Rule. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The ACMA recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the termination.

Superannuation

ACMA staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap) or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's Administered schedules and notes.

The ACMA makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Australian Government. The ACMA accounts for the contributions as if they were contributions to defined contribution plans. The liability for superannuation recognised as at 30 June represents outstanding contributions.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

6.2 Key Management Personnel Remuneration

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. The ACMA has determined the Key Management Personnel to be the Chair, Deputy Chair, General Managers and the eSafety Commissioner.

Key Management Personnel remuneration is reported in the table below:

	2026	2025
	$	$
Short-term employee benefits	**4,179,286**	3,901,530
Post-employment benefits	**608,421**	577,842
Other long-term employee benefits	**104,552**	100,456
Total key management personnel remuneration expenses[1]	**4,892,259**	4,579,828

The total number of Key Management Personnel that are included in the above table is 12 (2025: 14).

Other than the accrual of annual leave and long-service leave, all expenses reflect cash payments made during the year. The short-term employee benefits also include car parking benefits.

[1] The above Key Management Personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the ACMA.

6.3 Related Party Disclosures

Related party relationships:
The ACMA is an Australian Government controlled entity. Related parties to the ACMA are Key Management Personnel including the Portfolio Minister, the Chair, the Deputy Chair, General Managers, the eSafety Commissioner and other Australian Government entities.

Transactions with related parties:
Given the breadth of Australian Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Related party transactions with other Commonwealth entities are exempted from disclosure in this Note, as specified in AASB 1060, paragraph 200.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the entity, it has been determined that there are no related party transactions to be separately disclosed.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7. Managing Uncertainties

This section analyses how the ACMA manages financial risks within its operating environment.

7.1 Contingent Assets and Liabilities

Departmental

Quantifiable Contingencies

At 30 June 2026, there are no material quantifiable contingencies (2025: nil).

Unquantifiable Contingencies

At 30 June 2026 and 30 June 2025, ACMA had unquantifiable contingencies in relation to ongoing legal cases, which are not yet significantly progressed. It is not possible to accurately estimate the amounts of any eventual payments or receipts from the result of these cases at the time of reporting.

Administered

The ACMA is not aware of any material Administered quantifiable, unquantifiable or significant remote contingent assets or liabilities (2025: nil).

Accounting Policy

Contingent Liabilities and Contingent Assets

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.2 Financial Instruments

	2026 $'000	2025 $'000
Note 7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**4,905**	6,928
Trade and other receivables	**260**	255
Total financial assets at amortised cost	**5,165**	7,183
Total financial assets	**5,165**	7,183
Financial liabilities at amortised cost		
Trade creditors and accruals	**4,277**	5,354
Total financial liabilities at amortised cost	**4,277**	5,354
Carrying amount of financial liabilities	**4,277**	5,354

The carrying value of financial assets and liabilities is a reasonable approximation of fair value.

7.3 Administered Financial Instruments

	2026 $'000	2025 $'000
Note 7.3A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**1,322**	1,270
Fees, charges and other revenue receivables	**32,132**	31,451
Total financial assets at amortised cost	**33,454**	32,721
Carrying amount of financial assets	**33,454**	32,721

The carrying value of financial assets and liabilities is a reasonable approximation of fair value.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Financial Assets

In accordance with AASB 9 *Financial Instruments*, the ACMA classifies its financial assets in the following categories:
a) financial assets at fair value through profit or loss;
b) financial assets at fair value through other comprehensive income; and
c) financial assets measured at amortised cost.

The classification depends on both the ACMA's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the ACMA becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date. Comparatives have not been restated on initial application.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:
1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for Financial Assets that are recognised at amortised cost.

Impairment of Financial Assets
Financial Assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities ‘at fair value through profit or loss’ or other financial liabilities. Financial liabilities are recognised and derecognised upon ‘trade date’.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the Effective Interest Method, with interest expense recognised on an effective interest basis.

Supplier and Other Payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.4 Fair Value Measurement

All Non-Financial Assets with the exception of Intangibles are measured at fair value.

Key judgements and estimates

Valuation of Land and Buildings

Independent valuations are obtained tri-annually as at 30 June for Land and Buildings. These valuations include calculations of estimated market cash flows which are adjusted to take into account physical, economic and external factors relevant to the asset under consideration. All valuations conducted are in compliance with AASB13. A valuation for buildings and land was last carried out as at 30 June 2025.

Valuation of Fit-out/Leasehold Improvements

Independent valuations are obtained tri-annually as at 30 June for Fit-out/Leasehold Improvements. The estimated cost to replace the asset has been calculated and then adjusted to take into account obsolescence and physical deterioration (accumulated depreciation). The obsolescence has been determined based on professional judgement regarding physical, economic and external factors relevant to the asset under consideration. A valuation was last carried out as at 30 June 2025.

Valuation of Plant and Equipment

Independent valuations are obtained tri-annually as at 30 June for Plant and Equipment. The estimated cost to replace the asset has been calculated and then adjusted to take into account obsolescence and physical deterioration (accumulated depreciation). The obsolescence has been determined based on professional judgement regarding physical, economic and external factors relevant to the asset under consideration. A valuation was carried out as at 30 June 2026.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8. Other Items

8.1 Current/non-current distinction for assets and liabilities

	2026	2025
	$'000	$'000
Note 8.1A: Departmental - Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**4,905**	6,928
Trade and other receivables	**70,003**	58,161
Prepayments	**3,385**	2,592
Total no more than 12 months	**78,293**	67,681
More than 12 months		
Land and buildings	**42,939**	37,990
Plant and equipment	**5,469**	4,526
Intangibles	**33,951**	41,390
Prepayments	**1,716**	844
Total more than 12 months	**84,075**	84,750
Total assets	**162,368**	152,431
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**4,277**	5,354
Other payables	**4,102**	2,942
Leases	**5,522**	6,279
Employee provisions	**9,854**	8,156
Total no more than 12 months	**23,755**	22,731
More than 12 months		
Leases	**24,110**	12,194
Employee provisions	**21,560**	18,367
Other provisions	**424**	1,615
Total more than 12 months	**46,094**	32,176
Total liabilities	**69,849**	54,907

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 $'000	2025 $'000
Note 8.1B: Administered - Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**1,322**	1,270
Taxation receivables	**220,677**	835,124
Trade and other receivables	**32,153**	163,061
Total no more than 12 months	**254,152**	999,455
More than 12 months		
Trade and other receivables	**-**	-
Total more than 12 months	**-**	-
Total assets	**254,152**	999,455
Liabilities expected to be settled in:		
No more than 12 months		
Unearned revenue	**315,825**	318,601
Other payables	**617**	2,231
Total no more than 12 months	**316,442**	320,831
More than 12 months		
Unearned revenue	**3,069,148**	3,327,595
Total more than 12 months	**3,069,148**	3,327,595
Total liabilities	**3,385,590**	3,648,426

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

9. Disaggregation of eSafety balances in the statements of comprehensive income

Note 9.1A Impact of eSafety on the Statement of Comprehensive Income

	Departmental (Excl. eSafety) $'000	eSafety $'000	Total $'000
NET COST OF SERVICES			
Expenses			
Employee benefits	70,422	37,394	**107,816**
Suppliers	28,506	22,527	**51,033**
Depreciation and amortisation	21,655	1,688	**23,343**
Finance costs	999	-	**999**
Impairment loss on financial instruments	-	-	**-**
Write-down and impairment of assets	5,221	-	**5,221**
Total expenses	126,803	61,609	**188,412**
Own-Source Income			
Own-source revenue			
Revenue from contracts with customers	267	691	**958**
Other revenue	27	100	**127**
Total own-source revenue	294	791	**1,085**
Gains			
Reversals of write-downs and impairment	220	-	**220**
Other gains	1,763	-	**1,763**
Total gains	1,983	-	**1,983**
Total own-source income	2,277	791	**3,068**
Net cost of services	(124,526)	(60,818)	**(185,344)**
Revenue from Government[1]	107,972	59,386	**167,358**
Surplus/(Deficit) attributable to the Australian Government	(16,554)	(1,432)	**(17,986)**
OTHER COMPREHENSIVE INCOME			
Items not subject to subsequent reclassification to net cost of services			
Changes in asset revaluation reserve	(2,533)	36	**(2,497)**
Total comprehensive income	(19,087)	(1,396)	**(20,483)**

[1] Departmental appropriation for eSafety is provided in the 2025-26 Budget process and credited to eSafety's Online Safety Special Account.

Australian Communications and Media Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 9.1B Impact of eSafety on the Administered Schedule of Comprehensive Income

	Administered (Excl. eSafety) $'000	eSafety[1] $'000	Total $'000
NET COST OF SERVICES			
EXPENSES			
Suppliers	132	-	**132**
Grants	-	1,750	**1,750**
Other expenses	128	-	**128**
Total expenses	260	1,750	**2,010**
INCOME			
Revenue			
Taxation revenue			
Other taxes	612,295	-	**612,295**
Total taxation revenue	612,295	-	**612,295**
Non-taxation revenue			
Revenue from contracts with customers	18,353	-	**18,353**
Fees and fines	46,882	-	**46,882**
Rental income	275,030		**275,030**
Total non-taxation revenue	340,265	-	**340,265**
Total revenue	952,560	-	**952,560**
Gains			
Reversal of impairment of receivables	53	-	**53**
Total gains	53	-	**53**
Total income	952,613	-	**952,613**
Net (cost of)/contribution by services	952,353	(1,750)	**950,603**

[1] Administered appropriation for eSafety is provided in the 2025-26 Budget process. In 2025-26, total administered appropriation for eSafety was $2.5m.

Appendix 1.15: List of requirements

Requirements under Schedule 2 of the Public Governance, Performance and Accountability Rule 2014

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AD(g)	**Letter of transmittal**		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	7	N/A
17AD(h)	**Aids to access**		
17AJ(a)	Table of contents (print only)	iii–iv	iii–iv
17AJ(b)	Alphabetical index (print only)	261–271	261–271
17AJ(c)	Glossary of abbreviations and acronyms	258–260	258–260
17AJ(d)	List of requirements	172–184	172–184
17AJ(e)	Details of contact officer	6	186
17AJ(f)	Entity's website address	2	3
17AJ(g)	Electronic address of report	6	186
17AD(a)	**Review by accountable authority**		
17AD(a)	A review by the accountable authority of the entity	8–10	N/A
17AD(b)	**Overview of the entity**		
17AE(1)(a)(i)	A description of the role and functions of the entity	14	192
17AE(1)(a)(ii)	A description of the organisational structure of the entity	18	194
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity	19, 22	195, 198
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan	19, 22	195, 198
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	15	N/A
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	15	N/A

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	18	N/A
17AE(1)(b)	An outline of the structure of the portfolio of the entity	N/A	N/A
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	N/A	N/A
17AD(c)	**Report on the performance of the entity**		
	Annual performance statements		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	21–61	197–242
17AD(c)(ii)	**Report on financial performance**		
17AF(1)(a)	A discussion and analysis of the entity's financial performance	68–77	244
17AF(1)(b)	A table summarising the total resources and total payments of the entity	122	122
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	N/A	N/A

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AD(d)	**Management and accountability**		
	Corporate governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	64	245
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	7	7
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	7	7
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	7	7
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	64	245
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance	68	68
	Audit committee		
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee	85	85
17AG(2A)(b)	The name of each member of the entity's audit committee	86	86
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	86	86
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings	86	86
17AG(2A)(e)	The remuneration of each member of the entity's audit committee	86	86

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
	External scrutiny		
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	65	246
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	65	246
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	65–66	65–66
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period	65	246
	Management of human resources		
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	79	79
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender (d) statistics on staff location	89–98	89–98
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • statistics on staffing classification level; • statistics on full-time employees; • statistics on part-time employees; • statistics on gender; • statistics on staff location; • statistics on employees who identify as Indigenous	97–99	97–99

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the Public Service Act 1999	99	99
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c)	99	99
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level	99	99
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees	81	81
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay	N/A	N/A
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level	N/A	N/A
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level	N/A	N/A
17AG(4)(d)(iv)	Information on aggregate amount of performance payments	N/A	N/A
	Assets management		
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	75	75
	Purchasing		
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules	72	72
	Reportable consultancy contracts		

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	72	72
17AG(7)(b)	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million]".	72	72
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	74	74
17AG(7)(d)	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	72	72
	Reportable non-consultancy contracts		
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	73	73

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AG(7A)(b)	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	73	73
17AD(daa)	**Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts**		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	73–74	73–74
17AGA(1)	For the purposes of paragraph 17AD(daa), this section sets out additional information for the period that is to be included in the annual report about: a) reportable consultancy contracts; and b) reportable non-consultancy contracts	72–73	72–73
17AGA(2)	Additional information about organisations receiving amounts under reportable consultancy contracts	73	73
17AGA(2)(a)	If 5 or more organisations received amounts under reportable consultancy contracts during the period—both of the following: • the names of the organisations who received the 5 largest shares of the entity's total expenditure on such contracts during the period, and the total amounts they received; • the name of any organisation that, during the period, received one or more amounts under one or more such contracts equal in total to at least 5% of the entity's total expenditure on such contracts during the period, and the total amount the organisation received; or	73	73

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AGA(2)(b)	Otherwise—the name of any organisation that, during the period, received one or more amounts under one or more reportable consultancy contracts, and the total amount the organisation received	N/A	N/A
17AGA(3)	Additional information about organisations receiving amounts under reportable non-consultancy contracts	74	74
17AGA(3)(a)	If 5 or more organisations received amounts under reportable non-consultancy contracts during the period—both of the following: • the names of the organisations who received the 5 largest shares of the entity's total expenditure on such contracts during the period, and the total amounts they received; • the name of any organisation that, during the period, received one or more amounts under one or more such contracts equal in total to at least 5% of the entity's total expenditure on such contracts during the period, and the total amount the organisation received; or	74	74
17AGA(3)(b)	Otherwise – the name of any organisation that, during the period, received one or more amounts under one or more reportable non-consultancy contracts, and the total amount the organisation received	N/A	N/A
	Australian National Audit Office access clauses		
17AG(8)	If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	75	75

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
	Exempt contracts		
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	75	75
	Small business		
17AG(10)(a)	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	74	74
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	74	74
17AG(10)(c)	if the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. Further information on payment times can be found at [entity web address]."	74	74
	Financial statements		
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	124–171	N/A
	Executive remuneration		
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule	100	100

PGPA Rule reference	Description	ACMA page reference	eSafety page reference
17AD(f)	**Other mandatory information**		
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."	112	112
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect	N/A	N/A
17AH(1)(b)	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."	N/A	244
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information	81	81
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	67	248
17AH(1)(e)	Correction of material errors in previous annual report	N/A	N/A
17AH(2)	Information required by other legislation	See tables below	250–256

Requirements in section 57 of Part 6 of the *Australian Communications and Media Authority Act 2005*

ACMA Act reference	Requirement	Page reference
57(a)	A copy of each direction given to the ACMA under section 14 during the period	67
57(aa)	A report on the following matters: • remuneration, and other employment-related costs and expenses, in respect of APS employees whose duties relate to the performance of the eSafety Commissioner's functions or the exercise of the eSafety Commissioner's powers • any other costs, expenses and other obligations incurred by the Commonwealth in connection with the performance of the eSafety Commissioner's functions or the exercise of the eSafety Commissioner's powers	121, 123
57(b), (c)	A copy, or extract, of each instrument given to a carrier or to a carriage service provider under section 581 of the *Telecommunications Act 1997* during the financial year	67
57(d)	A report on the number and types of complaints made under Part 26 of the *Telecommunications Act 1997*. A report on the investigations conducted as a result of complaints made under Part 26. The results of those investigations	104–106
57(e)	A report on the operation of Part 6 of the *Telecommunications Act 1997*	106–108
57(f)	A report setting out statistical information relating to information or documents disclosed under Division 3 of Part 13 of the *Telecommunications Act 1997*	109–110
57(g)	A summary outline of the operation of subsection 28C(1) of the *Radiocommunications Act 1992* during the period	117–118
57(h)	If a work program was applicable to the period under section 28E of the *Radiocommunications Act 1992* – a report on the extent to which the ACMA's activities during the period gave effect to the work program	119

Requirements under the *Broadcasting Services Act 1992* (BSA)

BSA reference	Requirement	Page reference
205ZL	Reporting on information about the recipients of grants in accordance with section 46 of the Public Governance, Performance and Accountability Act 2013	N/A
74R	Requires the ACMA to prepare a report about the company interests in Australian media companies that were held by foreign stakeholders at the end of the financial year	114

Requirements under the *Telecommunications Act 1997* (Telco Act)

	Requirement	Page reference
484K(6)	The Chair of the ACMA, when preparing the ACMA's annual report under section 46 of the *Public Governance, Performance and Accountability Act 2013* for a period, must include the following information in that report:	120
484K(6)(a)	the total number of substituted decisions made by the ACMA under subsection 484J(4) of this Act in that period;	120
484K(6)(b)	the kinds of substituted decisions so made;	120
484K(6)(c)	the kinds of decisions taken by the operation of the computer program that the ACMA was satisfied were not correct	120
484K(6)	The Chair may also include in the report any other information (other than personal information within the meaning of the *Privacy Act 1988)* about the operation of sections 484J and 484K in that period that the Chair considers appropriate	120

Other information required to be included by an Act or instrument

Requirement	Page reference
Reporting on work health and safety under Schedule 2, Part 4 of the *Work Health and Safety Act 2011*	83
Advertising and market research reporting requirements in section 311A of the *Commonwealth Electoral Act 1918*	112–113
Ecologically sustainable development and environmental performance (section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*	75–77
Reporting requirements under the Guidelines for the use of section 313(3) of the *Telecommunications Act 1997*	111

Part 2:
eSafety Commissioner annual report 2025–26

Contact details

Canberra
PO Box 78
Belconnen ACT 2616

T +61 2 6219 5555

Melbourne
PO Box 13112
Law Courts
Melbourne VIC 8010

T +61 3 9963 6800

Sydney
PO Box Q500
Queen Victoria Building
NSW 1230

T +61 2 9334 7700

This report is available on the eSafety Commissioner website at esafety.gov.au/about-us/corporate-documents/annual-reports

Enquiries about this report can be emailed to enquiries@esafety.gov.au.

