



PUBLIC DISCLOSURE STATEMENT

LION PTY LTD

ORGANISATION CERTIFICATION

CY2021

Australian Government
Climate Active
Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Lion Pty Ltd
REPORTING PERIOD	1 January 2021 – 31 December 2021 (CY2021) Arrears report
DECLARATION	<p><i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i></p> <p><i>Tamara Sling-Ronen</i></p> <p>Tamara Sling-Ronen Group Environment Director Date 22 July 2022 2:40 PM AEST</p>



Australian Government
**Department of Industry, Science,
Energy and Resources**

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Version March 2022. To be used for FY20/21/CY2021 reporting onwards.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	60,301 tCO ₂ -e
OFFSETS BOUGHT	20% ACCUs, 80% VCUs
RENEWABLE ELECTRICITY	45.4%
TECHNICAL ASSESSMENT	Next technical assessment due for CY2022 reporting period

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2. CARBON NEUTRAL INFORMATION

Description of certification

Lion Pty Ltd (Lion) (ABN 50 128 004 268) is Carbon Neutral certified under the Climate Active Carbon Neutral Standard for organisations for its Australian business operations.

Organisation description

Lion is one of Australasia's largest food and beverage companies, employing approximately 3,500 people across Australia and New Zealand. The company accounts for 36 sites to produce beer, cider, wine, spirits, alcoholic ready-to-drinks and non-alcoholic beverages. Lion premium brands are market leaders across several different categories.

Our business lines are Lion Beer Australia, Lion New Zealand and Lion Little World Beverages. The certification emission boundary, however, comprehend operations in Australia only, where we manage many of the best brands in the market. Our wide portfolio includes:

- Alcohol Beverages: Australian, craft and international beer as well as cider.
- Australian Alcohol Export.

The locations included in Lion's emissions boundary are outlined in **Table 1** and **Table 2**.

Changes to the organisation boundary from the previous reporting year:

- In December 2021, Lion Pty Ltd acquired Fermentum Group as a wholly owned subsidiary. Upon acquisition, the Fermentum Group was assumed in Lion's organisation structure has been included within the boundary of the 2021 certification from the acquisition date. These sites are listed in **Table 2** as they are incorporated in our boundary from 1 December 2021 onwards.
- In June 2021, the West End Brewery located in Adelaide, South Australia, ceased production. The production volumes from this site have been assumed by other sites in the Australian network.

“As an organisation that wants to be a Force for Good, we want to lead our industry in reducing our impact. We also know that our customers want climate action, and we see our membership with Climate Active as an avenue to do so”

Table 1: Summary of sites included in boundary for 2021.

Site Name	Address
Castlemaine Perkins Brewery	185 Milton Rd, Milton QLD 4064
James Boag Brewery	69 Esplanade St, Launceston TAS 7250
Tooheys Brewery	29 Nyrang St, Lidcombe NSW 2141
West End Brewery	107 Port Road, Thebarton SA 5031
Bevy	The Camfield. Roger MacKay Drive, Burswood WA 6100
Byron Bay Brewing	1 Skinners Shoot Road
Eumundi Brewery	1 Etheridge St, Eumundi QLD 4562
Little Creatures Brewery Fremantle	40 Mews Rd, Fremantle WA 6160
Little Creatures Brewery Geelong	221 Swanston St, South Geelong VIC 3220
Little Creatures Packaging O'Connor	7 Jones St, O'Connor WA 6163
Malt Shovel Brewery	101 Pymont Bridge Road, Camperdown NSW 2050
Charming Squire	Charming Squire 3/133 Grey St, South Brisbane QLD 4101
Crafty Squire	Crafty Squire 127 Russell St, Melbourne VIC 3000
Generous Squire	397 Murray St, Perth WA 6000
Kosi	1 Kosciuszko Rd, Jindabyne NSW 2627
Squire's Landing	Northern end of the Overseas Passenger Terminal, Circular Quay, The Rocks NSW 2000
Sydney Olympic Park	5a Murray Rose Avenue, Sydney Olympic Park
York St, Sydney (Lion Head Office)	York St, Sydney (Lion Head Office) 68 York St, Sydney NSW 2000
Berrimah (Marine Stores)	33 Pruen Rd, Berrimah NT 0828
Garbutt	Civil Rd, Garbutt QLD 4814
Cairns	Plath Close. Portsmith, QLD 4870
Mackay	9 McCulloch St, North Mackay QLD 4740
Rockhampton - 2/122 Campbell Street	2/122 Campbell Street. Rockhampton, QLD 4700
Royal Park (Marine Stores)	18 Wilson Street. Royal Park, SA 5014
Camberwell - Toorak Road	1183 Toorak Road, Camberwell, VIC 3124
Mount Waverly (Melbourne)	1/ 7- 9 Gilby Road, Mount Waverly VIC 3149
Four Pillars Distillery	119 Maroondah Highway. Healesville, VIC 3777
Four Pillars Gin Laboratory	410 Crown St, Surry Hills NSW 2010
Four Pillars Office (Sydney)	Level 1, 351 Crown St Surry Hills NSW 2010

