



PUBLIC DISCLOSURE STATEMENT

AMPOL LIMITED

**PRODUCT CERTIFICATION
CY2021 (TRUE-UP) AND
FY2022 (JANUARY TO JULY 2022)**

Australian Government
**Climate Active
Public Disclosure Statement**



NAME OF CERTIFIED ENTITY	Ampol Limited
REPORTING PERIOD	1 January 2021 – 31 December 2021 (True-up) 1 January 2022 – 30 June 2022
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>Penny Barker</i></p> <p>Name of signatory: Penny Barker Position of signatory: Head of Sustainability and Climate Change Date: 10 March 2023</p>



Australian Government
**Department of Climate Change, Energy,
the Environment and Water**

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Version March 2022.



1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	19,096 tCO ₂ -e
THE OFFSETS BOUGHT	46% ACCUs, 26% VERs, 28% VCUs
RENEWABLE ELECTRICITY	N/A: Location based reporting
TECHNICAL ASSESSMENT	09 July 2021 Ajit Padbidri South Pole Australia Pty Ltd Next technical assessment due: FY23/24

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2. CARBON NEUTRAL INFORMATION

Description of certification

This Climate Active Product certification relates to the business-to-business petrol and diesel offering by Ampol Limited (ABN 40 004 201 307) or a wholly owned subsidiary. Carbon neutrality, achieved in the manner described further below, of petrol and diesel sold to Ampol's business-to-business customers is being offered as an opt-in product as a pilot project started in CY2021 with the option to move towards business-to-customer sales in the future.

Ampol manages Australia's largest petrol and convenience network as well as refining, importing and marketing of fuels and lubricants.

The majority of Ampol's fuel purchases are refined products acquired from overseas sources and shipped via tankers to terminals located around Australia. Ampol also refines fuel products in their Lytton Refinery from crude oil sourced from multiple suppliers around the world. Once produced, the majority of products refined at the Lytton Refinery are shipped to terminals or trucked to nearby customers and retail sites. Customers and convenience retail sites are supplied through trucking distribution routes all across Australia, with the products being collected from the terminal network.

Some of Ampol's business operations are not related to the selling of fuel products to customers and as such the emissions associated with these operations have been excluded. These include the selling of other goods within convenience retail stores such as food and beverages, among other miscellaneous consumables. Also excluded is the international trading of crude oil and refined products and the sale of jet fuel because such activities are not directly related to the supply chain of the fuel products subject to this certification.

In recent years Ampol has expanded its national and international footprint to develop an adaptable supply chain extending from the regional hubs of Singapore and the U.S., operating several trading and shipping offices. As of July 2022, Ampol serves over 80,000 customers in markets such as defence, mining, aviation, and serves over three million retail customers every week. Ampol's supply chain in Australia is underpinned by its market-leading infrastructure including 15 terminals, 6 major pipelines, 55 wet depots, approximately 684 company owned, company-operated sites nationally, and one refinery located in Queensland. During the period of this certification, Ampol had a strong presence in the New Zealand fuels market as the previous owner of Gull New Zealand, and subsequently through the acquisition of Z Energy.

“Offering customers a certified carbon neutral offering is part of our approach to assisting them in their energy transition.”

Product description

Ampol has launched in 2021 a certified Carbon Neutral fuel offering, being an opt-in product for its business-to-business customers. The functional unit is one (1) litre of opt-in diesel and/or petrol sold, as such the GHG emissions associated with its cradle-to-grave life cycle are expressed as kilograms of CO₂e per litre of fuel product. For each customer who opts-in to this offering, Ampol undertakes to offset the greenhouse gas emissions associated with the sourcing, refining, distribution, retailing and consumption of the Ampol fuel

products acquired by that customer within Australian, assuming that the fuel product will be combusted by the end user.

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 'attributable processes' that become the product, make the product and carry the product through its life cycle. These have been quantified in the carbon inventory.