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Australian Government | eSafetyCommissioner

The Hon Anika Wells MP
Minister for Communications
Parliament House
CANBERRA ACT 2600

Dear Minister:

As the eSafety Commissioner, I am pleased to present you with the annual report for the year ended 30 June 2026 for presentation to Parliament.

Due to our operational independence and statutory obligations, eSafety has produced our own annual report as required by section 183 of the *Online Safety Act 2021*.

The annual report has been developed in compliance with 183(1) of the *Online Safety Act 2021* and includes our legislative reporting requirements as listed in subsection 183(2) of the *Online Safety Act 2021*.

Yours sincerely,

Julie Inman Grant

eSafety Commissioner

14 September 2026

eSafety.gov.au

Commissioner's foreword

A year that changed the terms of online safety

In 2025–26, Australians asked more of online safety regulation than ever before.

The social media minimum age changed the national conversation about children and platforms. AI made some forms of abuse easier to create and harder to contain. Behind both developments was a clear public expectation: Australians want help when online harm reaches them, and they expect the services that shape their online lives to be held to account.

This annual report records our performance against our measures. It also shows how much Australians now expect from a national online safety regulator.

eSafety met every performance measure in a very demanding year. We take pride in that result, while knowing it sits inside the harder truth that the need for our work is growing faster than any regulator can meet alone.

Turning public attention into action

Our prevention work reached further into the community. More than 40,000 people took part in eSafety training and awareness sessions, well above our target. Many were professionals who support others, such as educators and people working with communities at greater risk of online harm.

Public recognition also grew. Awareness of eSafety among surveyed Australians aged 16 and over increased 17 percentage points from last year to 55%. While that gives us a stronger base from which to help people, it also reminds us many Australians may still be unsure where to turn when online harm affects them.

The social media minimum age showed how an important public policy debate can become a major regulatory undertaking. In the year leading up to the minimum age taking effect, eSafety consulted with stakeholders, released resources to support public understanding and published regulatory guidance to support platforms to comply. There were some promising early results, with platforms reporting they had restricted access to a significant number of accounts, and Australians reporting an uptick in online safety discussions between parents, carers and children. As eSafety continued to monitor compliance, we grew concerned with how some platforms were meeting the new obligation and have since commenced regulatory investigations.

At the point of harm

People come to eSafety under great distress and at times, during some of the worst moments in their lives. They want harmful material removed and abuse stopped. They also need advice they can understand, and trust, when the situation feels urgent.

This year, our complaints work continued to turn reports into action. We reviewed each matter, acted where the law allowed, and connected people with support when another organisation was better placed to help.

That work requires care. Speed is important when harmful content is spreading, but so is discretion and fairness. Strong regulation depends on decisions grounded in evidence and able to withstand scrutiny under the law. That is how we protect people while maintaining public confidence in the powers the Australian Parliament has given us.

Making services carry more responsibility

The year also showed why more responsibility must sit with the services whose choices can reduce risk before abuse spreads. Service provider responsibility is a foundational pillar of safety by design but we know voluntary principles have their limitations. To that end, clear guidance helped some providers understand what the law required. In other cases, we had to use stronger regulatory pressure to secure necessary and meaningful change.

We saw visible shifts in provider behaviour. Some services introduced age assurance. Others strengthened child safety settings, added warnings, changed terms or restricted access in Australia while they worked towards compliance. These changes affect how services operate. They demonstrate how regulation can alter product design and safety practice, not just respond after harm has occurred.

AI added new urgency to our work. It lowered the barriers to entry for harmful tools and exploitation to proliferate, including image-based abuse, sexual extortion and impersonation. It also made clear once again why safety cannot be bolted on after deployment. Services that build these technologies, or give others access to them, need to test for misuse before harm becomes predictable. Safety by design must become the de facto industry standard and be applied through every stage of the AI life cycle.

I must also acknowledge the people and organisations behind the results in this report. We worked with educators, frontline services, community and mental health organisations, researchers, hotlines, industry and other regulators. Those relationships help us understand how online harms affect people in real settings and how to achieve better online safety outcomes for Australians. They also make our guidance more useful and our regulatory messages clearer.

Ten years, one obligation

This is my tenth year as eSafety Commissioner. The role has evolved as the technology ecosystem itself has evolved. However, the core obligation has remained constant and that is to help Australians have safer and more positive online experiences and to hold services to account for the risks their products create. I have deep respect for those who come to us for help, and for the eSafety staff and partners who meet that responsibility every day – they are truly heroes in my eyes.

The standard Australians should expect

The next phase of online safety will be demanding and rife with new challenges. Children will continue growing up inside digital environments shaped by powerful, profit-driven companies. From AI to augmented reality to quantum, technologies will become ever more powerful, perhaps even beyond the limits of those who create and profit from them. People experiencing technology-facilitated abuse will still need fast, effective support that policy and regulatory frameworks will need to keep pace with. New technologies will test the law and public expectations of digital safety.

So, the task ahead will require steady judgement, new ways to see around corners and a clear sense of purpose to harness technology for good and mitigate the risks. We will keep helping Australians understand online harms and respond when serious abuse is reported. We will also keep pressing services to build safer systems because Australians should never have to carry the burden of online safety on their own – the onus should fall squarely upon those who create, manage and monetise online services.

Julie Inman Grant
eSafety Commissioner

Our year at a glance

Providing online safety education

More than **44,730 young people and adults** participated in eSafety training and awareness sessions.

Fighting illegal content

We referred **3,251** reports of child sexual abuse material to global partners and law enforcement.

Building the evidence base

We published **9 research papers and reports** strengthening Australia's evidence base for online safety.

Pursuing compliance

We commenced **12 investigations** into compliance with online safety codes and standards.

Prompting safety interventions

3 of the most commonly used nudify services **withdrew from the Australian market** in response to our regulatory action.

Implementing reforms

We implemented the **social media minimum age** and **age-restricted material codes**.

Tackling image-based abuse

We received more than **9,000** reports of image-based abuse and provided support in **96%** of actionable cases.

Promoting transparency

We published **3 transparency reports** documenting the safety practices of AI companion apps, and how online providers respond to child sexual exploitation and abuse.

Overview

Functions and responsibilities

The functions of the eSafety Commissioner are set out in section 27 of the Online Safety Act. During the reporting period, the eSafety Commissioner was an independent statutory office holder within the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio, with the Hon Anika Wells MP, the Minister for Communications, as the responsible minister.

In accordance with the legislation, our specific responsibilities include:

- promoting online safety for Australians
- administering a complaints scheme for cyberbullying material targeted at an Australian child
- administering a complaints scheme for cyber abuse material targeted at an Australian adult
- administering a complaints and objections scheme for nonconsensual sharing of intimate images
- administering the online content scheme covering illegal and restricted content
- ensuring that social media services, relevant electronic services (for example, messaging and gaming services) and designated internet services (certain websites and apps accessible from Australia) take reasonable steps to keep Australians safe online through a set of Basic Online Safety Expectations
- co-regulating 8 sections of the online industry for 'class 1' and 'class 2' illegal and restricted content, including imagery depicting the sexual abuse of children or terrorism, through to material that is inappropriate for children, such as online pornography
- formulating and promoting written guidelines for the taking of reasonable steps to prevent age-restricted users having accounts with age-restricted social media platforms
- monitoring and enforcing age-restricted social media platforms' compliance with the social media minimum age obligation to prevent age-restricted users from having accounts (from December 2025)
- coordinating the activities of Australian Government departments, authorities and agencies relating to online safety for Australians
- supporting, conducting and accrediting educational and community awareness programs relevant to online safety for Australians
- making grants of financial assistance in relation to online safety for Australians, on behalf of the Australian Government
- conducting and evaluating research about online safety for Australians.

The Commissioner

Julie Inman Grant PSM is Australia's eSafety Commissioner and leads the world's first government regulatory agency dedicated to keeping its citizens safer online.

Appointed in January 2017, Julie has transformed eSafety into a globally recognised regulator, expanding its remit, capability and impact while implementing world-leading initiatives and frameworks to address online harms.

Julie began her career at the US Congress in Washington, DC, before spending 17 years at Microsoft in senior corporate affairs roles. She later established Twitter's public policy and philanthropy programmes across Australia, New Zealand and Southeast Asia, and led Government Relations across APAC for Adobe.

As Commissioner, Julie has driven significant regulatory reform and launched innovative initiatives such as Safety by Design, Women in the Spotlight and a tech trends horizon scanning program to anticipate emerging online harms. This includes establishing and uplifting a range of public complaints and investigations schemes to deliver rapid and compassionate harms remediation for Australians experiencing serious online abuse. Under her leadership, eSafety has embedded a holistic, ecosystem-based model of regulation, applying shared responsibility and accountability across the digital value chain, from platforms to app stores and device manufacturers.

A cornerstone of this work is the development and enforcement of world-first systemic industry codes and standards addressing illegal content, age-restricted material and emerging AI harms. These frameworks hold platforms accountable for the design and operation of their services, requiring them to reduce risk at scale and embed Safety by Design.

Julie also successfully led the implementation of Australia's landmark social media minimum age legislation, the first of its kind globally, placing clear responsibility on age-restricted platforms to prevent children under 16 from holding accounts. Together, these reforms represent a structural shift in online safety regulation, strengthening protections for children and young people while rebalancing accountability across the digital ecosystem.

Julie serves as a Senior Advisor to the Technology Policy Design Centre and is the former Chair of the Australian Digital Platforms Regulatory Forum (DP-REG). She is co-founder and inaugural Chair of the Global Online Safety Regulators Network, a long-serving Board Member of the WePROTECT Global Alliance, co-chair of the World Economic Forum's Global Coalition for Digital Safety, and represents Australia in the Global Partnership for Action on Gender-Based Harassment and Abuse and All In, Global Leaders for Ending Gender-Based Violence.

In 2025, Julie was recognised by the *Australian Financial Review* as one of the most culturally powerful people in Australia and was named marie claire Australia's 'Powerhouse of the Year'. In 2026, she was awarded the Public Service Medal in the Australia Day Honours for outstanding service to online safety regulation and recognised by *Time* magazine's 'Global Health 100' for her leadership implementing world-first protections for under 16s online.

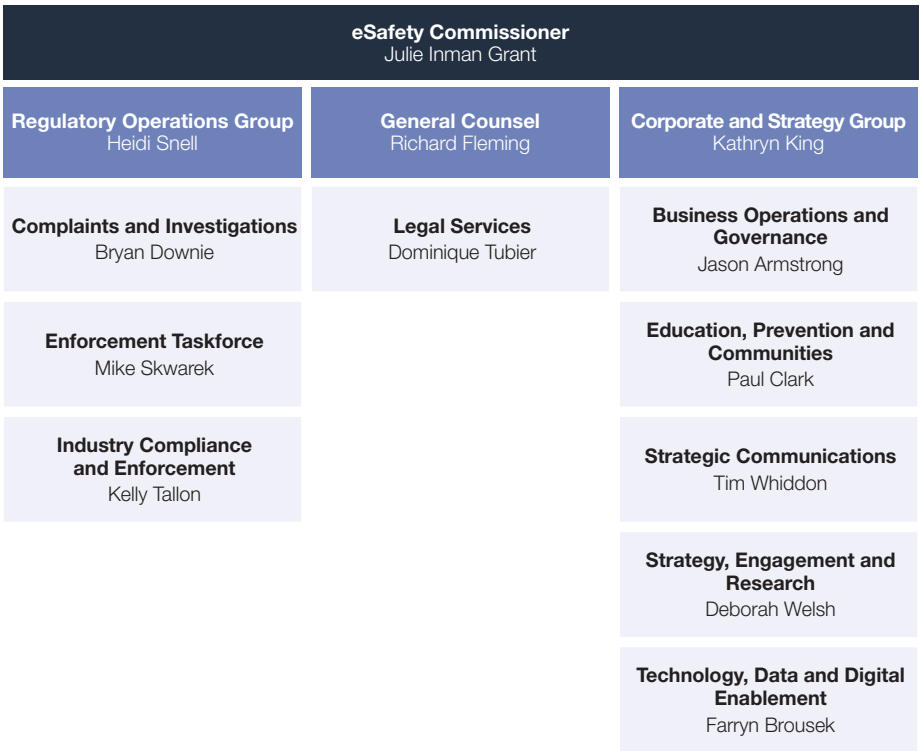
eSafety structure

The Online Safety Act establishes the eSafety Commissioner as an independent statutory office holder, supported by staff from the ACMA. During the reporting period, eSafety's day-to-day activities were managed by the Commissioner, 3 general managers, and 9 executive managers and branch heads. The Chair of the ACMA is eSafety's accountable authority.

Under section 184 of the Online Safety Act, the ACMA provides staff to assist the Commissioner to perform the Commissioner's functions under the Act. These staff are employed by the ACMA under the *Public Service Act 1999* and under the terms of the ACMA Enterprise Agreement 2024–2027. At 30 June 2026, the eSafety Commissioner was supported by 239 APS staff located predominantly in Canberra, Sydney and Melbourne.

Detailed information about our staff is provided in Appendix 1.2 of Part 1 of this report. eSafety's organisational structure as at 30 June 2026 is set out in Figure 2.1.

Figure 2.1: Organisational structure as at 30 June 2026



Our purpose

eSafety's purpose, set out in our 2025–26 Portfolio Budget Statements (PBS) and corporate plan, is to help safeguard Australians at risk from online harms and to promote safer, more positive online experiences.

Outcome and program structure

eSafety's 2025–26 PBS set out the resources allocated to us by government to deliver Outcome 1 and the program that contributes to it.

Outcome 1
A communications and media environment that balances the needs of the industry and the Australian community through regulation, education and advice

Program 1.3
The eSafety Commissioner

To help safeguard all Australians from online harms and to promote safer, more positive online experiences.

Report on performance

Annual performance statements 2025–26

eSafety's performance framework

Our performance framework includes:

- **Portfolio Budget Statements (PBS)**: These statements specify the outcomes, performance criteria, and targets for the programs of work we are funded by the government to deliver.
- **Corporate plan**: This outlines our purpose, vision, environment, key activities, performance measures, targets, and capabilities.
- **Annual Performance Statement**: This provides an assessment of our performance in relation to key activities aimed at achieving our vision and purpose.
- **Annual report**: This includes the Annual Performance Statement and meets the reporting requirements prescribed in the Online Safety Act.

The 2022 Minister's Statement of Expectations communicated the requirement for eSafety to prepare a detailed corporate plan and annual reports. These are expected to be in line with best practice principles and consistent with the *Public Governance, Performance and Accountability Act 2013*, related legislation and guidance material.

Each key activity in our corporate plan has specific performance measures with corresponding targets for 2025–26. These measures form the basis for assessing our performance.

Our corporate plan provides details on the methodology (quantitative metrics and qualitative sources) used to objectively measure whether we have met each performance measure and target.

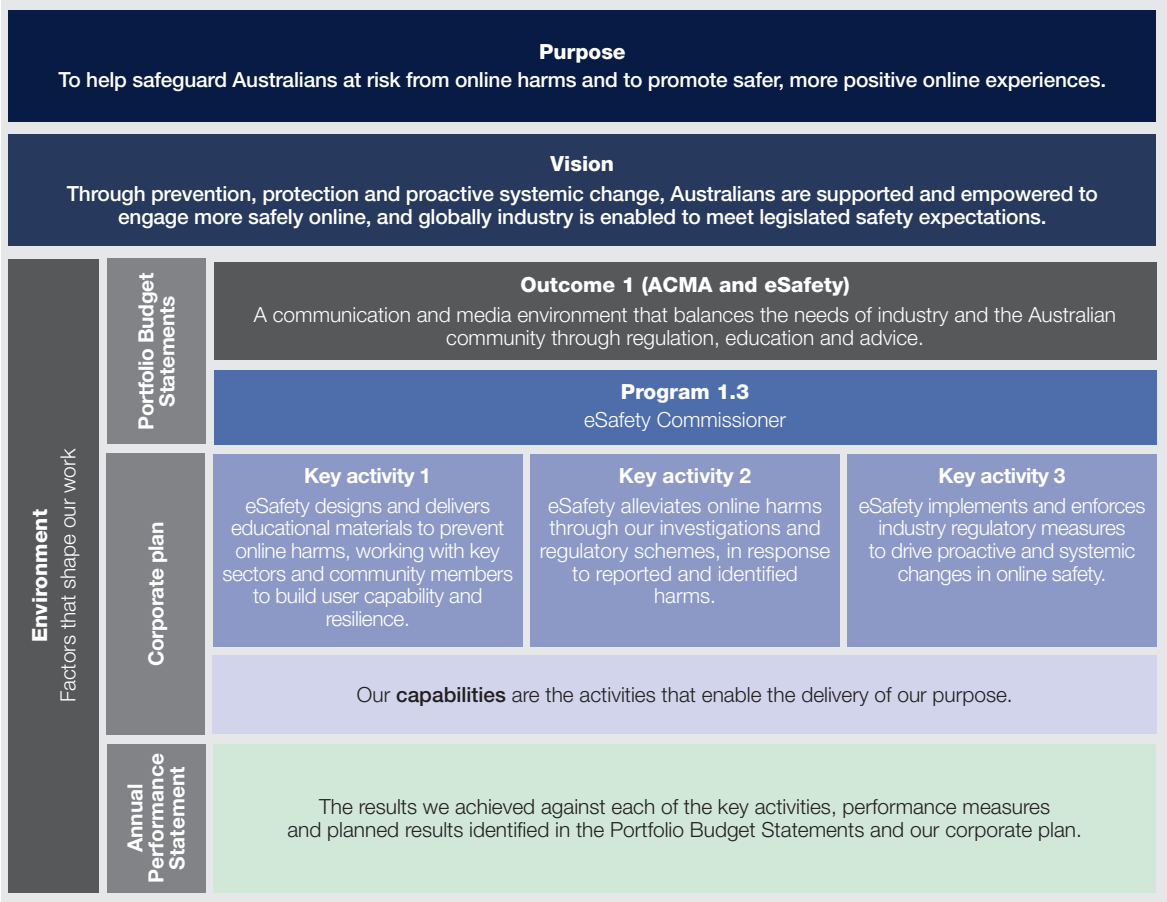
Regulator performance reporting has been incorporated into performance reporting obligations under the PGPA Act and the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).

Our performance measures and targets align with best practice principles outlined in the government's *Regulator Performance Guide*.

Figure 2.2 shows the relationship between our purpose and key activities in our 2025–26 Corporate plan, and Program 1.3 in the 2025–26 PBS.