Table 2: Summary of sites included in boundary for December 2021 only

Site Name	Address
Stone & Wood – Byron Bay Tasting Room	100 Centennial Circuit, Byron Bay, NSW
Stone & Wood – Byron Bay	4 Boronia Place Byron Bay, NSW
Stone & Wood - Murwillumbah Brewery	35-37 Kite Crescent, Murwillumbah, NSW
Stone & Wood - Warehouse	Units 2, 3& 4, 39-45 Kite Crescent, Murwillumbah, NSW
Stone & Wood - Fortitude Valley Tasting Room	99 Bridge Street, Fortitude Valley, QLD
Fixation Brewing	414 Smith Street, Collingwood, VIC
Two Birds Brewing	Unit 3 & 8 136 Hall Street, Spotswood, VIC Unit 4, 134 Hall Street, Spotswood VIC

3.EMISSIONS BOUNDARY

Inside the emissions boundary

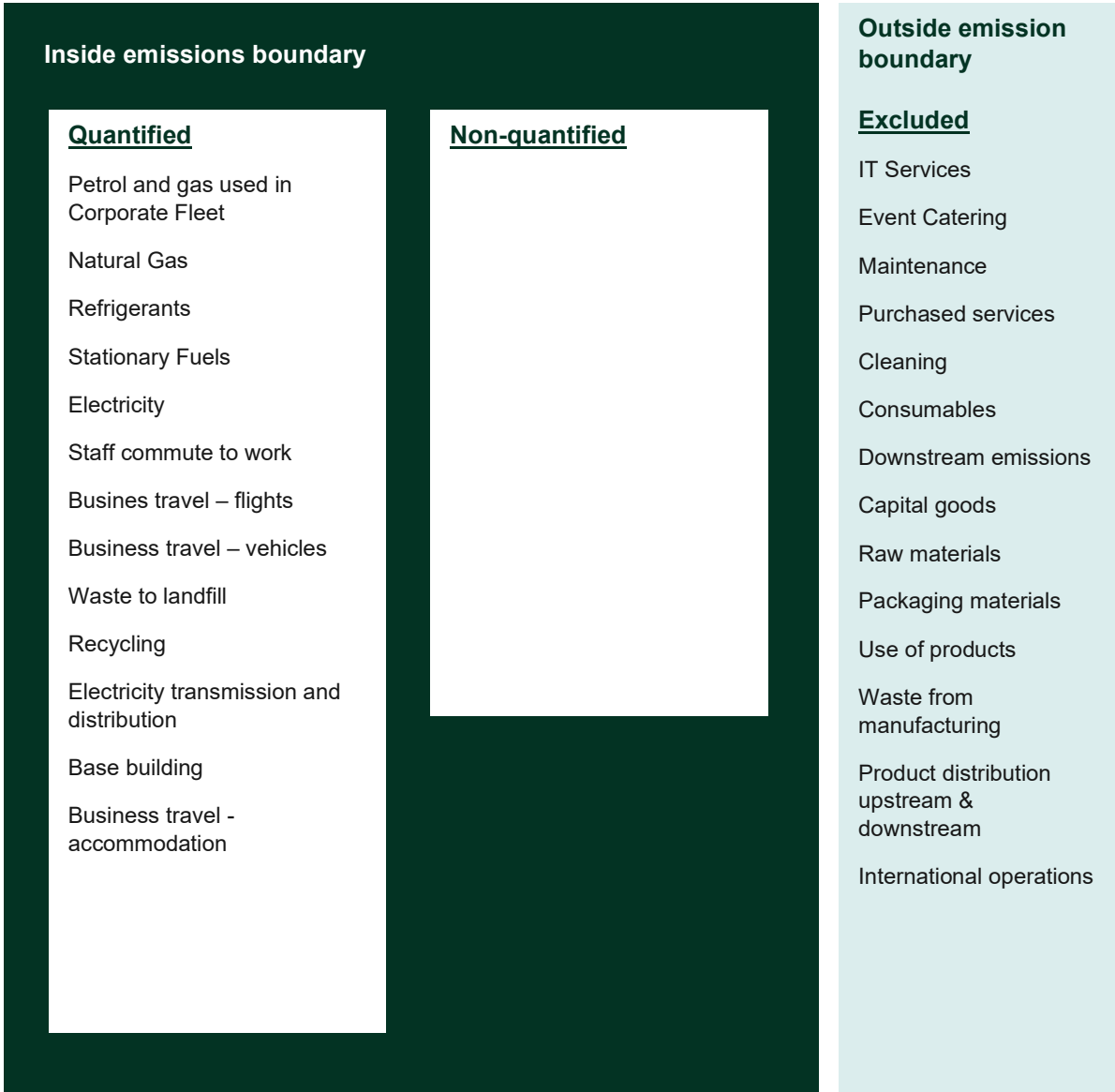
All emission sources listed in the emissions boundary are part of the carbon neutral claim.

Quantified emissions have been assessed as relevant and are quantified in the carbon inventory. This may include emissions that are not identified as arising due to the operations of the certified entity, however are **optionally included**.

Non-quantified emissions have been assessed as relevant and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

Excluded emissions are those that have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary or are outside of the scope of the certification. These emissions are not part of the carbon neutral claim. Further detail is available at Appendix D.