Non-quantified emissions have been assessed as attributable 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

Non-attributable emissions have been assessed as not attributable to a product or service. They can be **optionally included** in the emissions boundary and therefore have been offset, or they can be listed as outside of the emissions boundary (and are therefore not part of the carbon neutral claim). Further detail is available at Appendix D.

Inside emissions boundary

Quantified

Electricity use
Industrial processing
Sea and land freight
Purchased crude oil
Purchased refined products
Water supply and treatment
Waste
Stationary energy
Lubricant and oils
Refrigerants
Transport (air and land)
Refinery coke
Sold petrol – end use combustion
Sold diesel – end use combustion
Fugitive emissions

Non-quantified

Business travel
Purchased goods and services

Optionally included

N/A.

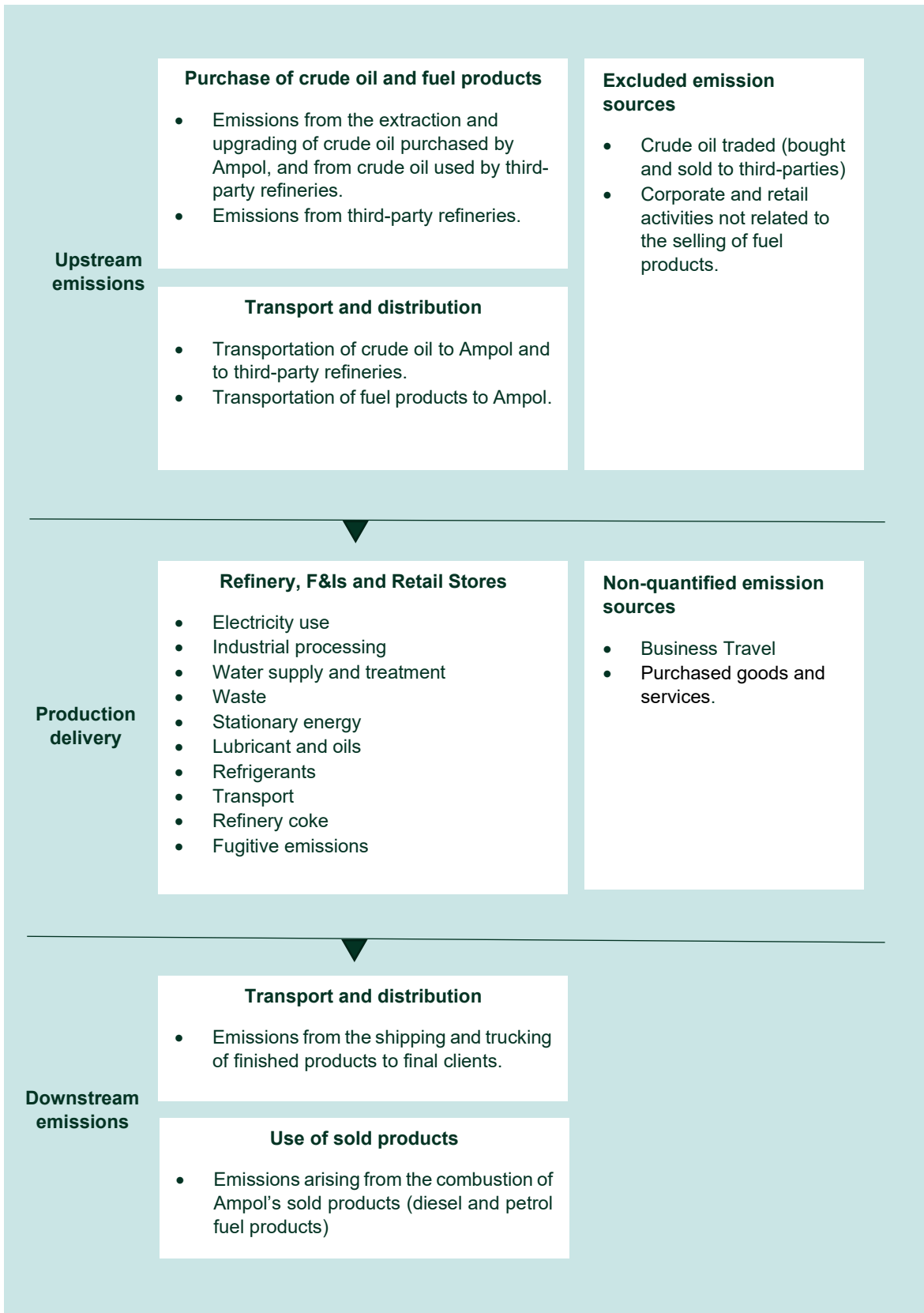
Outside emission boundary

Non-attributable

Crude oil traded (bought and sold to third-parties)
Corporate and retail activities not related to the selling of fuel products

Product/service process diagram

The following process diagram is cradle to grave.



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

Ampol accepts the Intergovernmental Panel on Climate Change (IPCC) assessment of climate change science and the importance of limiting warming to less than 2 degrees above pre-industrial levels. Ampol supports measures to reduce emissions and is committed to playing a role in the transition to a low carbon future. This includes initiatives that support the achievement of Paris Agreement goals and efforts to achieve global net zero emissions no later than 2050.

Ampol is committed to managing our business in alignment with the Paris Agreement. This includes how we operate our assets, work with our customers to help them decarbonise and collaborate with our supply chain partners.

Ampol has set an ambition to reach net zero emissions across its Australian operations by 2040 (Scope 1 & 2 emissions) and have set operational emissions reduction targets consistent with this objective for 2025 and 2030. We have defined a pathway for achieving our goals and have a track record of taking action to reduce emissions associated with our operations, including optimising our assets through implementing energy efficiency and renewable energy initiatives. The following table shows our sustainability commitments as part of our Decarbonisation Strategy.



* Scope 1 and Scope 2 emissions from our operational assets.