Programs 1.1 and 1.2 relate to the ACMA and are reported on separately in Part 1.

Figure 2.2: Relationship between eSafety corporate plan 2025–26, 2025–26 PBS and 2025–26 APS



Analysis of performance against purpose

eSafety substantially achieved its purpose in 2025–26, helping Australians prevent and respond to online harms while encouraging services to make design choices that better protect people.

We met all performance measures in a demanding year marked by sustained national attention on online safety, implementing the social media age restrictions, AI-enabled harms, rising complaint volumes and complex cross-border and regulation-resistant services.

Our result was not simply a matter of delivering more activity, we prioritise actions that make a meaningful difference. Prevention helped people recognise risk earlier. When harms did occur, our complaints schemes helped remediate the impacts. Regulatory action also placed more responsibility on services whose systems can generate online risk.

Building capability before harm escalates

Our prevention work supported our purpose by helping Australians recognise risk and seek help before online harm escalated. Regulation alone cannot protect every person in every online setting, especially when risks emerge quickly or manifest in private or offshore spaces.

Training participation exceeded our target, showing we reached more professionals, families and community members with practical online safety support. Increased public recognition also strengthened our performance because people are more likely to use guidance, reporting pathways and support if they are aware of eSafety and understand our role.

The work was targeted rather than generic: older Australians built confidence online, frontline workers responding to technology-facilitated abuse received specialist advice and training, and parents and carers accessed resources guided by research and community advice.

Research also kept programs aligned with emerging risks and the lived experience of different communities. It helped us turn evidence into support that was more relevant and responsive.

Transforming reports into practical protection

When Australians experience online abuse, our complaints schemes provided a practical way to report cyberbullying, adult cyber abuse, image-based abuse, and illegal or restricted online content and reduce the harmful impacts. Turning reports into tangible action, and through delivery of compassionate citizen service, helped reduce exposure, escalate serious matters to law enforcement and connect people with other support services, when needed.

We used removal processes, referrals, platform engagement and statutory powers to reduce the duration and reach of harmful material, giving affected people a clearer route through difficult online incidents.

Risk-based triage was central to this performance. It allowed us to escalate the most serious harms more quickly while applying the legal thresholds in the Online Safety Act carefully and consistently. This balance protected people from further exposure while maintaining the legitimacy of regulatory decisions.

These results need to be read alongside the limits of what eSafety can do. Offshore services, encrypted environments, non-cooperative providers, high statutory thresholds and limitations or absence of certain regulatory tools meant we could not act in every case, even when material was distressing or clearly harmful.

Our complaints work was most effective when we used the regulatory tools we do have alongside referrals, platform engagement and tailored safety guidance, because no single pathway can address every form of online harm for every individual.

Shifting responsibility upstream

Our systemic regulatory work was pivotal because it enables us to target systems and processes at-scale, rather than solely relying on individual redress. This shifted the focus from responding after the harm has occurred to impacting whether services build safer products and manage their technologies, systems and processes to limit access to harmful content and conduct. It also made them lift weak safety practices using both reputational and regulatory levers.

We used our regulatory powers in different ways. Regulatory guidance clarified expectations, transparency powers tested provider practice, and supervision and investigations created consequences where compliance was weak. These tools made it clearer what services were doing to keep users safe and easier to challenge them when their safety practices fell short.

The social media minimum age was a major example of this shift, establishing new legislation under close public scrutiny. Codes and standards for age-restricted and unlawful material supported our purpose by requiring services to prevent, detect and deter higher-risk content. The Basic Online Safety Expectations added to this by using public reporting to reveal how services were meeting their safety responsibilities.

Provider responses showed regulation was influencing behaviour, including age assurance measures, stronger child safety settings, warnings, content controls, revised terms and, in some cases, restricted access in Australia while services worked towards compliance.

This work was central to our purpose. Moving responsibility upstream means services do more to prevent harm, so people are less often left to manage risk on their own or wait until harm has occurred before action is taken.

The conditions that shaped our performance

Increased public attention on online safety made our role more visible and made people more likely to look for information and report harm. Our strong relationships with stakeholders helped translate public concern into practical action by connecting us with community needs and industry capability, as well as with government priorities.

Better internal capability also improved performance. Updated regulatory systems and case management made complex work easier to manage and helped us focus effort where it was most needed. Evidence-based program design also helped us explain more clearly what we achieved and how that work supported our purpose.

Other factors made delivery more difficult. Rapid technological change, particularly AI-enabled harms, lowered the barrier to entry for harmful tools to proliferate and leap jurisdictions and for illegal and harmful content to be created and shared. Rising complaint volumes placed pressure on frontline teams, while offshore and non-cooperative providers limited the speed or reach of some responses.

Resourcing pressures also affected how we performed, especially where work was confronting, complex and required careful judgement. This shows we achieved all our performance measures in a demanding environment working with people in great distress and engaging with the worst-of-the-worst online content.

Overall, we achieved our purpose in 2025–26. Education helped people act before harm escalated, complaints schemes gave people direct protection when harm occurred, and systemic regulation and proactive change measures helped us to be an innovative and anticipatory regulator, pushing providers to make online environments safer.

The year showed that our work must continually adapt to keep pace with online harms that become more complex and more difficult to contain. Still, we acted where harm was affecting people and encouraged services to reduce the risks that allow harm to spread. This is the truest measure of our performance against purpose.

Principles of regulator best practice

Principle 1: Continuous improvement and building trust

Open regulatory practice

We build trust by making our work visible. Throughout the year, we published guidance and compliance updates so industry and the public could see what we were doing and why. We also published enforcement outcomes and transparency reports. Our research was public too, including explanations of how we reached our findings. This helps regulated services understand our expectations and gives the community confidence that our decisions are grounded in evidence and open to scrutiny. It shows we apply our powers consistently.

Listening before acting

Good regulation starts with listening. During the year, we worked with industry, researchers, schools, community and mental health organisations. We heard from parents as well as children and young people. We drew on the Parent Advisory Group and the Youth Advisory Council. The National Online Safety Education Council gave us another structured way to test our thinking with representatives across the education sector. These conversations shaped guidance and resources and gave us insights around harms happening at the coal face. They also guided new regulatory initiatives. They helped us see how decisions play out in real settings, including classrooms and homes, along with frontline services and online platforms.

Learning as we regulate

We continued to improve our work by learning from evidence, case work and the encouragement of curiosity. Feedback from stakeholders also shaped how we adjusted our approach. Research and evaluation helped us build a critical evidence base and to refine our guidance. Partners also helped us improve regulatory processes and strengthen our education resources. We invested in better systems and internal capability, including case management tools and clearer internal processes. Where appropriate, we worked with providers to help them comply before moving to formal enforcement. This helps us keep pace with change while building trust in how we use our powers.

Principle 2: Risk-based and data-driven

Matching action to risk

We direct our effort to where it can have the greatest impact. Our regulatory work targets the services and behaviours that create the greatest risk and highest harms to Australians, especially children and other people more likely to experience online abuse. We match our response to the seriousness of the issue. Clear guidance is enough to shift some providers. Others require formal notices or longer-form investigations. In more serious cases, we may need to take enforcement action in Australian courts. This helps us manage our resources carefully while keeping essential safeguards in place.

Better data, clearer decisions

Good decisions depend on sound information. During the year, we improved how we collected data and reported it across our regulatory work. We also strengthened how we managed that information inside eSafety. ICT builds might not sound glamourous but smart use of technologies means that case management tools and dashboards help staff analyse data more clearly. Business intelligence tools make information easier to use and easier to explain. These tools strengthen public reporting by making our transparency work more consistent. They also helped us track trends, measure performance and identify where providers needed to improve. In the investigations space, technologies help provide image-masking protections from child sexual abuse and terrorist content, important wellbeing interventions for those on the harrowing frontlines.

Evidence behind the work

Evidence guides our major regulatory decisions, while research, investigations and intelligence help us understand emerging harms. Operational data helps us identify who is most at risk and where action is likely to have the greatest effect. Evaluation helps us measure impact and assess the efficacy of our programs and regulatory implementation. We also work with other regulators, including the Office of the Australian Information Commissioner, so providers receive clear messages across adjacent areas of digital regulation. Evidence helps us direct our work to the areas where our remit applies and where we can make the biggest difference.

Principle 3: Collaboration and engagement

Clear public communication

Clear communication is an important lever of effective regulation. Throughout the year, we reported publicly on regulatory action and published compliance updates. We also shared transparency findings that demonstrated where providers had improved and where gaps remained. We released insights on emerging issues, including AI companion services, the Manosphere, smart car exploitation and sexual extortion. Making this work visible helps providers understand what we expect. It also gives the public a clearer view of how reports can lead to safer services when eSafety investigates and takes regulatory action.

Working with industry and communities

We work with industry throughout the regulatory process. Consultation helps us develop practical guidance and gives providers time to understand new requirements. It can also lead to safety improvements before formal enforcement is needed. We work with researchers, community and mental health organisations, educators and support services. Other government agencies are part of that work too. These relationships improve the quality of our work because they contribute technical knowledge and lived experience. They also provide insight from people who deal with online harm directly – and those who also grapple with similar harms. This helps different organisations respond with a shared understanding of the problem but from different vantage points.

Showing regulation makes a difference

The strongest test of good safety regulation is whether it influences what providers do. During the year, providers introduced age assurance, strengthened child safety features, improved warning messages and updated platform terms – but we also need to evaluate whether these are genuinely making online spaces safer for Australians. Others have taken practical safety steps after eSafety took action, or when we have achieved a degree of regulatory coherence with other jurisdictions. These outcomes build public confidence because they show our powers can lead to real safety improvements, particularly when we are rowing in the same direction as other like-minded nations. We will keep assessing how the ecosystem is evolving in response to regulation and deploying strategies that lift safety practices from floor to ceiling.

Our performance

In 2025–26, eSafety had a total of 14 performance measures across the 3 key activities set out in our corporate plan. All 14 performance measures were assessed as being met.

Full analysis of our performance is provided under each key activity.

Table 2.1: Overview of performance results for 2025–26

Key activity 1: eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.			
Performance area 1.1: Australians are enabled by education, training, and resources to prevent online harms.			
Performance measures		**Result**	**Page reference**
1.1.1	At least 25,000 young people and adults participated in eSafety training and awareness sessions.	✓	205
1.1.2	At least 185,000 Be Connected learners meaningfully engaged with resources on beconnected.esafety.gov.au.	✓	207
1.1.3	At least 38% of surveyed Australians aged 16 and over have an awareness of the eSafety Commissioner.	✓	209
1.1.4	Establish a baseline for the proportion of users satisfied with the assistance received through the Technology-Facilitated Abuse (TFA) support service.	✓	211
Performance area 1.2: Educational programs, strategies and tools are based on an understanding of the specific needs of groups most at risk of online harm.			
Performance measures		**Result**	**Page reference**
1.2.1	Our educational resources were informed by research and/or insights and involved co-design or collaboration with targeted cohorts and/or advocates.	✓	213
1.2.2	We published at least 6 research reports and papers that build the evidence base relating to online safety for Australians.	✓	217
Key activity 2: eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms.			
Performance area 2.1: eSafety takes action to alleviate reported online harms.			
Performance measures		**Result**	**Page reference**
2.1.1	Action was taken in at least 80% of adult cyber abuse complaints.	✓	220
2.1.2	Action was taken in at least 80% of cyberbullying complaints.	✓	223
2.1.3	Action was taken in at least 80% of image-based abuse complaints.	✓	226
2.1.4	At least 90% of critical Online Content Scheme investigations were finalised within 2 business days.	✓	230

Key activity 3: eSafety implements and enforces industry regulatory measures to drive proactive and systemic change in online safety.			
Performance area 3.1: Regulatory measures are in place and are leading to transparent positive safety interventions.			
Performance measures		**Result**	**Page reference**
3.1.1	At least 10 compliance activities were undertaken to protect Australians from illegal and restricted online content through compliance with industry codes or standards.	Met	233
3.1.2	At least 2 transparency summaries were published in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations.	Met	236
3.1.3	The social media minimum age requirements for Australian children under the age of 16 were implemented.	Met	238
3.1.4	Positive safety interventions were taken by online safety providers in response to eSafety's regulatory activities.	Met	240

Key: Met Partially met Not met

Key activity 1: eSafety designs and delivers educational materials to prevent online harms, working with key sectors and community members to build user capability and resilience.

We work to prevent online harm by undertaking research, delivering education and training programs, and producing online safety resources. Our goal is to help Australians develop the practical skills and confidence they need to be safe, resilient, and positive users of the online world, and to know where to seek help if issues arise.

We work with our prevention partners, such as community groups, school education bodies, law enforcement agencies, grant recipients, parents, young people and Trusted eSafety Providers, to spread awareness and extend the reach of our online safety messages and services.

Performance area 1.1: Australians are enabled by education, training and resources to prevent online harms.

Performance Measure 1.1.1: Number of young people and adult participants in eSafety training and awareness sessions.

Description

This performance measure assesses the reach of online safety information to young people and adults.

These sessions are primarily delivered to people who work in a professional capacity with Australians who are most vulnerable to online harm. Some sessions are presented directly to target groups more at risk of online harms.

Achieving the target demonstrates that we are providing education, training and resources to people who are best placed to further disseminate that information into their workplaces and community groups. It also demonstrates that at-risk groups have access to online safety training. This information includes an awareness of eSafety, digital rights and responsibilities, online safety risks, abuse identification, harm minimisation strategies and help-seeking pathways. A year-on-year increase in the target demonstrates that we are reaching more Australians with our training and increasing the awareness of our role and resources.

Methodology

We will make a quantitative assessment of the number of participants recorded in each session. Data will be in the form of monthly reports provided by internal trainers and staff members who conduct sessions. Training and awareness sessions include those delivered to teachers, pre-service teachers, mental health, social services and wellbeing professionals and domestic and family violence workers, corporates, parents and carers, senior Australians and others.

Target	2024–25	2025–26 Current
At least 25,000 young people and adults participated in eSafety training and awareness sessions	Met	Met

Corporate plan and PBS links

Corporate plan 2025–26, p. 72

Outcome 1, Program 1.3: eSafety Commissioner

Regulator performance principles

- Continuous improvement and building trust
- Collaboration and engagement

Taking online safety knowledge further

Our education program reached well beyond its annual target of 25,000 this year, with 44,730 people taking part in training and awareness sessions. This shows the reach of our prevention work through webinars and face-to-face training sessions.

These sessions help young people and adults recognise online safety risks and know where to seek help. Many are delivered to professionals who work with people at greater risk of online harm, so they can use the advice in their roles and share it with the people they support.

Meeting demand for practical advice

Demand grew as public attention turned to social media age restrictions and emerging risks linked to artificial intelligence. We responded by offering more 'hot topic' sessions for parents, carers, educators and youth-serving professionals.

A paid marketing campaign in July 2025 also lifted interest in parent and carer webinars. We increased Student Wellbeing Officer participation this year by rolling out the updated National Student Wellbeing Officer professional learning program.

We also scaled up how we promoted and delivered training sessions across professional sectors. Participants came from local councils, libraries, residential care, tertiary education, early years services, and domestic and family violence support.

Reaching adults who support others

Educators and youth-serving professionals made up the largest group of participants, with more than 21,000 attending online safety professional learning.

More than 9,200 parents and carers joined awareness sessions. A further 11,300 participants came through broader awareness and capability-building sessions for professionals and community groups.

This mix is central to prevention. A teacher, youth worker or family violence worker may use the advice in their own work and pass it on to people who need help. That creates reach beyond the session itself.

What shaped the result

Most factors behind the result sat within eSafety's control, including the design of the program, the delivery model, marketing support and stakeholder engagement. Some demand sat outside our control, such as heightened public interest in social media age restrictions.

Of course, there were constraints as well.

Be Connected sessions fell compared with the previous year after we moved to a new delivery model, offering 3 sessions a month instead of 4.

People completed the on-demand education modules only when third parties chose to use them, which was ultimately the choice of these organisations. Neither constraint prevented eSafety from exceeding our target.

Building a stronger prevention model

Those who attended eSafety training consistently said the session sharpened their understanding of online safety issues. They also said they felt more confident to manage online risks and use eSafety resources when they needed support.

This was the second year we used a broader measure that counts adults and young people across the full program. Earlier measures focused more narrowly on frontline workers and professionals. Exceeding the target for 2 years in a row gives us a clearer base for setting future targets.

We will keep testing ways to make the program easier to access and deliver at greater scale. The result shows our prevention work is reaching people who can help Australians spot online risks sooner and respond with more confidence.

Performance Measure 1.1.2: Number of Be Connected learners who meaningfully engage with resources on beconnected.esafety.gov.au.

Description

This performance measure assesses the effectiveness of eSafety's online learning courses for older Australians. Meeting our target for the number of learners who meaningfully engage with our online learning resources demonstrates that our resources deliver relevant material that builds user capability and confidence to build digital skills and prevent online harms.

The Be Connected New Policy Proposal (NPP), that was approved by the current government, identified the 185,000 users figure as a key NPP KPI. The NPP is implemented via an MOU between eSafety and the Department of Social Services (DSS).

Methodology

We will make a quantitative assessment of the number of learners who have engaged meaningfully with resources on the Be Connected website.

In the 2025–26 eSafety corporate plan, 'meaningfully engaged' was defined as visitors to the site completing at least one activity. Since publication of the corporate plan, the Department of Social Services (DSS), the lead Department for the Be Connected program, has opted to use a metric from Google Analytics called 'Engaged Sessions' for improved coverage. Google Analytics measures Engaged Sessions as a session that either lasts longer than 10 seconds, has key interaction events, or has at least 2 page views or screen views.

Target	2024–25	2025–26 Current
At least 185,000 Be Connected learners meaningfully engaged with resources on beconnected.esafety.gov.au.	N/A*	Met

Corporate plan and PBS links

Corporate plan 2025–26, p. 72

Outcome 1, Program 1.3: eSafety Commissioner

Regulator performance principles

- Continuous improvement and building trust
- Collaboration and engagement

** This measure changed between 2024–25 and 2025–26.*

Keeping older Australians connected safely

Over 365,000 Be Connected learners made meaningful use of resources on beconnected.esafety.gov.au, exceeding our 185,000 user target.

The website helps older Australians build the skills and confidence to get online safely. It supports people with beginner to intermediate digital skills via courses, activities, quizzes, practice areas, articles and videos.

Each learner who uses the program is better placed to participate online with greater confidence and independence.