Data management plan for non-quantified sources

There are no non-quantified sources in the emission boundary that require a data management plan.

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

At Lion, sustainability is a key part of who we are and is embedded in everything we do. Ultimately, we to bring to life Lion's core purpose in a way that ignites and engages our people, drives net positive change in our environment, and creates strong and resilient communities in which we operate. We are committed to playing a leading role in reducing carbon emissions.

Climate change has the potential to disrupt our business in many ways particularly across our supply chain. Without a drastic change in course, we can only expect more frequent and intense weather events that will cause disruptions to supply chains, increase the costs of inputs and threaten the viability of our business.

Lion's Supply Chain Sustainability strategy outlines our pathway to decarbonize our business, with one of the 6 key strategic pillars titled Zero Carbon. Lion has a Zero Carbon project steering group which meets bi-monthly to track the progress of key initiatives against our 4 major goals:

- Achieve world class energy efficiency through energy optimisation leveraging best practice and new technology.
- 100% renewable electricity across all Australia and New Zealand sites by 2025.
- Our commitment to a science-based target of a 55% reduction in Scope 1 and 2 emissions by 2030 (from a 2019 baseline).
- Our commitment science-based target of a 30% reduction in Scope 3 emissions by 2030 (2019 baseline).

In line with our parent company Kirin, Lion has also committed to a net zero value chain by 2050.

Emissions reduction actions

The key actions Lion took in 2021 to reduce emissions include:

- Continued focus on optimising energy efficiency. Our Lion Energy Champions network meets monthly with the aim of optimising energy efficiency at each brewery.
- In 2021 we created a new senior role, the Sustainable Technologies Manager, tasked with driving the use of new low carbon technology and improved practices across our operations to reduce the carbon intensity of our products.
- On-site solar electricity generation of 1,775 MWh at Castlemaine Brewery and Little Creatures Geelong combined, negating 1,538 tonnes of carbon emissions.
- As a member of Australia's Climate Leaders Coalition, Lion is sponsoring a project focusing on

partnerships in supply chains to measure and manage scope 3 emissions. This case study is currently underway with results and learnings expect to be published in October 2022.

- As a reporting entity under the National Greenhouse and Emissions Reduction (NGER) Scheme, Lion submits an annual Section 19 (s19) report which summaries all scope 1 and scope 2 emissions. Lion voluntarily seeks third party assurance of our emissions data for this report. In addition, Lion participated in the inaugural Corporate Emission Reductions Transparency (CERT) report for the FY21 period. The CERT report is an initiative from the Clean Energy Regulator (CER), for NGER reporting entities to disclose annual progress on emission reduction commitments. The first CERT report is anticipated to be published by the CER in June 2022.
- For further details on Lion's emission reduction actions, please refer to our annual Sustainability report published on the Lion website: <https://lionco.com/our-commitments/our-sustainability-approach/>.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e
Base year:	FY2018-19	92,901
Year 1:	CY2020	61,855
Year 2:	CY2021:	60,301

Use of Climate Active carbon neutral products and services

In the 2021 period, Lion used the services of two other Climate Active carbon neutral organisations:

- Tasman Environmental Markets
- NDEVR Environmental Consulting

Organisation emissions summary

The electricity summary is available in the Appendix B. Electricity emissions were calculated using a market-based approach.

	Sum of Scope 1 (TCO ₂ e)	Sum of Scope 2 (TCO ₂ e)	Sum of Scope 3 (TCO ₂ e)	Sum of Total Emissions (TCO ₂ e)
Accommodation and facilities	0.00	0.00	94.67	94.67
Electricity	0.00	26950.72	0.00	26950.72
Refrigerants	0.00	0.00	0.00	0.00
Stationary Energy (gaseous fuels)	23537.21	0.00	4996.70	28533.91
Stationary Energy (liquid fuels)	622.11	0.00	36.91	659.02
Transport (Air)	0.00	0.00	325.39	325.39
Transport (Land and Sea)	1726.26	0.00	2873.15	4599.40
Waste	0.00	0.00	78.27	78.27
Working from home	0.00	0.00	-940.76	-940.76
Grand Total	25885.57	26950.72	7464.33	60300.62

Uplift factors

N/A

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	31,043
2. Total emissions footprint to offset for this report	60,301
3. Total eligible offsets required for this report	29,258
4. Total eligible offsets purchased and retired for this report	220,966
5. Total eligible offsets banked to use toward future years' report	160.665

Co-benefits

Project Type: Grid-connected electricity generation from renewable sources.

This project type harnesses renewable resources in the project region, displacing non-renewable natural resources ultimately leading to sustainable economic and environmental development. The projects support national energy security and strengthen rural electrification coverage. The projects can often result in the construction of new roads, improving accessibility for locals as well as boosting in local employment by people engaged in the project as well as improvements for local economies and village services.

Project Type: Human-Induced regeneration of native forests, Australia

This project type stores carbon by regenerating native forests. Additional benefits from these projects can include improved quality of rural land and water supply, increased biodiversity and shade and shelter for farmed livestock.

Project Type: Cool Fire, Australia.