Designed for older Australians

The result reflects steady use of Be Connected by existing learners, as well as efforts to reach new learners. Our newsletter and other communications keep people aware of the program and encourage them back to the site.

The resources are shaped by user research and feedback. That helps keep the learning practical for older Australians who may be building confidence online or looking for clear help with common digital tasks and risks.

Reaching learners with less paid promotion

Be Connected exceeded its target despite a smaller communications spend this year. With less paid awareness activity, we reached fewer new learners through advertising.

Search behaviour also shifted. AI-generated search results affected search engine visibility (SEO) and click-through rates, reducing some of the traffic that may otherwise have come from people searching online.

Even with these pressures, people continued to find Be Connected and return to its resources. Our newsletter helped bring existing learners back to the site, while paid marketing – where available – and in-person events helped introduce the program to more people.

Helping people take part online

Be Connected gives older Australians practical help to build digital capability, manage online risks and make better use of the digital world.

Improved digital skills can make online experiences safer and more positive. They can also help people use online services and stay connected with others more independently.

The strong result shows the value of listening to learners and using their feedback to shape the program. People keep coming back when the material is clear, useful and built around their needs.

We will continue to deliver Be Connected and improve the program as we learn more from older Australians. This result shows our prevention work is giving them practical support they can use to be safer online.

Performance Measure 1.1.3: Number of surveyed Australians aged 16 and over who have an awareness of the eSafety Commissioner.		
Description This performance measure captures the percentage of a representative sample of the Australian public that is aware of the eSafety Commissioner as an organisation that helps people in relation to online safety/online harms. Levels of public awareness of eSafety are indicative of the extent to which audiences engage, or are likely to engage, with online safety education programs and activities. **Methodology** We will make a quantitative assessment of surveyed Australians' awareness of the eSafety Commissioner. The assessment will be made as the proportion of respondents from a nationally representative sample of approximately 1,500 Australians aged 16 and over, who when prompted as to whether they are aware of the eSafety Commissioner respond in the affirmative.		
Target	**2024–25**	**2025–26 Current**
At least 38% of surveyed Australians aged 16 and over have an awareness of the eSafety Commissioner.	Met	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 72 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

More Australians know where to turn for online safety help

More than half of surveyed Australians aged 16 and over recognised the eSafety Commissioner this year. Awareness reached 55%, exceeding the 38% target by 17 percentage points.

The measure shows how many people know eSafety is an organisation that helps Australians with online safety and online harms. People are more likely to use our guidance and support when they know where to find us.

We used paid advertising and education initiatives to reach people who may not have known about our role. These activities reached parents and carers, as well as young people.

The result came during a year of strong public attention on online safety, driven largely by the implementation of social media age restrictions.

Putting eSafety in front of new audiences

The national advertising campaign delivered by the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts (DITRDCSA), For the good of, gave the public further visibility of eSafety. The campaign directed Australians to esafety.gov.au for information about the new social media age restrictions. We provided input on campaign material and prepared the website so visitors could find clear help when they arrived.

We also increased communication and outreach across eSafety's own channels, in relation to the social media minimum age restrictions. Other activity came through government partners and stakeholders, helping carry online safety messages beyond our own channels.

A result lifted by national attention

eSafety benefitted from the weight behind a national campaign with strong support and broad visibility. DITRDCSA developed and delivered national campaign messaging, in consultation with eSafety. Media commentary also shaped public recognition. The result should be read in that context.

The increase was substantial, but it was helped by exceptional public and media attention on social media minimum age restrictions. That level of attention may not be repeated in future reporting years.

Turning recognition into help

Greater public recognition gives us more opportunity to help Australians prevent and respond to online harms. It can also support work with sectors and communities that share trusted online safety advice with the people they support.

The survey data was weighted to reflect the Australian population aged 16 and over, using Australian Bureau of Statistics Census data. This helps make the result a reliable measure of public awareness.

At 55%, awareness has grown well beyond the target. However, it also shows a large share of Australians still may not know where to find trusted help with online harms.

The task ahead is to deepen public understanding of what we do so more people know when to come to us for support.

Performance Measure 1.1.4: Proportion of users satisfied with the assistance received through the Technology-Facilitated Abuse (TFA) Support Service.

Description

This performance measure assesses the proportion of surveyed service users who have contacted the Service and report being satisfied with the support received from the TFA Support Service.

As a recently established service, measuring user satisfaction is critical to establishing an initial baseline against which future performance can be assessed. It reflects the quality, relevance, and usefulness of the service in strengthening frontline worker capability to recognise and respond to technology-facilitated abuse within the domestic, family and sexual violence context.

By assessing satisfaction levels, it provides insight into how effectively the service is meeting service user needs, including the quality of guidance, advice, and practical support provided. This is a useful indicator because higher levels of satisfaction are associated with greater trust in the service and an increased likelihood of ongoing engagement. As such, it establishes a baseline proportion of service users who are satisfied with the service, providing an initial indicator of service quality and a foundation for ongoing performance monitoring.

Methodology

Successful implementation of a program for a support service to provide practical advice, guidance and support to frontline workers and the victim-survivors they support experiencing technology-facilitated abuse in the context of family, domestic and sexual violence.

Target	2024–25	2025–26 Current
Establish a baseline for the proportion of users satisfied with the assistance received through the TFA support service.	N/A*	Met

Corporate plan and PBS links

Corporate plan 2025–26, p. 72

Outcome 1, Program 1.3: eSafety Commissioner

Regulator performance principles

- Continuous improvement and building trust
- Risk-based and data-driven
- Collaboration and engagement

** The 2024–25 performance measure reflected the implementation of the program.*

Helping frontline workers respond to technology-facilitated abuse

Independent survey feedback from Australian frontline workers found they were satisfied with the assistance they received from eSafety's Technology-Facilitated Abuse Support Service.

The feedback showed the service was giving frontline workers practical support when technology was being used to harm or covertly surveil people in domestic, family and sexual violence settings.

The service helps workers recognise technology-facilitated abuse, respond safely and advise their clients of the risks, by incorporating into their personal safety plans.

This abuse can involve hidden tracking or misuse of a person's accounts and devices. Workers dealing with these risks need advice that is technically sound and grounded in the realities of family violence.

The phone support addition to the service launched in March 2025, giving workers another way to seek help when they needed it.

Practical advice

Most surveyed users were satisfied with the support they received and many said they would recommend the service to others.

Users valued advice that was timely and practical. They also valued the way staff combined technical knowledge with trauma-informed practice.

That mix helped workers feel more confident when dealing with complex cases, allowing them to apply the advice in real situations, not just read it as general guidance.

Help that is well-suited to the situation

We shaped the service for frontline workers dealing with urgent and sensitive cases.

Staff were trained to provide specialist advice. The service also developed resources workers could use in day-to-day practice.

Users could seek help through phone support, online resources, enquiry forms or three-way consultations. This gave workers different ways to get advice, depending on the situation they were managing.

Reading early feedback carefully

Independent evaluators measured satisfaction through surveys and interviews. The findings were broadly consistent with earlier evaluation work, which gives us more confidence in the result.

Because only a modest number of users took part, the results may not reflect the views of all users.

Some users expected help outside the service's role, such as direct client casework or technology sweeps. When the service could not provide that kind of help, satisfaction was more likely to be lower.

Building from a clear starting point

This feedback gives eSafety a clearer picture of what frontline workers value in the service.

Further feedback will help us to keep improving the service as the needs of frontline workers change.

The service is filling a genuine gap. It gives frontline workers specialist advice when technology is being used to harm someone, helping them make informed decisions to support clients at risk.

Performance area 1.2: Educational programs, strategies and tools are based on an understanding of the specific needs of groups most at risk of online harm.

Performance Measure 1.2.1: Educational resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates.		
Description This performance measure reflects the effectiveness of our process for developing educational resources. In particular, it demonstrates that our educational materials are based on an understanding of the specific needs of the community or sector through undertaking research about online safety, and collaborating with key sectors and community members. **Methodology** We will undertake case study analysis of a selection of new or updated resources published throughout the year. We will identify case studies from a random selection of new or updated resources published throughout the year. These case studies will highlight the impact or performance of those resources.		
Target	**2024–25**	**2025–26 Current**
All sampled resources are informed by research and/or insights and involve co-design or collaboration with targeted cohorts and/or advocates.	Met	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 74 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Collaboration and engagement		

Resources designed and built with the people who use them

Online safety advice must be authentic and practical to have meaningful impact. This year, we met our target by showing that every one of 4 educational resources, chosen at random, was built from evidence and shaped by working with the people who would use them. Built for communities BY community members.

The resources met distinct needs. The frontline worker materials supported difficult conversations about technology-facilitated abuse. The Be Connected course helped older Australians search online with more confidence. The page developed for Trusted eSafety Providers put key information that training providers need to support their online safety education programs in one place.

Across these 4 examples, we started with the audience, tested the advice against evidence and worked with people close to the issue.

Case study 1. Helping families know where to start

We refreshed the Online Safety Parent Guide because parents needed clearer help in a fast-changing online safety environment.

The guide had last been updated in 2022. Since then, new risks had emerged. The law had changed too, including the social media minimum age legislation. Parents and carers also needed more practical help to make decisions about their children's online lives.

The refreshed guide was designed to help families respond to online safety issues at home. It needed to be practical enough for stressed parents to use, without losing the depth needed for complex problems.

We used our research base and website data to shape the new guide. Staff with subject expertise also checked the content against current eSafety website advice, so parents got a consistent message.

The strongest advice came from eSafety's Parent Advisory Group, which brings together 12 organisations with links to families across Australia. This includes culturally and linguistically diverse families, First Nations peoples, regional and remote communities, people with disability, LGBTIQ+ communities and families from low socio-economic backgrounds.

The group reviewed the existing guide and joined an in-person co-design workshop in March 2026. Members said parents needed simple actions and a clearer starting point. They also pointed to barriers in the old guide, including that some parents felt overloaded by the information and unsure what to do first.

That advice changed the resource. The guide moved towards clearer pathways and more practical steps.

The main challenge was balancing different views while keeping the guide short enough to use. Fixed end-of-year timing limited the number of review rounds. Publication shifted into early 2026–27.

By the end of the process, the guide had a clearer job of helping parents find a sensible first step when online safety issues arise at home.

Case study 2. Tools for hard conversations

We developed the frontline worker toolkit and related webpages in response to the National Plan to End Violence against Women and Children 2022–2032.

The resources help professionals recognise and respond to technology-facilitated abuse involving children in domestic and family violence situations. They include online safety support, My Tech Safety Plan, stories professionals can use when talking with children, and advice to share with parents and carers.

We also developed a new webpage for young people. It helps them recognise abusive behaviour involving technology, whether they are experiencing harm or using technology to harm someone else.

The page gives young people safer steps they can take. It also includes an animated case study and links to support.

We used our 2020 survey of more than 500 professionals who work with domestic and family violence cases. The work also drew on specialist family violence evidence and our 2023 review of research on technology-based family, domestic and sexual violence.

Focus groups helped test the need. Interviews with young people and mothers added lived experience. Perpetrator insights also helped us to understand how technology was being used to control or harm people.

Specialist teams across eSafety worked on the resources, including investigations, publishing, children and families, and the TFA Support Service. We also worked with YLab, Family Safety Victoria, ANROWS, the Department of Families, Seniors and Disability Services, and Child Safety Queensland.

The strongest co-design element was the young people's webpage. It was shaped with a Youth Advisory Group of people aged 18 to 25 who had lived experience of technology-facilitated abuse in domestic and family violence. YLab convened and supported the group.

That lived-experience advice helped us make the page more useful for young people. It also helped the professional resources and youth-facing resources speak to the same problem in a consistent way.

The work was helped by strong cooperation inside eSafety and early advice from family services organisations. One challenge faced was the need to clearly define technology-facilitated abuse, including how it differed from related issues such as cyberbullying.

Through this process, the final resources kept the advice young people said mattered most and gave professionals clearer material for conversations with children and families about technology-facilitated abuse.

Case study 3. Be Connected: searching without getting stuck

eSafety delivers Be Connected, an Australian Government initiative that helps older Australians build digital skills and take part online more safely.

We developed the course Finding what you want with Google Search for older Australians who wanted more confidence finding information online.

This is a practical need. Many older Australians use the internet every day, but search results can be confusing. People can feel lost or unsure what to trust.

The course – built so learners can work through each task at their own pace and practice as they go – covers better search words, narrowing results, searching within a website, reverse image search and excluding results that are not useful.

We used market research and the annual Be Connected learner survey, which showed that online searching remained a digital literacy need for older Australians. Interviews with learners and feedback from community organisations also shaped the course.

Older Australians were the main audience, especially people aged 50-plus with lower digital confidence. Community partners and digital mentors helped people find Be Connected resources. They also supported learners while they worked through the material.

Our learner newsletter helped keep existing learners connected to the course and user research kept the lessons focused on practical search skills older Australians wanted to build.

One challenging factor that made it harder for people to reach the course online was the one in which search engines increasingly show AI-generated answers at the top of results pages. This can reduce the number of people clicking through to online learning material.

Despite this, the course itself remained focused on an everyday task many older Australians need to do well. It gives learners a practical skill they can use whenever they search online.

Case study 4. One place for Trusted eSafety Providers to check the essentials

We built the Information for Trusted eSafety Providers page in response to feedback from participants in the program. It is a dedicated space for Trusted eSafety Providers to check key information about eSafety and reporting options for online harms.

Trusted eSafety Providers deliver online safety education to many different audiences. To do that well, they need current information and clear expectations. They also need to understand our role.

The page helps providers see what online harms people can refer to eSafety and how to make a report.

Providers had been asking for clearer guidance for several years. A 2021 evaluation found they wanted more consistent language, clearer expectations and better communication with eSafety.

In 2023, we asked what kind of resource would help them. There was further consultation through Trusted eSafety Provider communities of practice and a dedicated reference group.

Providers contributed through surveys and group discussions. They also gave direct advice over several years. That helped us understand what information they needed to meet their agreement obligations and deliver online safety education.

How eSafety builds useful resources

The audiences were different, but the approach was the same. We used research, insights and collaboration to build resources for parents, young people, frontline workers, older Australians and Trusted eSafety Providers.

That is the purpose of this performance measure. It checks whether our education resources are grounded in evidence and shaped with the people who need them.

Strong resource development needs time for research and frank feedback from the people the advice is meant to support. When that work is done well, the guidance is clearer and more practical.

Performance Measure 1.2.2: Publication of research reports and papers that build the evidence base relating to online safety for Australians.		
Description The eSafety research program supports, encourages, conducts and evaluates research about online safety so that our programs are evidence informed, that we have robust, citizen-centred evidence on the prevalence and impact of online harms for internal and external stakeholders, and so that the evidence base on what works to prevent and mediate harm continues to grow. Performance measure 1.2.2 assesses the output of eSafety's research and evaluation activities, specifically, by maintaining a target of at least 6 published reports or papers. This demonstrates eSafety's central role in building a robust, nationally relevant evidence base on online harms, online safety and digital experiences. It reflects a commitment to generating high-quality evidence to underpin regulatory decisions, inform policy, and support the design of targeted prevention and intervention initiatives, ensuring that eSafety continues to actively strengthen the evidence base relating to online safety for Australians. **Methodology** We will make a quantitative assessment of the number of published research reports on the eSafety website, or in peer-reviewed journals.		
Target	**2024–25**	**2025–26 Current**
At least 6 research reports and papers were published.	Met	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 74 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

Building the evidence behind safer online experiences

eSafety published 9 research papers and reports this year, exceeding our target of 6. A full list of 2025–26 publications can be found in Table 2.2.

These publications strengthen Australia's evidence base for online safety. They help us understand who is experiencing online harm and how risks are changing. They also show where action can reduce harm.

Research is central to prevention. It gives us and our partners stronger evidence to design education, shape policy and guide regulatory responses.

Table 2.2: Research reports and publications published in 2025–26

Publication
Attitudes of children and parents to social media age restrictions ahead of implementation
Under the new age restrictions: Early insights from Australian parents
The digital sideline: Exploring cyberbullying and online hate by people connected to children's sports
Evaluation of the Social Media Minimum Age on Australian young people: A study protocol
Connected, curious, cautious: Children's engagement in the digital world
Balancing risk and reward: Parenting in the digital world
More than fun and games: The online gaming experiences of young people with a disability
Digital use and risk: Online platform engagement among children aged 10 to 15
Unavoidable, unwanted and uncomfortable: Teenagers' unintentional encounters with online pornography and their desire for porn education

Research focused on real harms

This year's publications focused on topics with clear public value and direct relevance to our work.

The Digital use and risk report on online platform engagement among children aged 10 to 15 provided evidence on children's online experiences and exposure to harm. The findings guided our advice to the Minister on legislative rules for the social media minimum age.

The digital sideline report examined cyberbullying and online hate connected to children's sport. It brought attention to an emerging area of harm and gave sporting bodies and families better evidence to support prevention.

The study protocol for evaluating the social media minimum age set out how implementation and outcomes would be assessed. Strong public interest in the protocol showed the value of clear evidence about one of the year's most significant online safety reforms.

Keeping quality front and centre

The result reflected deliberate choices about research priorities. We focused on high-impact topics aligned with our regulatory and prevention work to inform policy, education, and regulatory action.

We worked with people across eSafety and drew on external expertise so each report was relevant and credible. We checked the work carefully before publication to make sure the findings were reliable and ready to use.

Evidence others can act on

Publishing research makes our evidence easier for others to find and apply. It gives government, industry, community organisations and researchers access to reliable information about online harms and what may help reduce them.

The reports also strengthen our own work. Research and evaluation help keep educational materials relevant and guide regulatory responses as online behaviour and technology change.

This result shows our research program is producing evidence that can be used in practice. It improves public access to reliable data and helps Australia respond to online harms with stronger evidence.

Key activity 2: eSafety alleviates online harms through our investigations and regulatory schemes, in response to reported and identified harms.

The Online Safety Act gives us powers to protect Australians across 4 complaints-based schemes:

- The Adult Cyber Abuse Scheme gives us the authority to require online service providers to remove online abuse targeted at an Australian adult where it is intended to cause serious harm and is menacing, harassing or offensive in all the circumstances.
- The Cyberbullying Scheme for Australian children gives us the authority to require online service providers to remove material that is intended to be seriously threatening, intimidating, harassing, or humiliating that targets Australians under 18.
- The Image-Based Abuse Scheme gives us the authority to require online service providers to remove intimate images or videos posted online without consent, and, in some cases, act against the person who shared these images or videos.
- The Online Content Scheme gives us the power to direct online service providers to remove illegal online content, such as child sexual abuse material and pro-terror material, or restricted content. We also have powers under the Online Safety Act to require that material depicting abhorrent violent conduct be blocked.