Arnhem Land in the Northern Territory is prone to extreme, devastating wildfires that affect the landscape, people, plants and animals. These projects are owned exclusively by Aboriginal people with custodial responsibility for those parts of Arnhem Land under active bushfire management. Local rangers conduct controlled burns in the dry season to reduce fuel on the ground and establish a mosaic of natural firebreaks, preventing bigger, hotter and uncontrolled wildfires later in the season.

The projects provide employment and training opportunities for local rangers while supporting Aboriginal people in returning to, remaining on and managing their country. Communities are supported in the preservation and transfer of knowledge, the maintenance of Aboriginal languages and the wellbeing of traditional custodians.

Eligible offsets retirement summary

Offsets cancelled for Climate Active Carbon Neutral Certification											
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Stapled quantity	Eligible quantity (tCO ₂ -e)	Eligible quantity used for previous reporting periods	Eligible quantity banked for future reporting periods	Eligible quantity used for this reporting period	Percentage of total (%)
Bundled wind energy generation projects in Gujarat, India	VCUs	APX	26/03/2020	7762-426758522-426805069-VCU-034-APX-IN-1-412-01042017-31122017-0	2017	N/A	46,548	28,773	0	17,775	29.49%
Bundled Wind Power Project in Tamilnadu (TASMA II), India,	VCUs	APX	26/03/2020	223,151,064 - 223,153,538	CP2	N/A	2,475	0	0	2,475	4.10%
Central Arnhem Land Fire Abatement Project, NT	ACCUs	ANREU	26/03/2020	3,785,056,979 - 3,785,058,986	2018-19	N/A	2,008	0	0	2,008	3.33%
Wiralla Regeneration Project, QLD.	ACCUs	ANREU	26/03/2020	3,790,576,159 - 3,790,580,255	2019-20	N/A	4,097	0	0	4,097	6.79%
Wiralla Regeneration Project, QLD.	ACCUs	ANREU	26/03/2020	3,790,569,169 - 3,790,571,118	2019-20	N/A	1,950	0	0	1,950	3.23%

Wiralla Regeneration Project, QLD.	ACCUs	ANREU	26/03/2020	3,789,050,792 - 3,789,051,591	2019-20	N/A	800	0	0	800	1.33%
Quimby Forest Regeneration Project, QLD.	ACCUs	ANREU	26/03/2020	3,792,584,657 - 3,792,586,594	2019-20	N/A	1,938	0	0	1,938	3.21%
Bundled wind energy generation projects in Gujarat, India	VCUs	VERRA	22/09/2021	8349-10158040-10183824-VCS-VCU-1491-VER-IN-1-412-01042018-31122018-0	2019	N/A	25,785	0	0	25,785	42.76%
Bundled wind power project in Harshnath managed by Enercon (India) Limited	VCUs	VERRA	22/09/2021	7769-426863171-426867674-VCU-034-APX-IN-1-381-01052017-31122017-0	2017	N/A	4,504	0	2,323	2,181	3.62%
Human Induced regeneration project Wongalee Mervyndale & Rundalua	ACCU	ANREU	22/09/2021	3,789,910,018 - 3,789,910,956 See Figure 1 below.	2019-20	N/A	939	291*	0	648	1.07%
Human Induced regeneration project Bierbank & Lanherne	ACCU	ANREU	22/09/2021	:3,781,001,451 - 3,781,001,663 See Figure 1 below.	2018-19	N/A	213	0	0	213	0.35%
Human Induced regeneration project Paroo River	ACCU	ANREU	22/09/2021	3,779,566,613 - 3,779,566,694 See Figure 1 below.	2018-19	N/A	82	0	0	82	0.14%
Human Induced regeneration Carella Forest	ACCU	ANREU	22/09/2021	8,323,328,546 - 8,323,333,545 See Figure 1 below.	2020-21	N/A	5000	0	4,651	349	0.58%

Human Induced regeneration Werai Park	ACCU	ANREU	22/09/2021	3,810,566,815 - 3,810,571,814 See Figure 1 below.	2020-21	N/A	5,000	0	5,000	0	0%
KACCU-AUS-Mulga South	ACCU	ANREU	22/09/2021	3,809,621,998 - 3,809,625,265 See Figure 1 below.	2020-21	N/A	3,268	0	3,268	0	0%
KACCU-AUS-WALFA2	ACCU	ANREU	22/09/2021	3,800,745,123 - 3,800,746,482 See Figure 1 below.	2019-20	N/A	1,360	0	1,360	0	0%
Kulera Landscape REDD+ Program for Co-Managed Protected Areas, Malawi	VCUS	APX	22/09/2021	8082-453581547-453583585-VCU-001-APX-MW-14-1168-01102009-30092013-1	2013	N/A	2,039	0	2,039	0	0%
Bundled wind power project in Harshnath managed by Enercon (India) Limited	VCUs	VERRA	22/09/2021	: 5770-258634937-258637682-VCU-034-APX-IN-1-381-01012017-30042017-0	2017	N/A	2,746	1,617*	1,129	0	0%
Bundled wind energy generation projects in Gujarat, India	VCUs	VERRA	22/09/2021	7762-426805879-426817843-VCU-034-APX-IN-1-412-01042017-31122017-0	2017	N/A	11,965	0	11,965	0	0%
KACCU-AUS-Mount Alfred Regen	ACCU	ANREU	03/05/2022	3,801,850,293 - 3,801,851,202 See figure 2 below.	2020-21	N/A	910	0	910	0	0%
KACCU-AUS-Kenmore Regen	ACCU	ANREU	03/05/2022	8,327,335,396 - 8,327,336,796 See figure 2 below.	2020-21	N/A	1,401	0	1,401	0	0%
KACCU-AUS-Kenmore Regen	ACCU	ANREU	03/05/2022	8,327,338,434 - 8,327,339,694 See figure 2 below.	2020-21	N/A	1,261	0	1,261	0	0%
KACCU-AUS-Kenmore Regen	ACCU	ANREU	03/05/2022	8,327,338,434 - 8,327,339,694	2020-21	N/A	1,217	0	1,217	0	0%