We support people experiencing online harms by compelling the removal of seriously abusive and harmful content, limiting the ability of perpetrators to continue their abuse, and taking enforcement action against those platforms and service providers that fail to comply with regulatory notices.

Performance area 2.1: eSafety takes action to alleviate reported online harms.

Performance Measure 2.1.1: Proportion of adult cyber abuse complaints where action is taken.		
Description This measure assesses the proportion of Adult Cyber Abuse complaints where eSafety takes some form of action, such as service provider notifications, regulatory notices, referrals, or other interventions. It reflects operational actions in responding to reports and taking regulatory or practical steps to address online harm, rather than outcomes for individual cases. As an output-focused, quantitative measure, it demonstrates how consistently and actively eSafety applies its powers and processes to manage complaints while providing relevant support and if needed, directing complainants to the appropriate organisation. The measure provides a clear, objective indicator of tangible action, even where outcomes (such as user satisfaction or full resolution) are difficult to measure due to privacy, complexity, or factors outside eSafety's control. **Methodology** We will undertake a quantitative analysis of data to determine the proportion of adult cyber abuse complaints that result in action being taken. Action includes, but is not limited to, the following examples: facilitating removal of material, referral of the material to industry, law enforcement or another agency, remedial action to alleviate reported online harms, compliance with a notice, the commencement of an investigation process such as the use of information gathering provisions or finalisation of a complaint.		
Target	**2024–25**	**2025–26 Current**
Action is taken in at least 80% of adult cyber abuse complaints.	N/A*	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 75. Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

** This measure changed between 2024–25 and 2025–26.*

Responding to adult cyber abuse complaints

We exceeded our 80% target by taking action in 89% of adult cyber abuse complaints, turning a high proportion of reports into a concrete response.

This performance shows our Adult Cyber Abuse Scheme is translating complaints into timely, practical intervention. When online abuse of an Australian adult is reported, we assess the evidence, identify whether the legal threshold is met and use the most effective available pathway to reduce harm.

That may mean using formal regulatory powers, pressing a platform to act quickly or guiding the complainant to a more suitable support or reporting option.

Encouraging effective outcomes

Service provider notifications carry a lower regulatory burden for platforms because there is no financial penalty for non-compliance, but platforms often respond quickly to them. These are statutory written notices advising an online service provider eSafety has received a complaint about seriously harmful content on its service. eSafety can only issue a service provider notification where the complainant has consented and eSafety is satisfied the content meets the relevant threshold. Content came down in 81% of cases where we used these notifications.

Achieving increased responsiveness is important because the sooner harmful material comes down, the less chance it has to spread, escalate the abuse or continue causing distress.

Choosing the right tool for the complaint

We also used a wider set of responses where statutory notices were unavailable or unsuitable. Our teams triaged reports, gathered information, assessed the legal threshold and chose the most effective next step.

Where the material met the statutory test, we used our powers to pursue removal. Where another pathway was more appropriate, we referred complainants to support services, other reporting channels or agencies better placed to help.

The measure captures this full response effort. It recognises that meaningful action is not limited to formal notices: it can include assessment, evidence gathering, platform engagement and referral to the channel best placed to help.

Working within the limits of the law

Public expectation on eSafety is often beyond what we can achieve under the complaint scheme. Platform cooperation also varied, especially where services were based offshore, had limited Australian presence, operated in encrypted environments or were resistant to authority.

Some complaints fell outside the legal scope of the scheme. Others lacked the evidence needed to proceed or involved information we could not verify.

These factors affected what we could do. The Online Safety Act gives us strong powers, but those powers depend on the nature of the material, the evidence available and the service involved.

When a complaint does not meet the legal threshold, we cannot compel a service to remove the material. However, we can and do still give clear advice and connect people with other support.

Helping adults find safer online experiences

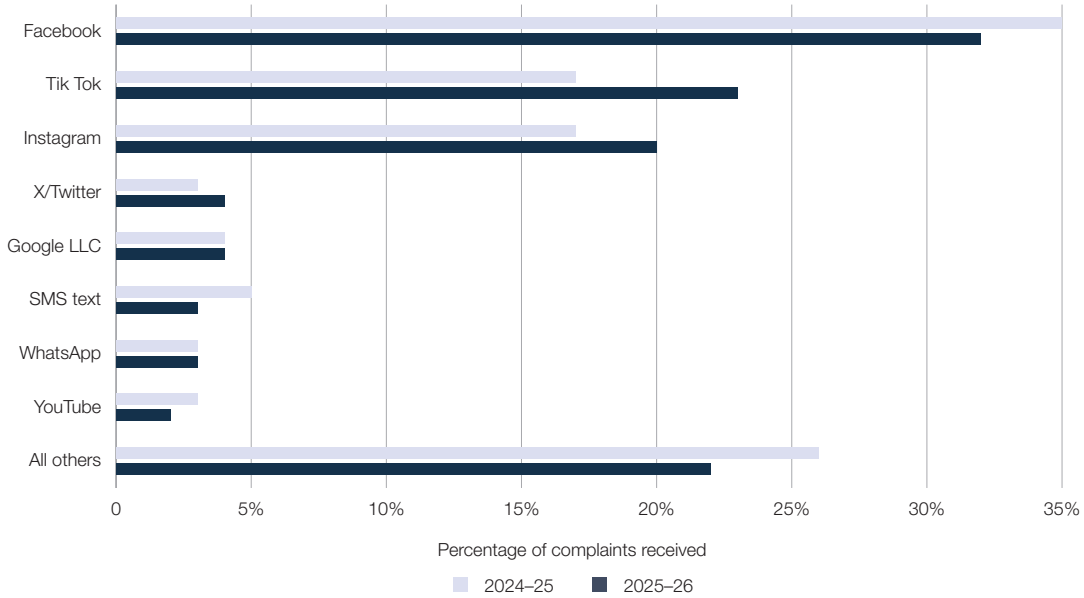
The result shows a scheme that is both active and targeted: we intervene where the law allows, encourage services to respond quickly and give complainants clear options when another pathway is more appropriate.

Together, those actions reduce exposure to serious online abuse and help Australian adults move towards safer online experiences.

Table 2.3: Key figures for the Adult Cyber Abuse Scheme

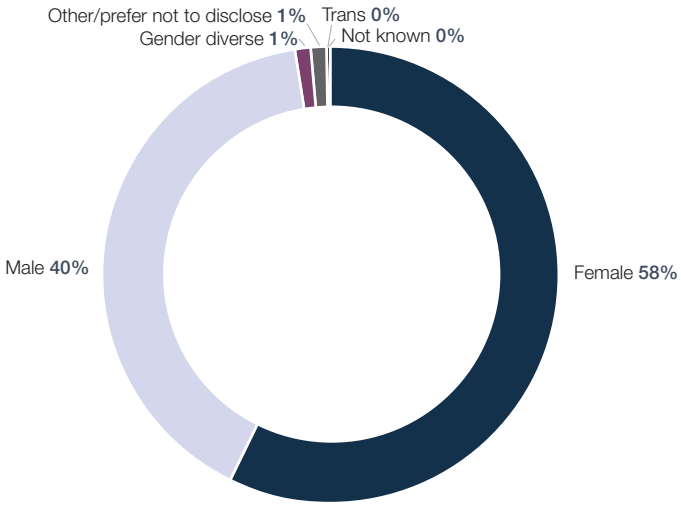
	2024–25 (previous year)	2025–26
Number of complaints received	3,643	5,721
Number of removal notices issued	6	8
Number of complaint notifications issued	219	11
Number of service provider notifications issued	44	108
Number of complaints where informal assistance was provided	Not reported in 2024–25	4,138

Figure 2.3: Adult cyber abuse complaints by platform 2024–25 and 2025–26



Note: Percentages may not add up to 100% as one complaint may involve more than one platform

Figure 2.4: Adult cyber abuse complaints by gender 2025–26



Note: Percentages may not add up to 100% due to rounding

Performance Measure 2.1.2: Proportion of cyberbullying complaints where action is taken.		
Description This measure assesses the proportion of Children's Cyberbullying complaints where eSafety takes some form of action, such as removal requests, regulatory notices including service provider notifications, referrals, or other interventions. It reflects operational actions in responding to reports and taking regulatory or practical steps to address online harm, rather than outcomes for individual cases. As an output-focused, quantitative measure, it demonstrates how consistently and actively eSafety applies its powers and processes to manage complaints while providing relevant support and if needed, directing complainants to the appropriate organisation. The measure provides a clear, objective indicator of tangible action, even where outcomes are difficult to measure due to privacy, complexity, or other factors. It therefore offers a reliable way to track the effectiveness and responsiveness of the scheme over time. **Methodology** We will undertake a quantitative analysis of data to determine the proportion of cyberbullying complaints that result in action being taken. Action includes, but is not limited to, the following examples: facilitating removal of material, referral of the material to industry, law enforcement or another agency, remedial action to alleviate reported online harms, compliance with a notice, the commencement of an investigation process such as the use of information gathering provisions or finalisation of a complaint.		
Target	**2024–25**	**2025–26 Current**
Action is taken in at least 80% of cyberbullying complaints.	N/A*	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 75 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

** This measure changed between 2024–25 and 2025–26.*

Responding when children are targeted online

We acted on 88% of children's cyberbullying complaints, exceeding the 80% target and helping more families get a practical response to serious online abuse.

When a child is targeted online, the response needs to reduce harm quickly and fairly. This means checking whether the law applies and deciding which action is most likely to help.

The Cyberbullying Scheme for Australian Children gives eSafety powers to respond to material intended to seriously threaten, intimidate, harass or humiliate a person under 18.

Our work turned reports into practical steps: seeking removal where possible, using legal powers when needed and connecting people with support when the scheme could not resolve the matter.

Pressing services to respond

Notifications to online services were central to the result. We used 2 main pathways, depending on the complaint and the material involved.

A complaint notification asks an online service to voluntarily review material against its own terms of service. It is not a compulsory request under the Online Safety Act. We saw platforms remove content voluntarily following a complaint notification 73% of the time.

A service provider notification is different. It formally notifies an online service that eSafety has assessed material on its platform as meeting the legal threshold for our cyberbullying complaints scheme. Although it does not require the service to remove the material, it puts the service on notice that the content meets the threshold. Notices to services led to removal 97% of the time.

We also used formal notices to get information needed for an investigation. These notices can require an online service, or another relevant party, to provide account details and other records that help identify what happened.

This information can identify who is responsible, or show that a different response is needed. In some cases, including digital self-harm, the priority is support rather than action against another person.

Using powers beyond platforms

When the person responsible could be identified, eSafety was able to consider a notice to that person. For cyberbullying targeting an Australian child, this can require reasonable steps to remove the material, stop it being reposted and prevent further cyberbullying.

Alongside these powers, teams assessed complaints and chose the best available response. If another service or agency was better placed to help, we made the referral.

Working inside real limits

Not every complaint could lead to action under the scheme. Some material did not meet the legal test, or the report did not include enough evidence.

Outcomes also depended on how online services responded. Some services acted quickly; others required more follow up, especially when reports were incomplete or details needed checking.

The longer-term effect of the social media age restrictions is still unfolding. Early signs show children are still reporting online harms, and greater public awareness of eSafety may bring more families to us for help.

Better case management and stronger data collection should make it easier to track outcomes and report on progress. Ongoing work with platforms and other partners will help improve responses over time.

The 88% result shows the scheme working. Harmful material was removed where possible, legal powers were used when needed, and when the law did not allow eSafety to require removal, we connected families to support.

Table 2.4: Key figures for the Children's Cyberbullying Scheme

	2024–25 (previous year)	2025–26
Number of complaints received	3,406	3,688
Number of removal notices issued	6	3
Number of complaint notifications issued	806	175
Number of service provider notifications issued	107	318
Number of complaints where informal assistance was provided	Not reported in 2024–25	2,568

Figure 2.5: Children's cyberbullying complaints by age 2024–25 and 2025–26

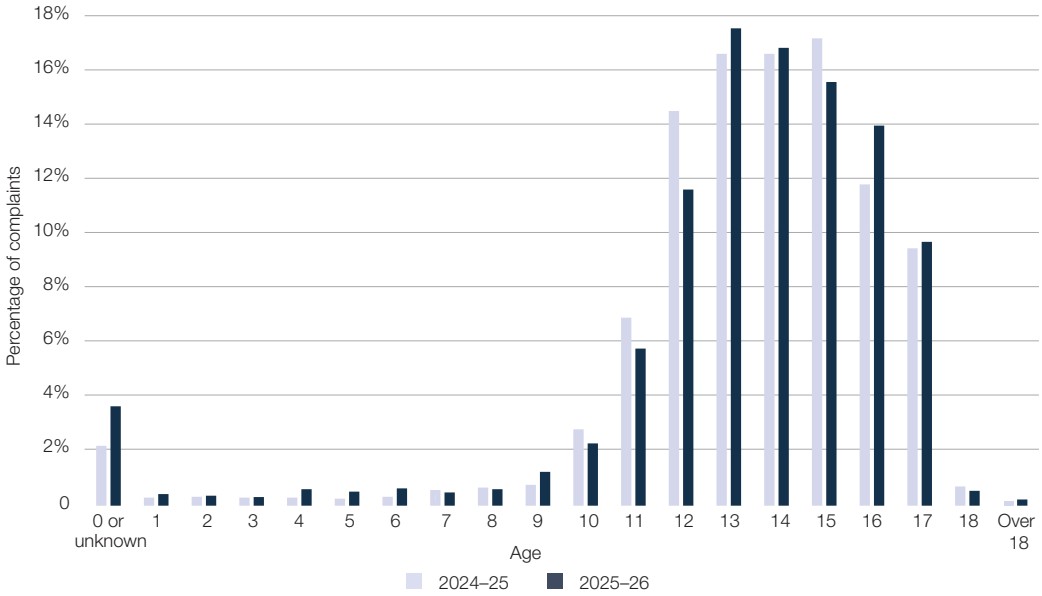
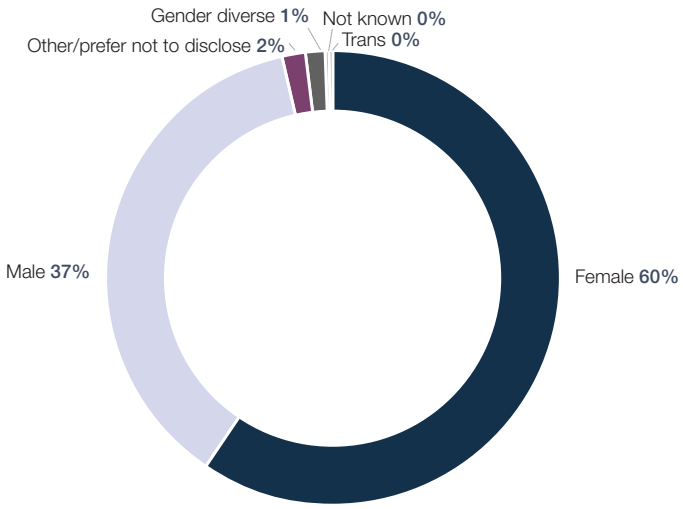


Figure 2.6: Children's cyberbullying complaints by gender 2025–26



Note: Percentages may not add up to 100% due to rounding

Performance Measure 2.1.3: Proportion of image-based abuse complaints where action is taken.		
Description This measure assesses the proportion of image-based abuse complaints where eSafety takes some form of action, such as removal requests, regulatory notices including service provider notifications, referrals, or other interventions. It reflects operational performance in responding to reports and taking regulatory or practical steps to address online harm, rather than outcomes for individual cases. As an output-focused, quantitative measure, it demonstrates how consistently and actively the organisation applies its powers and processes to manage complaints. **Methodology** We will undertake a quantitative analysis of data to determine the proportion of image-based abuse complaints that result in action being taken. Action includes, but is not limited to, the following examples: facilitating removal of material, referral of the material to industry, law enforcement or another agency, remedial action to alleviate reported online harms, compliance with a notice, the commencement of an investigation process such as the use of information gathering provisions or finalisation of a complaint.		
Target	**2024–25**	**2025–26 Current**
Action is taken in at least 80% of image-based abuse complaints.	N/A*	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 75 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

** This measure changed between 2024–25 and 2025–26.*

Turning complaints into practical action

This year, we responded in 96% of image-based abuse complaints, exceeding the 80% target by 16 percentage points and helping more people seek practical action when intimate images or videos were shared without consent.

The Image-Based Abuse Scheme gives us powers to require services to remove intimate images or videos shared without consent. In some cases, we can also act against the person who shared them.

For this measure, action includes assessing reports, seeking removal through services, issuing complaint notifications or formal notices, referring serious matters to partner agencies, reporting accounts, and providing informal assistance where that is the most effective available response.

Practical pathways to reduce harm

Much of that action involved matching each complaint to the response most likely to reduce harm. We used complaint notifications and voluntary requests where we anticipated platform cooperation would support timely removal and escalated to formal notices or remedial directions where a stronger regulatory response was needed.

Complaint notifications resulted in removal in 79% of cases, while escalation to service provider notifications led to content coming down in 92% of cases.

For people affected by image-based abuse, reducing the time material remains available is part of the remedy: it limits opportunities for circulation and reduces further threats.

Multiple routes to effective action

Careful triage supports our approach by checking whether the material is in scope, whether the evidence supports action under the Online Safety Act and which option is most likely to help.

Where a report raises child sexual abuse material or another serious issue for a partner agency, we refer it to the Australian Centre to Counter Child Exploitation (ACCCE) or another authority with the right powers to respond.

We also provided informal assistance and reported user accounts where early disruption could help. Those steps can reduce harm even where a formal notice is unavailable or unsuitable.

When platform cooperation falls short

These responses helped reduce harm, but the result also needs to be understood in the context of platform cooperation and legal limits.

The main constraints were structural. Voluntary approaches rely on services enforcing their own terms, while offshore services, encrypted platforms and niche sites can be difficult to reach – especially when they have little Australian presence or resist regulatory authority.

The law also sets clear boundaries. Some reports fall outside the scheme or lack the evidence needed to proceed. Legal scope still affects which matters can lead to further action.

Limiting the reach of abuse

Within those limits, the 96% result shows the scheme translated most image-based abuse complaints into action and exceeded the target by a significant margin.

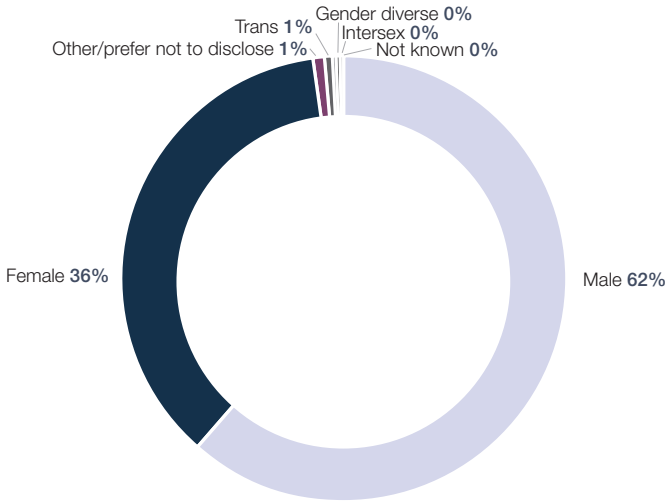
The above-target outcome reflects consistent triage, use of multiple response tools and effective engagement with services that were able to act.

For people reporting intimate images or videos shared without consent, this work helped reduce the availability and further misuse of harmful material, limiting the ability of perpetrators to keep using it as a tool of abuse.

Table 2.5: Key figures for the Image-Based Abuse Scheme

	2024–25 (previous year)	2025–26
Number of complaints received	6,596	9,040
Number of removal notices issued	0	0
Number of complaint notifications issued	775	1,398
Number of service provider notifications issued	0	25
Number of reports referred to ACCCE	Not reported in 2024–25	1,236
Number of complaints where informal assistance was provided	Not reported in 2024–25	2,810

Figure 2.7: Image-based abuse complaints by gender 2025–26



Note: Percentages may not add up to 100% due to rounding

Figure 2.8: Image-based abuse complaints by age 2024–25 and 2025–26

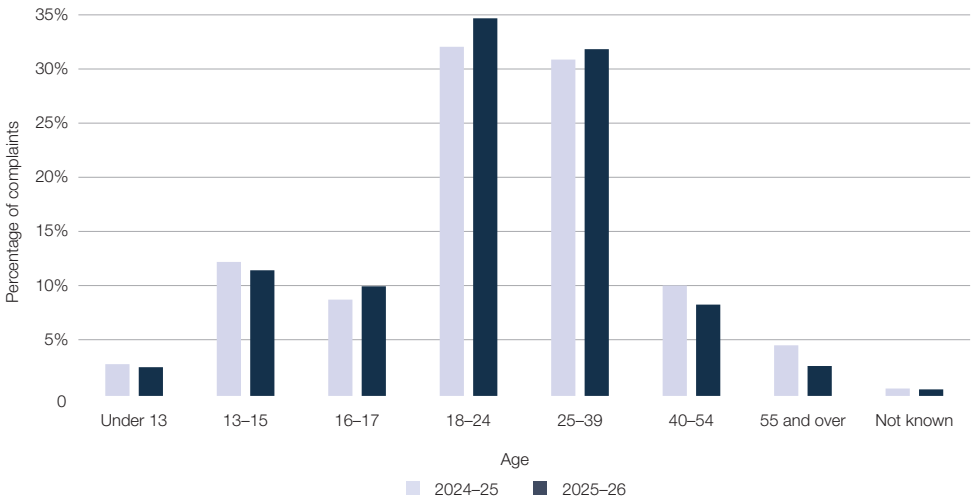
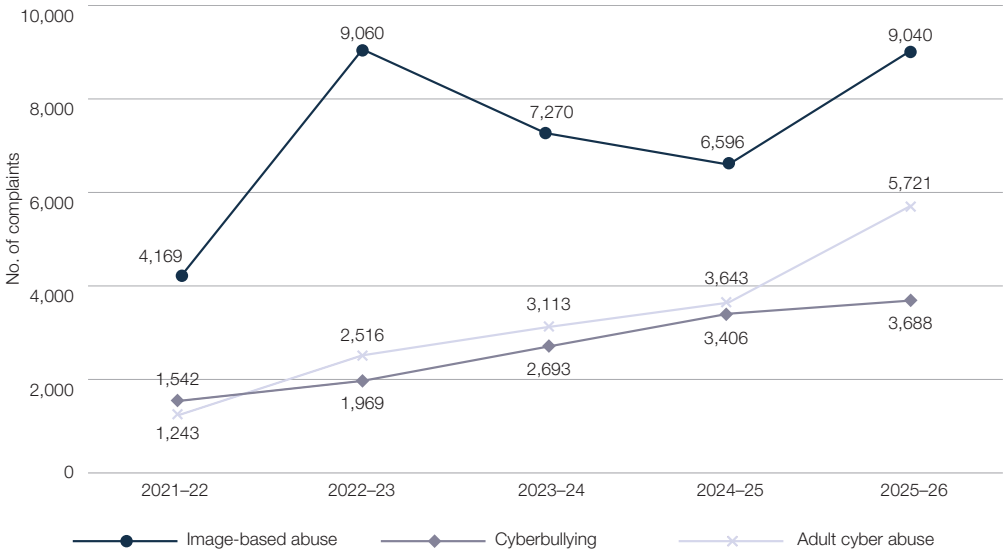


Figure 2.9: Five-year trend to 2025–26 in complaints to the Adult Cyber Abuse Scheme, the Children's Cyberbullying Scheme, and the Image-Based Abuse Scheme



Performance Measure 2.1.4: Proportion of critical Online Content Scheme investigations actioned within 2 business days.		
Description This measure focuses on the timeliness of responses to harmful online content, specifically whether investigations involving Class 1(b) material are assessed and actioned within 2 business days. Class 1 includes illegal material that would be refused classification under Australia's National Classification Code and typically involves child sexual abuse content. The performance measure encompasses a range of interventions, including referrals to INHOPE, referrals to the Australian Federal Police (AFP), formal notices, and voluntary removal requests, within the total investigations where such material was identified. It reflects the scheme's operational effectiveness in prioritising and responding to the most serious and high-harm content, demonstrating the ability to rapidly triage, escalate and take appropriate action. The performance measure highlights the extent to which the highest-risk complaints are prioritised, investigated and actioned promptly, supporting timely harm minimisation and effective regulatory intervention. **Methodology** We will undertake a quantitative analysis of data which captures the creation of reports and a change in report status. Action includes, but is not limited to, the following examples: facilitating removal of material, referral of the material to INHOPE, industry, law enforcement or another agency, remedial action to alleviate reported online harms, compliance with a notice, the commencement of an investigation process such as the use of information gathering provisions or finalisation of a complaint.		
Target	**2024–25**	**2025–26 Current**
At least 90% of critical Online Content Scheme investigations actioned within 2 business days.	N/A*	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 75 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

** This measure changed between 2024–25 and 2025–26.*

Acting quickly on the most harmful online content

This year, we took action in 92% of critical Online Content Scheme investigations within 2 business days of starting them, exceeding our 90% target and preserving rapid response capacity for the most harmful online content.

Critical investigations focus on material that poses the greatest risk to Australians. This includes child sexual abuse material, pro-terror material and material depicting abhorrent violent conduct.

For this measure, 'actioned' includes steps such as triage, voluntary notification to a service, referral to an appropriate authority, or use of formal removal powers where needed.

We achieved this result while complaint numbers rose 39% year on year. Much of the increase related to lower-risk Class 2 material – including restricted content that may be unsuitable for certain audiences – rather than the highest-harm content requiring urgent escalation.

Some reports also appeared to be linked to coordinated third-party activity on social media, including reports assessed as non-actionable.

Class 1 and Class 2 material explained

Under the Online Content Scheme, harmful material is categorised as either 'class 1' or 'class 2', based on Australia's National Classification Scheme. Class 1 includes illegal material – such as child sexual abuse content – while class 2 includes content that is restricted, such as high-impact pornography or material that may be unsuitable for certain audiences.

Sorting serious harm from report volume

The rise in complaints changed the shape of our work.

We completed 45% fewer investigations year on year because a larger share of reports could not progress to full investigation. Some material was unavailable to Australian users, some reports did not meet the threshold for further action, and some matters were better dealt with through referral or other pathways.

We responded by strengthening our early assessment process. As reports came in, we identified the matters that posed the highest risk and acted on them first. This helped focus on the most serious cases and reduce the impact of lower-risk reports or reports we could not progress.

Reports can range from restricted material through to illegal content that would be refused classification under Australia's National Classification Code.

Class 1 material typically includes child sexual abuse content. Class 1(b) material can also be identified through investigations we start ourselves, which means consistent triage is essential to distinguish urgent harms from the wider range of complaints we receive.

Using the fastest available pathway

We used the pathway most likely to secure a fast and effective outcome. Voluntary notifications helped services remove the most harmful content quickly, while we used formal removal powers where voluntary contact was unsuitable or did not work.

We also referred illegal content where another authority was better placed to act, such as the Australian Centre to Counter Child Exploitation, and INHOPE, an international network of hotlines. These relationships help move serious material into law enforcement or international hotline channels, improving the chance of action beyond eSafety's direct reach.

Some investigations began on the Commissioner's own initiative under section 42 of the Online Safety Act, rather than from a complaint.

This work can identify high-harm material available to Australian users that needs further action, including Class 1(b) material requiring action.

Complaint pressure and limited resources meant we did fewer own-initiative investigations than planned, so we focused on matters most likely to cause serious harm.

The limits of reach and cooperation

External factors continued to affect outcomes, particularly where our formal powers depended on service cooperation or where material was hosted offshore.

Fringe platforms may ignore our removal notices, and offshore services can be harder to reach. The introduction of the Age-Restricted Materials Codes also reduced the availability of Class 2 material to Australian users, which meant we could not progress more complaints about that material.

The 92% result shows we protected our fastest response for the most serious material, even as lower-risk and non-actionable reports increased.

We kept attention on the online content most likely to harm Australians. We did this by triaging reports early, using voluntary notifications where speed was possible, referring matters to specialist authorities where appropriate, and applying formal powers where needed.

Table 2.6: Key figures for the Online Content Scheme

	2024–25 (previous year)	2025–26
Number of complaints received	19,800	27,581
Number of critical investigations completed	6,587	4,320
Number of removal notices issued	8	53
Number of complaint notifications issued	1,219	744
Number of reports referred to INHOPE	5,653	3,706
Number of reports referred to AFP	540	545

Key activity 3: eSafety implements and enforces industry regulatory measures to drive proactive and systemic change in online safety.

The Online Safety Act contains measures to proactively improve tech safety standards, mitigate harms, target failed systems and processes, and hold online service providers more accountable.

The Basic Online Safety Expectations focus on making sure providers of social media services, messaging services, gaming services, file-sharing services, and other apps and certain other sites accessible from Australia, take reasonable steps to keep Australians safe online through transparency and accountability.

The industry codes and standards cover 8 sections of the online industry to address unlawful material such as child sexual exploitation material and pro-terror material, as well as age-restricted material such as online pornography, violence and self-harm material.

The social media minimum age obligation requires age-restricted social media platforms to prevent Australians under 16 years from having accounts on their platforms. The obligation aims to reduce the risk of harm associated with social media platforms, such as exposure to persuasive design features and harmful material.

Performance area 3.1: Regulatory measures are in place and are leading to transparent positive safety interventions.

Performance Measure 3.1.1: Australians are protected from illegal and restricted online content through compliance with industry codes or standards.

Description

This measure reflects the number of investigations that the Codes and Standards teams have initiated under section 42 of the Online Safety Act.

This performance area aligns directly to the impact of the key activity by ensuring services are complying with their requirements and that there is specific and general deterrence from non-compliance.

This measure demonstrates where eSafety is prioritising its resources in order to ensure compliance with the Online Safety Codes and Standards by the highest harm/highest risk services.

Methodology

The eSafety corporate plan 2025–26 reported that indicative compliance activities would include monitoring and desktop review, issuing requests for information, assessing code compliance reports, and considering complaints and referrals, as well as more formal investigations.

This methodology has since been refined to capture a more narrow subset of matters in which eSafety has had sufficient basis to investigate a service's compliance with the Online Safety Codes and Standards. This is a higher bar for evaluation, as it reflects a use of powers rather than more general activities. This narrower set of relevant activities also avoids 'double-counting' so that, for example, an investigation into a service and the associated direction to comply does not count as 2 'activities' but are captured under a single activity or breach.

Target	2024–25	2025–26 Current
At least 10 compliance activities undertaken.	Met	Met

Corporate plan and PBS links

Corporate plan 2025–26, p. 77

Outcome 1, Program 1.3: eSafety Commissioner

Regulator performance principles

- Continuous improvement and building trust
- Risk-based and data-driven
- Collaboration and engagement

Putting codes and standards to work

We initiated 12 investigations under section 42 of the Online Safety Act into potential non-compliance with the Online Safety Codes and Standards, exceeding the annual requirement of at least 10 compliance activities.

The result shows the codes and standards moving beyond the page and into specific action to reduce Australians' exposure to illegal and restricted online content.

Investigations focused on 5 priority areas. These included services associated with illegal content, such as child sexual exploitation material and pro-terror material, and services associated with age-inappropriate material, such as online pornography. It also covered online environments where adults may be able to contact children and expose them to risks such as grooming, sexual extortion, self-generated imagery or self-harm material.

Emerging generative AI services, including nudify tools and AI companion chatbots, were another focus. So were gatekeeper services, such as app stores and search engines, that can shape how people find and access harmful material online.

Counting the work that matters most

For this measure, we counted only investigations where there were sufficient grounds to examine whether a service had complied with the codes and standards. This kept the focus on substantive regulatory action, rather than broader sweeps, outreach or engagement.

It also made the result easier to understand. Each investigation, together with any related direction to comply, was counted once, avoiding double-counting and giving a clearer picture of the enforcement effort behind the number.

The 12 investigations formed part of a larger compliance program.

During the year, we also delivered more than 100 broader activities, including work that prompted companies previously unaware of their obligations to commit to concrete steps to meet them.

Turning evidence into action

The work drew on information from industry supervision, complaints, law enforcement, external experts and specialist research commissioned to sharpen our regulatory insight.

Once an investigation began, we tested possible breaches by gathering information from a range of sources to identify whether there was non-compliance, and using information gathering powers where required. Several investigations led to directions to comply, formal warnings or documented commitments from services to meet their obligations. These outcomes mattered because they pushed providers to close gaps, take clearer responsibility for safety and reduce the chance that Australians would encounter illegal or restricted material.

Other investigations remain underway, with the full range of enforcement options under the Online Safety Act under consideration.

Building stronger enforcement

We also strengthened the systems behind this work. Updated operating procedures, processes and guidance now support broader decision-making and use of powers across the codes and standards, including following the commencement of the Age-Restricted Material Codes in March 2026. A new case management system is helping us improve performance and make better use of information across our regulatory and community work.

Public visibility remained part of the approach. We continued to publish enforcement actions on our website and, where there is strong public interest and the public can help, may disclose the subjects of ongoing investigations.

The work was demanding. Some investigations took longer when regulated entities did not engage, or when public information did not clearly identify the company responsible for a service.

Those challenges did not stop us from exceeding the measure, but they will continue to influence enforcement choices. Several significant investigations are well advanced. Litigation risk and limits in the enforceability of some measures in codes and standards may also affect how quickly we can start and finalise new matters.

Together, the result shows we are using the codes and standards as practical tools to protect Australians from illegal and restricted online content.

By focusing on higher-risk services, pressing providers to meet their duties and taking stronger action where needed, we helped reduce harm and improve safety practices across industry.

Performance Measure 3.1.2: Publication of transparency summaries in relation to responses received to reporting notices or information requests under the Basic Online Safety Expectations.		
Description The purpose of the Expectations is to improve the transparency and accountability of online services and incentivise providers to make proactive, systemic improvements to online safety. Service providers should be accountable to regulators, government, and the public for the steps they are or aren't taking and should not be able to cherry pick the information they publish to sell a good story. The Explanatory Memorandum to the Act is clear that transparency to the public – not just government and eSafety – was envisaged: *'The transparency reporting obligation within the BOSE proposal would create greater transparency of the online safety practices for both government and the community.'* eSafety considers that these objectives will be met most effectively by publishing the information it received from industry, where appropriate. As such, we measure the number of transparency summaries published as the key deliverable and measure of success for eSafety's work under the BOSE. **Methodology** Number of transparency summaries posted on the eSafety website.		
Target	**2024–25**	**2025–26 Current**
At least 2 transparency summaries published in relation to responses.	Not met	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 77 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

Using transparency to keep pressure on industry

eSafety published 3 transparency summaries this year under the Basic Online Safety Expectations, one more than our target of at least 2.

The summaries are based on responses to reporting notices and information requests. They show what major online services are doing to keep users safe, and where they need to improve.

Transparency works alongside enforcement. It puts those safety practices in public view, giving industry a clear reason to lift its performance.

Revealing safety gaps and showcasing good practice

Two periodic reports, published in August 2025 and January 2026, examined how major online providers respond to child sexual exploitation and abuse, including grooming and sexual extortion. They also covered sexual extortion of adults on those services.

The findings showed where providers had safety measures in place and where gaps remained. Some gaps can be addressed using existing technology. Others need further work by industry.

Making the data easier to understand

We also changed how we presented the periodic reporting series. Using Power BI made the data easier for the public to search and understand.

It also made changes over time easier to compare, helping us show where providers may need to improve. By reducing manual reporting work, this approach helped us publish the second periodic report sooner after the first.

Examining AI companion services

The AI companion apps report examined an emerging service type with specific safety risks. It gave an early view of safety on these services before the Age-Restricted Material Codes came into force.

The report found some services used weak age checks. It also found limited support where self-harm appeared in user prompts.

Other findings raised concerns about harmful content checks and trust and safety resourcing. The report also identified gaps in how some providers responded to child sexual exploitation and abuse attempts.

Some providers had not tested all models for misuse.

The report included preliminary findings from our research on Australian children's use of AI companions, and we expect to publish further research in 2026–27.

Putting provider practice in public view

We were able to publish the summaries as planned because our work with providers and our reporting process became more efficient. Publication was also helped by the absence of enforcement action, which has caused delays in previous years.