				See figure 2 below.							
KACCU-AUS-Kenmore Regen	ACCU	ANREU	03/05/2022	8,327,335,014 - 8,327,335,395 See figure 2 below.	2020-21	N/A	382	0	382	0	0%
KACCU-AUS-Kenmore Regen	ACCU	ANREU	03/05/2022	8,327,343,924 - 8,327,344,320 See figure 2 below.	2020-21	N/A	397	0	397	0	0%
KACCU-AUS-Turra Forest Project	ACCU	ANREU	03/05/2022	3,809,702,314 - 3,809,707,313 See figure 2 below.	2020-21	N/A	5,000	0	5,000	0	0%
KACCU-AUS-Turra Forest Project	ACCU	ANREU	03/05/2022	3,809,686,349 - 3,809,690,490 See figure 2 below.	2020-21	N/A	4,142	0	4,142	0	0%
KACCU-AUS-Turra Forest Project	ACCU	ANREU	03/05/2022	8,324,987,212 - 8,324,988,069 See figure 2 below.	2020-21	N/A	858	0	858	0	0%
KACCU-AUS-CBMH Regeneration Project	ACCU	ANREU	03/05/2022	3,807,538,513 - 3,807,543,191 See figure 2 below.	2020-21	N/A	4,679	0	4,679	0	0%
KACCU-AUS-SEALFA	ACCU	ANREU	03/05/2022	8,329,078,844 - 8,329,079,926 See figure 2 below.	2020-21	N/A	1,083	0	1,083	0	0%
KACCU-AUS-SEALFA	ACCU	ANREU	03/05/2022	8,329,074,884 - 8,329,075,302 See figure 2 below.	2020-21	N/A	419	0	419	0	0%
KACCU-AUS-SEALFA	ACCU	ANREU	03/05/2022	8,329,087,827 - 8,329,088,332 See figure 2 below.	2020-21	N/A	506	0	506	0	0%
CER-IND-TASMA II	CERs	ANREU	03/05/2022	223,420,700 - 223,447,925 See Figure 3 below.	CP2	N/A	27,226	0	27,226	0	0%
CER-IND-Enercon Wind Farms in Karnataka	CERs	ANREU	03/05/2022	238,823,646 - 238,843,645 See Figure 3 below.	CP2	N/A	20,000	0	20,000	0	0%
Kulera Landscape REDD+ Program for Co-Managed Protected Areas, Malawi	VCUs	VERRA	03/05/2022	: 6804-345116794-345117281-VCU-001-APX-MW-14-1168-01102009-30092013-1	2009-13	N/A	1,961	0	1,961	0	0%

Kulera Landscape REDD+ Program for Co-Managed Protected Areas, Malawi	VCUs	VERRA	03/05/2022	8082-453583586-453585546-VCU-001-APX-MW-14-1168-01102009-30092013-1	2009-13	N/A	488	0	488	0	0%
KACCU-AUS-Wongalee Mervyndale & Rundalua HIR	ACCU	ANREU	21/12/2021	3,803,451,182 - 3,803,455,581. See Figure 4 below.	2020-21	N/A	4,400	0	4,400	0	0%
KACCU-AUS-Wongalee Mervyndale & Rundalua HIR	ACCU	ANREU	21/12/2021	3,803,449,082 - 3,803,450,881 See Figure 4 below.	2020-21	N/A	1,800	0	1,800	0	0%
KACCU-AUS-SEALFA	ACCU	ANREU	21/12/2021	8,329,069,185 - 8,329,069,984 See Figure 4 below.	2020-21	N/A	800	0	800	0	0%
CER-IND-Wind Energy Andhra Pradesh	CER	ANREU	21/12/2021	265,561,809 - 265,611,808 See Figure 5 below.	CP2	N/A	50,000	0	50,000		0%
Total offsets retired this report and used in this report										60,301	
Total offsets retired this report and banked for future reports										160,665	

*The remaining quantity were used for the Four Pillars Gin product certification 2022 (projected), submitted in March 2022.