We cannot control whether providers comply. If providers do not respond properly to notices, we may need to take enforcement steps. That can affect when summaries are published. This year, the team was able to complete and publish the summaries as planned.

The safety concerns highlighted in these reports do not necessarily mean a provider has breached a mandatory obligation. Publishing them maintains public attention and scrutiny on the issues and encourages providers to improve their safety practices.

Next year, we plan to publish the third and fourth reports in the periodic series, as well as a report on online game services. Future reform, including the Australian Government's duty of care legislation, may affect how we deliver further transparency work.

Performance Measure 3.1.3: Implementation of the social media minimum age requirements for Australian children under the age of 16.		
Description The *Online Safety Amendment (Social Media Minimum Age) Act 2024* amended the *Online Safety Act 2021*, introducing a new scheme under Part 4A and adding new functions of the Commissioner: formulating and promoting written guidelines for the taking of reasonable steps to prevent age-restricted users having accounts with age-restricted social media platforms. This performance measure reflects the fulfilment of eSafety's new functions. **Methodology** Publication of guidelines on the eSafety website.		
Target	**2024–25**	**2025–26 Current**
Formulation and promotion of guidelines for the taking of reasonable steps to prevent age-restricted users having accounts.	N/A*	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 77 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

** This measure relates to a new program in 2025–26.*

Guiding platforms on the social media minimum age

We published regulatory guidance for the social media minimum age on 16 September 2025, meeting our target.

The guidance explains how age-restricted social media platforms can take reasonable steps to prevent children under 16 from having accounts.

The new obligation took effect 12 months after the law received Royal Assent. In that time, eSafety prepared to assess and enforce compliance.

Evidence behind the guidance

We drew on the Age Assurance Technology Trial, as well as our own research, such as the Behind the Screen transparency report. More than 345 people from over 160 organisations also took part in consultation, which helped shape the final guidance.

Participants came from industry and civil society groups, including child rights organisations. We also heard directly from children and young people, and from parents and carers.

Feedback indicated the final guidance made our expectations clearer and, after publication, we shared it through industry updates and direct conversations with providers.

Working to a fixed deadline

The timetable was demanding. It ran through a federal election and depended on the Minister's rules about excluded classes of services.

We created our Social Media Age Restrictions Team and the Industry Supervision Team to manage the work. The teams led consultation and prepared the guidance. They also worked with legal advisers to assess which platforms were likely to be covered.

The work also had to account for the Minister's Rules and the Office of the Australian Information Commissioner's (OAIC) privacy guidance. We worked with the OAIC to give industry a consistent regulatory message.

From guidance to supervision and investigation

After publication, eSafety moved into active supervision. We built a social media age restriction hub on our website and published resources for industry and the public.

To assist young people, parents and carers navigate the changes, we assessed platforms against the definition of an age-restricted social media platform. This also helped providers and the public understand which services we considered were bound by the new obligation.

Our first compliance report (published March 2026) set out significant concerns about how Facebook, Instagram, Snapchat, TikTok and YouTube were meeting the new obligation. We issued legally enforceable information-gathering notices and commenced investigations into 5 platforms, and publicly stated that we had moved from monitoring compliance to considering enforcement action.

We also published a statement setting out our commitment to children's rights as we implement the scheme. A subsequent evaluation will help us see what is working and adjust our approach over time.

The social media age restriction is intended to change how younger Australians use social media. That change will take time.

We will keep working with industry to improve compliance. Where needed, we may take enforcement action, including civil penalty proceedings. A High Court special case challenging the validity of the legislation may also affect the scheme.

Performance Measure 3.1.4: Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities.		
Description The measure aims to summarise the impact of systemic regulatory schemes under the Online Safety Act in improving the online safety of Australians through specific changes made by industry. The measure focuses on changes that can be causally linked to eSafety's actions, to demonstrate that our regulatory engagement, investigation and enforcement is having an impact, and that we are delivering on the objective of the Act, and relevant schemes. **Methodology** Assessment of positive safety interventions made by providers following eSafety regulatory activities. A positive safety intervention is considered to be a change made by a provider to address an identified area of weakness.		
Target	**2024–25**	**2025–26 Current**
Positive safety interventions have been taken by online safety providers in response to eSafety's regulatory activities.	Met	Met
Corporate plan and PBS links		
Corporate plan 2025–26, p. 77 Outcome 1, Program 1.3: eSafety Commissioner		
Regulator performance principles		
• Continuous improvement and building trust • Risk-based and data-driven • Collaboration and engagement		

Achieving positive safety outcomes

We achieved our target by making sure online service providers took positive safety steps in response to our regulatory activities.

This is important because regulation should lead to real change. Guidance, supervision, transparency notices, investigations and enforcement powers all have a purpose and that is to push services to make their products safer for people in Australia.

The clearest evidence is the action providers took after we intervened. Table 2.7 sets out our main categories of intervention and examples, where details can be given, of the safety changes that followed. This is not exhaustive.

Table 2.7: Provider safety changes following eSafety regulatory activity

What eSafety did	What providers changed
Communicated expectations and investigated compliance with the social media age restrictions.	Platforms took steps to comply with the obligation. Since 10 December 2025, over 4 million accounts held by children under 16 have been removed, deactivated or restricted from signing in.
Set and communicated clear compliance expectations for adult service providers before and after the Age-Restricted Material Codes commenced.	More than 90% of the 10 most visited online pornography websites in Australia implemented age assurance measures in line with the Codes.
Engaged AI companion chatbot services regarding their obligations under the Age-Restricted Material Codes.	Multiple AI companion chatbot providers introduced mandatory age assurance for users in Australia who tried to generate age-restricted material. Some providers also reported increased trust and safety staffing.
Issued a formal Direction to Comply to nudify services under the Age-Restricted Material Codes.	One nudify service restricted access to users in Australia while it implements age assurance. Two linked services also restricted access, and a fourth committed to introduce age assurance. Nudify services remain a focus for eSafety.
Took regulatory action in relation to nudify services under the Unlawful Material Codes and Standards.	Three of the most popular nudify services withdrew from the Australian market in November 2025. From early 2026, they became available again in Australia with age assurance requirements.
Took action on randomised video chat services that linked adults with children.	After eSafety issued a formal warning to OmeTV, the service withdrew from Australia and remains unavailable. Thundr ended anonymous use and introduced age assurance. Apple removed or issued warnings to more than 100 similar apps and terminated dozens of developer accounts.
Raised compliance concerns with an AI model distribution platform about risks relating to models capable of generating child sexual exploitation material.	Hugging Face updated its terms to require users to minimise child sexual exploitation risks before uploading AI models.
Secured safety commitments from a global gaming platform and continued to test compliance.	Roblox made 9 commitments to improve safety, including stronger default settings for children under 16 and more parental controls. In February 2026 eSafety announced it was testing compliance further.
Used transparency powers to expose safety gaps and press for improvement.	Character AI and Nomi introduced age assurance measures. Chai took further steps on self-harm material and removed image generation features. Periodic transparency notices also showed improvements in tools to detect child sexual exploitation and abuse, and faster responses to user reports.

What changed

The changes in this table show what regulation can achieve when services know we will scrutinise their actions.

We used guidance and supervision to make obligations clear. Information-gathering and transparency powers helped us check what services were doing. Where stronger pressure was needed, we escalated the matter through investigations, formal warnings, and directions to comply.

Providers responded by changing account access, introducing age assurance, adding warnings, updating terms, strengthening child safety settings and withdrawing some services from Australia.

Different powers, one purpose

The changes came through different parts of our regulatory work.

Social media age restrictions focus on children under 16 having accounts on certain platforms. The Age-Restricted Material Codes focus on material children should not access across a wider range of services.

The Unlawful Material Codes and Standards address the most seriously harmful online content, including child sexual abuse material and pro-terror material.

The Basic Online Safety Expectations use transparency to put pressure on services to lift their safety practices.

These schemes work in different ways. Each one gives eSafety a way to push for safer products and stronger systems.

Some providers need more than guidance

Clear guidance and engagement is enough to shift some services. Others act only when we use compulsory powers or begin formal escalation.

Regulatory work takes time. Investigations are conducted methodically and can take time, especially where Federal Court action may be needed to deter providers from breaking the rules.

The legislation is also complex, and providers may challenge our action. Future changes to online safety laws, including possible duty of care reforms, may also affect how we use these powers.

Keeping pace with new risks

AI is making it easier for providers to create high-risk services and to misuse existing ones in new ways. Larger platforms and distribution services will need stronger safeguards to stop their systems being used to support harmful services.

However, this result shows our regulatory work is changing provider behaviour.

Management and accountability

This section details governance, staffing arrangements and financial and property management. Areas covered by the ACMA have been listed with the corresponding reference to Part 1: *Australian Communications and Media Authority annual report 2025–26*.

Section 184 of the Online Safety Act requires the ACMA to assist the eSafety Commissioner to perform functions and exercise powers to such extent as the eSafety Commissioner reasonably requires, making available resources, facilities and staff of the ACMA. eSafety uses ACMA-established structures for some human resource, information technology and financial operation functions. We purchase these functions under an agreed cost structure. However, we supplement some structures with bespoke resources to meet our unique operational needs.

As a result of this legislative arrangement, administrative and financial controls are consistently applied across the ACMA and eSafety. For the purposes of the preparation of financial statements, the ACMA and eSafety report as a single financial entity.

Financial performance and management

Funds for eSafety form part of the ACMA appropriation. Specified departmental and administered funds are credited to the Online Safety Special Account.

The Special Account is administered by the ACMA. However, any amount debited from the account requires written approval of the Commissioner.

See Appendix 1.13 in Part 1: *Australian Communications and Media Authority annual report 2025–26* for eSafety's financial reporting information.

Grants programs

Information on grants awarded by eSafety during 2025–26 is available at esafety.gov.au.

Governance

The eSafety Commissioner is an independent statutory office holder. Since the Online Safety Act came into effect, the eSafety Commissioner has been an official of the ACMA under finance law (within the meaning of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)). The ACMA Chair is the accountable authority under the PGPA Act.

The Senior Executive Board (SEB) sets eSafety's strategic direction and supports the Commissioner in exercising powers under the Online Safety Act. It provides advice and support to the Commissioner on matters including strategic priorities, corporate and operational policy, enterprise and emerging risks, organisational culture, and performance tracking. The SEB meets monthly and is chaired by the General Manager, Corporate and Strategy Division. Membership also comprises the eSafety Commissioner, the General Counsel, and the General Manager, Regulatory Operations Division.

Corporate planning

Our 2025–26 corporate plan outlined the strategic approach to achieving our purpose by setting out our medium- to long-term priorities over 4 years. The plan is available at esafety.gov.au/corporate-plans.

During 2025–26, we reviewed our progress in achieving our performance measures and targets outlined in the PBS and corporate plan. Our Annual Performance Statement reports on our success in achieving our purpose, outcomes and the alignment of our activities with regulator performance principles.

Risk management and fraud control

eSafety is subject to and works within the ACMA's risk and fraud management frameworks. We utilise the ACMA Risk Management Policy (the ACMA Policy) as our primary risk guidance. The ACMA Policy meets the requirements of the Commonwealth Risk Management Policy and is regularly updated with input from eSafety. We also maintain a complementary Risk Management Guide specific to the functions of eSafety.

We follow the ACMA Fraud control plan and have zero tolerance for fraud and corruption. The ACMA Fraud control plan meets the requirements of the Commonwealth Fraud Control Framework and is regularly reviewed. Fraud and corruption are serious matters for all Commonwealth entities and the wider community. They have the propensity to undermine the public's confidence in the Australian Government. Fraud is a criminal offence and can compromise our ability to deliver regulatory outcomes and could reduce funds available for delivering public goods and services. When undertaking activities on behalf of eSafety, we must comply with the PGPA Act and Rule, the *Public Service Act 1999* and the Australian Public Services (APS) Values and Code of Conduct. These core obligations require us to act in good faith and for proper purposes and not misuse our position or information.

Audit

The ACMA's internal auditors and Audit and Risk Committee (ARC) review our governance, assurance and risk management systems, and performance frameworks. Details of the ARC are included on page 64 and Appendix 1.1 of Part 1 of this report.

We are not required to have a separate audit and risk committee. However, the eSafety Risk and Compliance Committee (RCC) meets regularly to support the system of internal controls and due diligence within eSafety. The RCC monitors our progress against internal audit recommendations and reports to the ARC every quarter on our governance, assurance and risk management systems and activities. As at 30 June 2026, membership of the RCC comprised the General Managers, General Counsel, Executive Managers and Branch Heads.

External scrutiny

During 2025–26, there were:

- no decisions of the Australian Information Commissioner that had or may have a significant impact on the operations of eSafety
- one report on the operations of eSafety by a parliamentary committee or the Commonwealth Ombudsman
- no capability reviews of eSafety released
- several judicial decisions which had, or may have, a significant impact on the operation of the eSafety Commissioner.

Parliamentary committees

Inquiry into the 'Internet Search Engine Services Online Safety Code and under 16 social media ban

On 27 August 2025, the Senate referred the matters around the implementation of regulations aimed at protecting children and young people online, with particular reference to the Internet Search Engine Services Online Safety Code and the under 16 social media restrictions, to the Environment and Communications References Committee for inquiry. The final report was published in November 2025, with one of the 4 recommendations directed to the eSafety Commissioner:

- Recommendation 4: Roll out an education program, including through schools, that delivers clear information to young people about the platforms that are covered by the Social Media Minimum Age obligation and what the impacts on young people will be, as well as information about digital and online safety.

The government published a response to this and other recommendations in May 2026. The government agreed in principle to this recommendation, acknowledging that a range of resources had already been developed to support children and young people, parents and carers, and educators with the changes.

Decisions of administrative tribunals

There are 3 decisions by the Administrative Review Tribunal (ART) which have had, or may have, a significant impact on the operation of the eSafety Commissioner. These are summarised below.

X Corp. v eSafety Commissioner [2025] ARTA 852

In February 2024, a Canadian activist published a post on the X platform relating to an Australian transgender man. In response to a complaint about the post, the eSafety Commissioner issued a removal notice to X Corp. (provider of the X service) on the basis that the post was assessed as adult cyber abuse (defined in section 7 of the *Online Safety Act 2021* (Cth) (the OSA)). Two applications to have the Commissioner's decision reviewed were made: one by X Corp. and the other by the end-user who made the post. The 2 applications were heard together.

On 1 July 2025, the ART set aside the eSafety Commissioner's decision to issue the removal notice to X Corp.

The ART held that an ordinary reasonable person would not conclude on the available evidence that it was likely that the end-user who made the post intended for it to have an effect of causing serious harm to the complainant, and therefore that the relevant material was not adult cyber abuse material for the purposes of the OSA.

Kirkham v eSafety Commissioner [2025] ARTA 1231

The applicant made a complaint to eSafety on 9 January 2025 under section 36 of the OSA. On 15 January 2025, eSafety informed the applicant that it had reviewed the material the subject of the complaint and found that it did not target a particular Australian adult and, therefore, the material did not meet the criteria for the eSafety Commissioner to take formal removal action under the Adult Cyber Abuse Scheme.

On 15 January 2025, the Applicant requested a statement of reasons from eSafety under section 268 of the Administrative Review Tribunal Act (ART Act). On 20 January 2025, eSafety advised the Applicant that the material was not assessed as cyber abuse material and that no reviewable decision had been made. As a result, the obligation to provide a statement of reasons in section 268 of the ART Act was not enlivened. On 12 February 2025, the Applicant lodged an application with the ART under section 270 of the ART Act.

On 5 August 2025, the ART ruled that an assessment by the eSafety Commissioner (or a delegate) that material does not meet the threshold for adult cyber abuse, and therefore that a removal notice cannot be given under section 88 of the OSA, is a reviewable decision under section 220 of the OSA. Consequently, eSafety was required to give the Applicant a statement of reasons.

X Corp. v eSafety Commissioner [2025] ARTA 2230

In March 2024, eSafety gave a Basic Online Safety Expectations (BOSE) transparency notice to X Corp. under section 56 of the OSA. X Corp. challenged this notice, contending that the giving of the notice in the form in which it was issued was beyond the power of the Commissioner.

The main issue concerned 'manner and form' and whether the Commissioner has the power to (a) ask questions; and (b) ask questions which are framed by reference to a particular subtopic (in this case, terrorist and violent extremist material).

On 15 September 2025, the Tribunal found that the Commissioner has the power to ask questions, however, those questions must be framed by reference to the BOSE rather than a specific sub-topic. The Tribunal set aside the decision to issue the Notice and remitted the matter to the Commissioner for reconsideration.

Decisions of Federal Courts

There are 4 decisions by the Federal Court of Australia (and Full Court) which have had, or may have, a significant impact on the operation of the eSafety Commissioner. These are summarised below.

X Corp. v eSafety Commissioner [2025] FCAFC 99

On 31 July 2025, the Full Court of the Federal Court of Australia held that X Corp. was required to respond to an eSafety transparency notice under the BOSE seeking information about steps Twitter, Inc. (now X Corp.) took to combat child sexual exploitation and abuse material on its platform.

The Full Court rejected all grounds of X Corp.'s appeal, which was largely on the grounds that the merger of Twitter, Inc. (incorporated in Delaware, United States) with X Corp. (incorporated in Nevada, United States) exempted X Corp. from complying with the transparency notice issued to Twitter, Inc. and the subsequent infringement notice given by eSafety.

eSafety Commissioner v Baumgarten [2026] FCAFC 12

On 18 February 2026, the Full Court of the Federal Court of Australia dismissed an appeal brought by the eSafety Commissioner from 2 decisions of the Guidance and Appeals Panel of the ART.

- The first of these ([2025] ARTA 59)) was made on 5 February 2025, and held that the ART had jurisdiction to hear an application for review of eSafety's decision to issue an informal removal request (termed a 'complaint alert') to X Corp.
- The second ([2025] ARTA 153) was dated 26 February 2025, in which the ART set aside the complaint alert issued to X Corp.

The post the subject of the complaint alert had been the subject of a complaint to eSafety. eSafety had assessed the material in the complaint as not meeting the threshold for adult cyber abuse in section 7 of the OSA, so no regulatory action was taken. Only a complaint alert, which did not purport to require the material to be removed, was issued.

The Full Court held that:

a) the ART had the jurisdiction to hear and determine an application for merits review in relation to the complaint alert

b) the ART reached a factual finding about the complaint alert that was open to it

c) the ART did not treat X Corp.'s subjective understanding that the complaint alert was a mandatory legal obligation as the deciding factor when it came to the ART's conclusion that the objective construction of the complaint alert to X was a purported exercise of the power to give a removal notice under section 88 of the OSA.

***eSafety Commissioner v X Corp.* [2026] FCA 629**

On 21 May 2026, the Federal Court of Australia ordered by consent that X Corp. pay a civil penalty of $650,000 (in addition to $100,000 towards eSafety's costs) after it failed to fully comply with an eSafety transparency notice. The notice, issued under the BOSE, sought information about steps taken by Twitter, Inc. (now X Corp.) to combat child sexual exploitation and abuse material.

These civil penalty proceedings were stayed pending the outcome of X Corp.'s judicial review of the notice and subsequent appeal to the Full Court of the Federal Court (described above).

In his decision, Justice Wheelahan held that '[t]he reporting requirements under the Act are an essential aspect of enforcing [the BOSE]. Accordingly, where the operator of a large social media platform has failed to comply with those reporting requirements, the public has an interest in the Commissioner seeking and obtaining a public declaration of contravention, which will contribute to a deterrent effect.'

***eSafety Commissioner v Rotondo (No 4)* [2025] FCA 1191**

On 19 October 2023, the eSafety Commissioner filed civil penalty proceedings in the Federal Court against the respondent for contraventions of section 75 of the OSA after he posted deepfakes of several high-profile Australian women. This was the first case of this kind in Australia's history.

On 25 September 2025, the Court made orders ordering the respondent to pay civil penalties of $343,500 in addition to eSafety's costs of the proceeding.

Australian National Audit Office

Details of relevant Australian National Audit Office (ANAO) performance audits are included on page 65 of Part 1 of this report.

Legal

Freedom of information

Under Part II of the *Freedom of Information Act 1982* (FOI Act), agencies and departments subject to the FOI Act are required to publish information as part of the Information Publication Scheme (IPS). The eSafety Commissioner is an agency for the purpose of the FOI Act.

Information on eSafety's IPS, including the agency plan, can be found at esafety.gov.au/freedom-of-information.

Our people

All eSafety employees, except for the Commissioner and directly recruited contract staff, are ACMA staff. They are provided to fulfil eSafety's functions under section 184 of the Online Safety Act. These staff are employed by the ACMA under the *Public Service Act 1999* and under the terms of the ACMA Enterprise Agreement 2024–2027. Further information is included on page 79 of Part 1 of this report and Appendix 1.2.

As of 30 June 2026, eSafety had 239 APS staff.

Appendices

Appendix 2.1: Mandatory reporting under the *Online Safety Act 2021*

The Online Safety Act sets out mandatory annual reporting requirements for the 4 reporting schemes, the Basic Online Safety Expectations, and the industry codes. Tables 2.8 to 2.12 fulfil eSafety's reporting requirements under section 183(2) of the Online Safety Act.

Table 2.8: Mandatory reporting under section 183(2)(aa)–(zl) of the Online Safety Act, 2025–26

Section	Description	Number
183(2)(aa)	Objection notices given to the Commissioner by a person depicted in an intimate image (s. 33)	398
183(2)(a)	Periodic reporting notices given by the Commissioner about compliance with basic online safety expectations (s. 49)	0
183(2)(b)	Non-periodic reporting notices given by the Commissioner about compliance with basic online safety expectations (s. 56)	0
183(2)(c)	Removal notices given by the Commissioner to the provider of a social media service, relevant electronic service or designated internet service requiring the removal of cyberbullying material targeted at an Australian child from the service (s. 65)	1
183(2)(d)	Removal notices given by the Commissioner to a hosting service provider requiring the removal of cyberbullying material targeted at an Australian child from the service (s. 66)	0
183(2)(e)	End-user notices given by the Commissioner for cyberbullying material targeted at an Australian child (s. 70)	2
183(2)(f)	Removal notices given by the Commissioner to the provider of a social media service, relevant electronic service or designated internet service requiring the removal of an intimate image from the service (s. 77)	0
183(2)(g)	Removal notices given by the Commissioner to an end-user requiring the removal of an intimate image from a service (s. 78)	0
183(2)(h)	Removal notices given by the Commissioner to a hosting service provider requiring the removal of an intimate image from the service (s. 79)	0
183(2)(i)	Directions given by the Commissioner for contravention of s. 75 Posting an intimate image (s. 83)	1
183(2)(j)	Removal notices given by the Commissioner to the provider of a social media service, relevant electronic service or designated internet service requiring the removal of cyber abuse material targeted at an Australian adult from the service (s. 88)	6
183(2)(k)	Removal notices given by the Commissioner to an end-user requiring the removal of cyber abuse material targeted at an Australian adult from a service (s. 89)	0
183(2)(l)	Removal notices given by the Commissioner to a hosting service provider requiring the removal of cyber abuse material targeted at an Australian adult from the service (s. 90)	2

Section	Description	Number
183(2)(la)	Blocking requests made by the Commissioner to an internet carriage service provider for material promoting, inciting, instructing or depicting abhorrent violent conduct (s. 95)	0
183(2)(m)	Blocking notices given by the Commissioner to an internet carriage service provider for material promoting, inciting, instructing or depicting abhorrent violent conduct (s. 99)	0
183(2)(n)	Removal notices given by the Commissioner to the provider of a social media service, relevant electronic service or designated internet service requiring the removal of class 1 material from the service (s. 109)	36
183(2)(o)	Removal notices given by the Commissioner to a hosting service provider requiring the removal of class 1 material from the service (s. 110)	16
183(2)(p)	Removal notices given by the Commissioner to the provider of a social media service, relevant electronic service or designated internet service requiring the removal of class 2 material from the service (s. 114)	0
183(2)(q)	Removal notices given by the Commissioner to a hosting service provider requiring the removal of class 2 material from the service (s. 115)	0
183(2)(r)	Remedial notices given by the Commissioner to the provider of a social media service, relevant electronic service or designated internet service requiring action to remove or restrict access to class 2 material on the service (s. 119)	0
183(2)(s)	Remedial notices given by the Commissioner to a hosting service provider requiring action to remove or restrict access to class 2 material on the service (s. 120)	0
183(2)(t)	Link deletion notices given by the Commissioner to an internet search engine service provider providing access to class 1 material through a link provided by the service (s. 124)	0
183(2)(u)	App removal notices given by the Commissioner to an app distribution service provider providing access to an app that facilitates the posting of class 1 material (s. 128)	0
183(2)(v)	Notices given by the Commissioner to a person in contravention of an industry code (s. 143)	2
183(2)(w)	Directions given by the Commissioner to a person in contravention of a service provider rule (s. 154)	0
183(2)(x)	Federal Court applications made by the Commissioner for an order for a person to cease providing a social media service (s. 156)	0
183(2)(y)	Federal Court applications made by the Commissioner for an order for a person to cease providing a relevant electronic service (s. 157)	0
183(2)(z)	Federal Court applications made by the Commissioner for an order for a person to cease providing a designated internet service (s. 158)	0
183(2)(za)	Federal Court applications made by the Commissioner for an order for a person to cease supplying an internet carriage service (s. 159)	0

Section	Description	Number
183(2)(zb)	Notices given by the Commissioner requiring a person to provide end-user identity information or contact details (s. 194)	35
183(2)(zc)	Notices given by the Commissioner requiring a person to appear for examination for the purposes of an investigation (s. 199)	135
183(2)(zd)	Notices given by the Commissioner requiring a person to produce documents for inspection (s. 203)	3
183(2)(ze)	Decisions reviewed by the Commissioner under the internal review scheme	13
183(2)(zf)	Applications received by the Commissioner under the internal review scheme	20
183(2)(zg)	Informal notices given, and informal requests made, by the Commissioner to a person in relation to cyberbullying material targeted at an Australian child	175
183(2)(zh)	Informal notices given, and informal requests made, by the Commissioner to a person in relation to non-consensual sharing of intimate images	1,398
183(2)(zi)	Informal notices given, and informal requests made, by the Commissioner to a person in relation to cyber abuse material targeted at an Australian adult	11
183(2)(zj)	Informal notices given, and informal requests made, by the Commissioner to a person in relation to material that depicts abhorrent violent conduct during that year	101
183(2)(zk)	Informal notices given, and informal requests made, by the Commissioner to a person in relation to class 1 material	742
183(2)(zl)	Informal notices given, and informal requests made, by the Commissioner to a person in relation to class 2 material	2

Table 2.9: Mandatory reporting under section 183(2)(zm) of the Online Safety Act, 2025–26: Number and percentage of complaints made to the Commissioner for cyberbullying material targeted at an Australian child by ground or category of harm

Category	Number	Percentage
Nasty comments/name calling	1,213	35.4%
Offensive/upsetting pictures and/or videos	790	23.1%
Fake account and impersonations	285	8.3%
Unwanted contact	271	7.9%
Threats of violence	214	6.2%
Hate pages/targeted account	193	5.6%
Meme page	127	3.7%
Defamation	109	3.2%
Doxing	104	3.0%
Inciting self harm or suicide	85	2.5%
Fight video	54	1.6%
Hacking	42	1.2%
Sexual assault allegation	24	0.7%
Relationship breakdown	21	0.6%
Other	15	0.4%
Child sexual exploitation	13	0.4%
Sexting/revenge porn	10	0.3%
Digital self-harm	2	0.1%
Recidivist behaviour and offending	2	0.1%

The table above excludes complaints where no abusive/offensive material was submitted or where no evidence was provided as part of the complaint.

The percentage total may not equal 100%. Some complaints relate to multiple grounds or categories of harms.

Table 2.10: Mandatory reporting under section 183(2)(zn) of the Online Safety Act, 2025–26: Number and percentage of complaints made to the Commissioner for non-consensual sharing of intimate images by ground or category of harm

Category	Number	Percentage
Sexual extortion	4,099	49.2%
Child sexual exploitation	1,013	12.2%
Other	982	11.8%
Posted online	578	6.9%
Other – under 18s	418	5.0%
Threatened sharing	383	4.6%
Shared via private means	250	3.0%
Fake account and impersonations	186	2.2%
Coercive control	164	2.0%
Digitally altered intimate images	139	1.7%
On-shared monetised content	110	1.3%
Intimate content appearing to depict	54	0.6%
Received unwanted contact	52	0.6%
Recorded without consent	47	0.6%
Posted online – intimate as without religious or cultural attire	40	0.5%
Lost control of account	36	0.4%

The table above excludes complaints where no abusive/offensive material was submitted or where no evidence was provided as part of the complaint.

Percentage totals may not sum to 100%. Some complaints relate to multiple grounds or categories of harms.

Table 2.11: Mandatory reporting under section 183(2)(zo) of the Online Safety Act, 2025–26: Number and percentage of complaints made to the Commissioner for cyber abuse material targeted at an Australian adult by ground or category of harm

Category	Number	Percentage
Defamation	2,103	39.3%
Nasty comments/name calling	1,232	23.0%
Doxing	459	8.6%
Harassment	372	6.9%
Fake account and impersonations	325	6.1%
Unwanted contact	317	5.9%
Offensive/upsetting pictures and/or videos	268	5.0%
Threats	248	4.6%
Digital surveillance	118	2.2%
Hacking	109	2.0%
Other	83	1.6%
Intimidation	76	1.4%
Privacy breach	65	1.2%
Inciting violence or harm	57	1.1%
Hate speech	53	1.0%
Violent language	49	0.9%
Domestic violence	46	0.9%
Stalking	33	0.6%
Closure of social media accounts	33	0.6%
Inciting self harm or suicide	22	0.4%
Recidivist behaviour and offending	14	0.3%
Sexual extortion	7	0.1%
Volumetric attacks	7	0.1%
Blackmail	7	0.1%
Coercive control	5	0.1%
Fight video	4	0.1%
Sexting	2	0.0%

The table above excludes complaints where no abusive/offensive material was submitted or where no evidence was provided as part of the complaint.

Percentage totals may not sum to 100%. Some complaints relate to multiple grounds or categories of harms.

Table 2.12: Mandatory reporting under section 183(2)(zp) of the Online Safety Act, 2025–26: Number and percentage of complaints made to the Commissioner under the Online Content Scheme by ground or category of harm

Reason	Number	Percentage of total
Child sexual abuse/child abuse/paedophile activity	18,140	66.0%
Extreme, offensive or adult content	3,627	13.2%
Sexually explicit	1,995	7.3%
Violent extremist material	1,905	6.9%
Promotion, incitement or instruction in crime	1,036	3.8%
Violence	526	1.9%
Advocates a terrorist act	197	0.7%
Racism/discrimination	2	0.0%
Other	1	0.0%

The percentage total may not equal 100%. Some complaints relate to multiple grounds or categories of harms.

Glossary and index

Glossary

5G	**fifth-generation mobile telecommunications** The current iteration of broadband mobile telecommunications services that provides increased data rates and reduced latency compared to 4G, to support greater connectivity and enable machine-to-machine services and the internet of things.
ACCC	**Australian Competition and Consumer Commission** Commonwealth regulatory body with responsibilities derived from the *Trade Practices Act 1974*.
ACLC	**Annual Carrier Licence Charge** An annual charge the *Telecommunications (Carrier Licence Charges) Act 1997* imposes on each eligible carrier licence that is in force at the beginning of a financial year.
ACMA	**Australian Communications and Media Authority** Commonwealth regulatory authority for broadcasting, online content, radiocommunications and telecommunications, with responsibilities under the *Broadcasting Services Act 1992*, the *Radiocommunications Act 1992*, the *Telecommunications Act 1997* and related Acts.
ANC	**Annual Numbering Charge** A charge that applies to all eligible numbers held by a service provider determined by the ACMA.
APS	**Annual Performance Statements** Statements prepared by the accountable authority of a Commonwealth entity in accordance with section 39 of the *Public Governance, Performance and Accountability Act 2013* and section 16F of the PGPA Rule that acquits actual performance against planned performance described in the entity's corporate plan. The statements may be audited by the Auditor-General and must be provided to the entity's minister and the finance minister.
bandwidth	In the internet industry, bandwidth refers to the capacity of a connection to carry information; in radiocommunications, it is the amount of radiofrequency spectrum used for a particular function.
broadband	Describes a class of internet access technologies, such as ADSL, HFC cable and wi-fi, offering a data rate significantly higher than narrowband services. These services are usually 'always on' and do not tie up a telephone line exclusively for data.
carrier	The holder of a telecommunications carrier licence in force under the *Telecommunications Act 1997*.
CCF	**Consumer Consultative Forum** Provides advice to the ACMA on telecommunications issues that affect consumers.
Communications Alliance	Australia's peak communications industry organisation that promotes the growth of the Australian communications industry and the protection of consumer interests.
CSP	**carriage service provider** Person supplying or proposing to supply services to the public using carrier networks.

datacasting	A service that delivers content in the form of text, data, speech, music or other sounds, visual images or any other form or combinations of forms, where delivery uses the broadcasting services bands.
Department of Infrastructure, Transport Regional Development, Communications, Sport and the Arts (DITRDCSA)	Federal government portfolio formed in May 2022. Previously Department of Infrastructure, Transport, Regional Development, Communications and the Arts.
DNCR	**Do Not Call Register** An Australian Government program administered by the ACMA to allow Australian numbers to be registered to opt out of receiving most unsolicited marketing calls or faxes (with limited exemptions for public interest organisations).
ECP	**Emergency Call Person** The Telecommunications (Emergency Call Persons) Determination 1999 specifies the operators of the emergency call services. Telstra is the ECP for 000 and 112.
eSafety	**eSafety Commissioner** Australia's independent regulator for online safety with responsibilities under the *Online Safety Act 2021*. Formerly the Office of the Children's eSafety Commissioner.
GHz	**gigahertz** One billion hertz (where one hertz is the measurement of frequency equal to one cycle of electromagnetic radiation per second).
INHOPE	**International Association of Internet Hotlines** A network whose member hotlines work together with the goal of identifying and removing online child sexual abuse content worldwide.
IPND	**Integrated Public Number Database** Database of information about customers of telecommunications services in Australia, arranged by number, for all carriers and carriage service providers.
ITU	**International Telecommunication Union** United Nations agency that coordinates international telecommunications matters.
ITU-R	**ITU – Radiocommunication Sector** ITU body dealing with international radiocommunications matters.
MHz	**megahertz** One million hertz (see also *GHz*).
the minister	Minister responsible for the ACMA and its governing legislation.
MoU	**memorandum of understanding** A formal agreement between 2 or more parties.

NAC	**Numbering Advisory Committee** ACMA committee established to advise on numbering matters.
NBN	**national broadband network** Australia's national wholesale-only, open-access data network.
NCF	**National Consultative Forum**
National Relay Service	Translation service between voice and non-voice telephone users providing access to the standard telephone service for people with communication impairment. Relays voice, modem or telephone typewriter communications.
Online Safety Consultative Working Group	Advice forum attended by key representatives from industry, government and non-government organisations, providing opportunity for the eSafety Commissioner to consult on issues that contribute to improving the safety of Australian children online.
PBS	**Portfolio Budget Statements** Informs senators and members of parliament of the proposed allocation of resources to government outcomes by agencies within the relevant portfolio.
RPF	**Regulator Performance Framework** Developed to measure the efficiency and effectiveness with which regulators undertake their roles; in particular, their impact on regulated entities.
SES	**Senior Executive Service**
SMS	**short message service** Mobile telecommunications data transmission service that allows users to send short text messages to each other using the mobile handset keypad.
spam	Unsolicited commercial electronic messages sent to email, mobile phone and instant messaging accounts.
spectrum	The span of electromagnetic frequencies used in communications systems.
TIO	**Telecommunications Industry Ombudsman** Industry-funded independent dispute resolution service for consumers who are unable to resolve individual complaints with their carriers and carriage service providers.
trigger event	Relates to commercial regional radio licences and includes a transfer of a licence; or formation of a new registrable media group which includes a regional commercial radio broadcasting licence; or change of controller of a registrable media group that includes a regional commercial radio broadcasting licence.
USO	**universal service obligation** Obligation under the *Telecommunications Act 1997* to ensure that standard telephone services and payphones are reasonably accessible to all people in Australia on an equitable basis, wherever they reside or carry on business.
WRC	**World Radiocommunication Conference** ITU conference held every 3 or 4 years to review and amend international radio regulations.

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