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	12,085	20%
Verified Carbon Units (VCUs)	48,216	80%

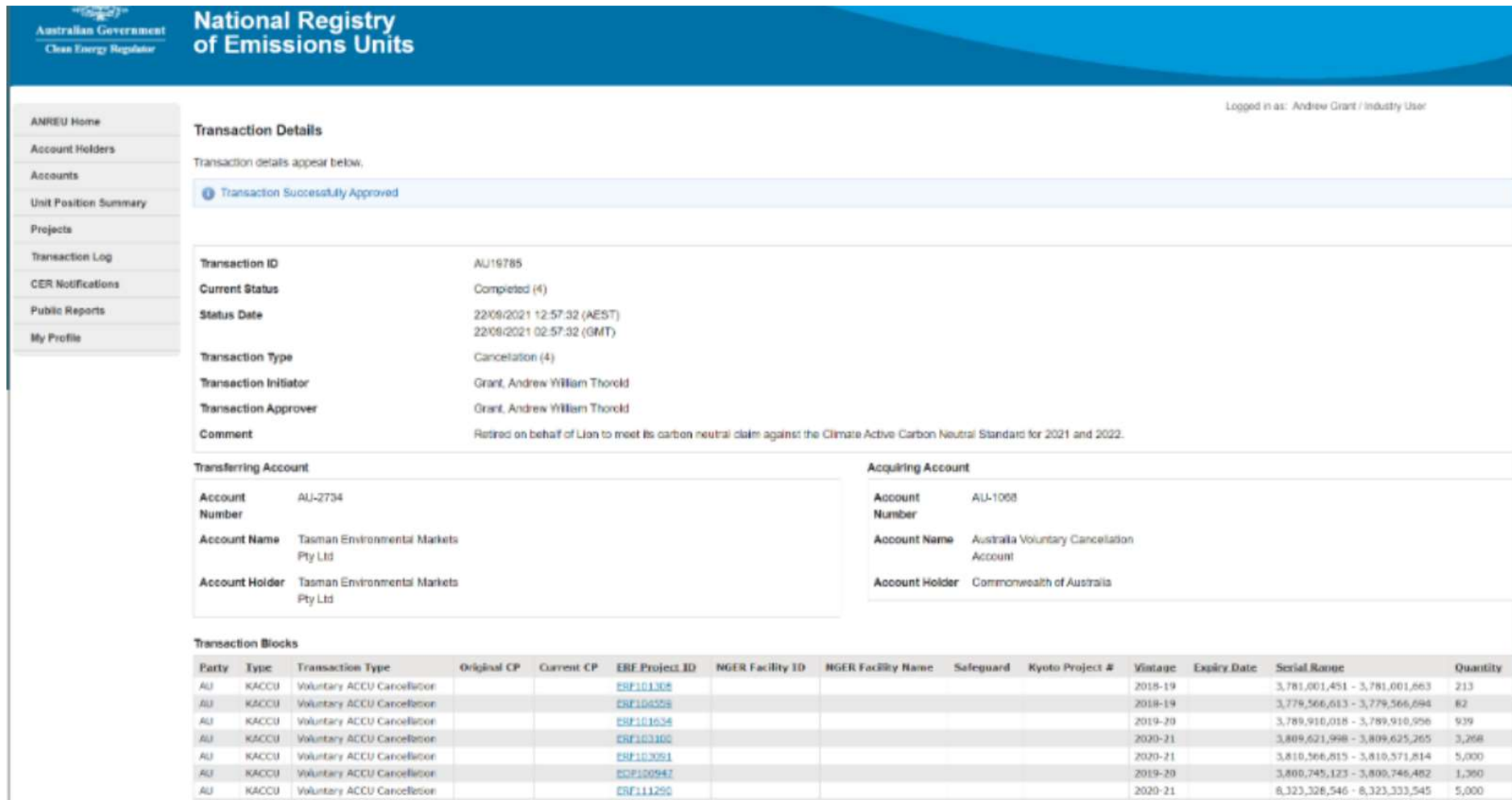



Figure 1



Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Modifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU22037
Current Status	Completed (4)
Status Date	03/05/2022 15:10:14 (AEST) 03/05/2022 05:10:14 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Relined on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CERT reporting requirements for the financial periods FY22 – FY24.

Transferring Account

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

Acquiring Account


Account Number	AU-1000
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	EBT Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Custody Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EBS101208					2020-21		3,501,850,293 - 3,501,851,202	910
AU	KACCU	Voluntary ACCU Cancellation			EBS148402					2020-21		8,327,335,396 - 8,327,336,796	1,401
AU	KACCU	Voluntary ACCU Cancellation			EBS148402					2020-21		8,327,338,434 - 8,327,339,694	1,261
AU	KACCU	Voluntary ACCU Cancellation			EBS148402					2020-21		8,327,337,217 - 8,327,338,433	1,217
AU	KACCU	Voluntary ACCU Cancellation			EBS148402					2020-21		8,327,335,214 - 8,327,335,395	382
AU	KACCU	Voluntary ACCU Cancellation			EBS148402					2020-21		8,327,343,924 - 8,327,344,320	397
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		3,509,702,314 - 3,509,707,313	3,000
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		3,509,699,349 - 3,509,699,490	4,142
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		8,324,957,212 - 8,324,988,069	808
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		3,507,538,313 - 3,507,543,191	4,879
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		8,329,078,864 - 8,329,079,926	1,062
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		8,329,076,484 - 8,329,078,802	419
AU	KACCU	Voluntary ACCU Cancellation			EBS103081					2020-21		8,329,087,827 - 8,329,088,332	306



Figure 2



Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU22038
Current Status	Sending (91)
Status Date	03/05/2022 15:19:43 (AEST) 03/05/2022 05:19:43 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CDR reporting requirements for the financial periods FY22 – FY24.

Transferring Account


Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

Acquiring Account

Account Number	AU-2764
Account Name	Voluntary Cancellation – CP2
Account Holder	Commonwealth of Australia

Entity	Unit	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Unitless	Entry Date	Serial Range	Quantity
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-4750			223,420,700 - 223,447,925	27,225
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-1299			238,823,646 - 238,843,645	20,000

Figure 3



National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

- ANREU Home
- Account Holders
- Accounts
- Unit Position Summary
- Projects
- Transaction Log
- CER Notifications
- Public Reports
- My Profile

Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU20781
Current Status	Completed (4)
Status Date	21/12/2021 16:14:36 (AEDT)
	21/12/2021 05:14:36 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion’s CERT reporting requirements for the financial periods FY22 – FY24.

Transferring Account

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

Acquiring Account


Account Number	AU-1068
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERF101634					2020-21		3,803,451,182 - 3,803,455,581	4,400
AU	KACCU	Voluntary ACCU Cancellation			ERF101634					2020-21		3,803,449,082 - 3,803,450,881	1,800
AU	KACCU	Voluntary ACCU Cancellation			ERF101624					2020-21		8,329,069,185 - 8,329,069,984	800

Figure 4





Australian National Registry of Emissions Units

Logged in as: Andrew Grant / Industry User

ANREU Home

Account Holders

Accounts

Unit Position Summary

Projects

Transaction Log

CER Notifications

Public Reports

My Profile

Transaction Details

Transaction details appear below.

i Transaction Successfully Approved

Transaction ID	AU20782
Current Status	Sending (91)
Status Date	21/12/2021 16:22:42 (AEDT) 21/12/2021 05:22:42 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of Lion to meet its various carbon neutral claims against the Climate Active Carbon Neutral Standards for 2022 – 2025. Credits are eligible for Lion's CERT reporting requirements for the financial periods FY22 – FY24.

Transferring Account

Account Number: AU-2734

Account Name: Tasman Environmental Markets Pty Ltd

Account Holder: Tasman Environmental Markets Pty Ltd

Acquiring Account

Account Number: AU-2764

Account Name: Voluntary Cancellation – CP2

Account Holder: Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
IN	CER	Kyoto Voluntary Cancellation	2	2					IN-5921			265,561,809 - 265,611,808	50,000

Figure 5



7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) summary

The following RECs have been surrendered to reduce electricity emissions under the market-based reporting method.


1. Large-scale Generation certificates (LGCs)*	11,831
2. Other RECs	0

* LGCs in this table only include those surrendered voluntarily (including through PPA arrangements), and does not include those surrendered in relation to the LRET, GreenPower, and jurisdictional renewables.

Project supported by LGC purchase	Eligible units	Registry	Surrender date	Accreditation code (LGCs)	Certificate serial number	Generation year	Quantity (MWh)	Fuel source	Location
Solar Farm	LGC	REC Registry	15 February 2022	SRPVNS90	36529-41222	2021	4,694	Solar	NSW, Australia
Solar Farm	LGC	REC Registry	15 February 2022	SRPVNS90	41223-41236	2021	14	Solar	NSW, Australia
Solar Farm	LGC	REC Registry	15 February 2022	SRPVNS88	51057-53697	2021	2,641	Solar	NSW, Australia
Solar Farm	LGC	REC Registry	15 February 2022	SRPVNS90	41237-45718	2021	4,482	Solar	NSW, Australia
Total LGCs surrendered this report and used in this report							11,831		

APPENDIX A: ADDITIONAL INFORMATION

Additional offsets cancelled for purposes other than Climate Active Carbon Neutral Certification							
Project description	Type of offset units	Registry	Date retired	Serial number (and hyperlink to registry transaction record)	Vintage	Eligible Quantity (tCO ₂ -e)	Purpose of cancellation
KACCU-AUS-CBMH Regeneration Project	ACCU	ANREU	03/05/2022	3,807,543,192 - 3,807,543,261	2020-21	70	Bevchain/Lion electric truck trial in 2022


Australian National Registry of Emissions Units
Logged in as: Andrew Grant / Industry User

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Transaction Details

Transaction details appear below.

Transaction Successfully Approved

Transaction ID	AU22039
Current Status	Completed (4)
Status Date	03/05/2022 15:32:03 (AEST) 03/05/2022 05:32:03 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Grant, Andrew William Thorold
Transaction Approver	Grant, Andrew William Thorold
Comment	Retired on behalf of the Bevchain/Lion electric truck trial 2022.

Transferring Account

Account Number	AU-2734
Account Name	Tasman Environmental Markets Pty Ltd
Account Holder	Tasman Environmental Markets Pty Ltd

Acquiring Account

Account Number	AU-1058
Account Name	Australia Voluntary Cancellation Account
Account Holder	Commonwealth of Australia

Party	Type	Transaction Type	Original CP	Current CP	ERE Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			ERE101800					2020-21		3,807,543,192 - 3,807,543,261	70



APPENDIX B: ELECTRICITY SUMMARY

Electricity emissions are calculated using a market-based approach.

Location-based method

The location-based method provides a picture of a business's electricity emissions in the context of its location, and the emissions intensity of the electricity grid it relies on. It reflects the average emissions intensity of the electricity grid in the location (State) in which energy consumption occurs. The location-based method does not allow for any claims of renewable electricity from grid-imported electricity usage.

Market-based method

The market-based method provides a picture of a business's electricity emissions in the context of its renewable energy investments. It reflects the emissions intensity of different electricity products, markets and investments. It uses a residual mix factor (RMF) to allow for unique claims on the zero emissions attribute of renewables without double-counting.

Market Based Approach Summary			
Market Based Approach	Activity Data (kWh)	Emissions (kgCO ₂ e)	Renewable Percentage of total
Behind the meter consumption of electricity generated	1,840,858	0	4%
Total non-grid electricity	1,840,858	0	4%
LGC Purchased and retired (kWh) (including PPAs & Precinct LGCs)	11,831,000	0	24%
GreenPower	0	0	0%
Jurisdictional renewables (LGCs retired)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	8,861,413	0	18%
Residual Electricity	27,103,776	26,950,722	0%
Total grid electricity	47,796,189	26,950,722	42%
Total Electricity Consumed (grid + non grid)	49,637,047	26,950,722	45%
Electricity renewables	22,533,271	0	
Residual Electricity	27,103,776	26,950,722	
Exported on-site generated electricity	0	0	
Emissions (kgCO ₂ e)		26,950,722	
Total renewables (grid and non-grid)	45.40%		
Mandatory	17.85%		
Voluntary	23.84%		
Behind the meter	3.71%		
Residual Electricity Emission Footprint (TCO₂e)	26,951		

Figures may not sum due to rounding. Renewable percentage can be above 100%

Location Based Approach Summary

Location Based Approach	Activity Data (kWh)	Scope 2 Emissions (kgCO ₂ e)	Scope 3 Emissions (kgCO ₂ e)
ACT	0	0	0
NSW	15,242,500	11,889,150	1,066,975
SA	4,785,492	1,435,648	334,984
Vic	2,848,705	2,592,322	284,871
Qld	18,778,478	15,022,782	2,253,417
NT	17,752	9,586	710
WA	2,096,281	1,404,508	20,963
Tas	4,026,981	563,777	80,540
Grid electricity (scope 2 and 3)	47,796,189	32,917,773	4,042,460
ACT	0	0	0
NSW	23,724	0	0
SA	0	0	0
Vic	780,249	0	0
Qld	1,036,885	0	0
NT	0	0	0
WA	0	0	0
Tas	0	0	0
Non-grid electricity (Behind the meter)	1,840,858	0	0
Total Electricity Consumed	49,637,047	32,917,773	4,042,460
Emission Footprint (TCO₂e)	36,960		
<i>Scope 2 Emissions (TCO₂e)</i>	32918		
<i>Scope 3 Emissions (TCO₂e)</i>	4042		

APPENDIX C: INSIDE EMISSIONS BOUNDARY

N/A

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to an organisation's or precinct's operations and are outside of its emissions boundary. These emissions are not part of the carbon neutral claim. Emission sources considered for relevance must be included within the certification boundary if they meet two of the five relevance criteria. Those which only meet one condition of the relevance test can be excluded from the certification boundary.

Emissions tested for relevance are detailed below against each of the following criteria:

1. **Size** The emissions from a particular source are likely to be large relative to the organisation's electricity, stationary energy and fuel emissions
2. **Influence** The responsible entity has the potential to influence the reduction of emissions from a particular source.
3. **Risk** The emissions from a particular source contribute to the organisation's greenhouse gas risk exposure.
4. **Stakeholders** Key stakeholders deem the emissions from a particular source are relevant.
5. **Outsourcing** The emissions are from outsourced activities previously undertaken within the organisation's boundary, or from outsourced activities typically undertaken within the boundary for comparable organisations.

Emission sources tested for relevance	(1) Size	(2) Influence	(3) Risk	(4) Stakeholders	(5) Outsourcing	Included in boundary?
IT Services	No	No	No	No	No	No
Event Catering	No	No	No	No	No	No
Maintenance	No	No	No	Yes	No	No
Purchased services	No	No	No	Yes	No	No
Cleaning	No	No	No	No	No	No
Consumables	No	No	No	No	No	No
Downstream emissions	Yes	No	No	No	No	No
Capital goods	No	No	No	Yes	No	No
Raw materials	Yes	No	No	No	No	No
Packaging materials	Yes	No	No	No	No	No

Use of products	No	No	No	No	No	No
Waste from manufacturing	No	No	No	Yes	No	No
Product distribution upstream & downstream	Yes	No	No	No	No	No
International operations	No	No	No	Yes	No	No



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