 ** CO₂e per kl of High Value Product (HVP).

Outside of our operations, we are working in partnership with our customers to develop new energy solutions that help meet their decarbonisation ambitions. Our Future Energy strategy brings together this approach in order to meet our customers' future energy needs, decarbonisation efforts and climate risk management practices, which include:

- moving into the electricity market including developing an electric vehicle (EV) charging ecosystem to meet the future energy needs of our mobility customers
- participating in hydrogen mobility solutions while leveraging our assets into production and energy storage.
- developing new products and solutions including biofuels, renewable diesel and carbon neutral offerings to help customers decarbonise.

Our Future Energy and Decarbonisation strategy has been linked to executive remuneration, with measures on operational emissions reductions and on products sold to customers now representing 10% of the short-

term incentive executive scorecard.

Emissions reduction actions

Partnering with Tesla and Energen, we commissioned work in 2021 to pilot the installation of Tesla Powerwall batteries and solar panel systems at three of our retail sites owned and operated by Ampol in South Australia – Aberfoyle Park, Direk and Mount Barker. With the solar panel system generating power and the Tesla Powerwall's storing excess energy, this formed a Virtual Power Plant (VPP) that became fully operational towards the end of December 2021. The installation of this infrastructure is expected to not only provide energy savings and reductions in Scope 2 emissions in line with our decarbonisation targets but also open up the potential for us to conduct electricity trading in the future, generating new revenue streams. In addition, the pilot program will provide us with the ability to assess the potential integration and our capacity to deploy some electric vehicle fast charging stations, which could be partially powered using solar panels and battery storage across our strategically positioned retail network as we move into the energy market.

We have entered into a renewable energy contract agreement with Alinta Energy offsetting 100% of the energy consumption for our Ampol owned and operated Western Australia Convenience Retail operations for a two-year period. The renewable energy will be sourced through renewable energy certificates from Yandin Wind Farm, a large-scale renewable site managed by Alinta Energy located approximately 175km north of Perth. The farm officially opened in May 2021 and comprises 51 wind turbines reaching 180m in height, each producing 4.2MW of capacity and connecting to Western Power's high voltage 330kV transmission line. Sourcing of renewable energy via this agreement will reduce emissions associated with our retail network by an estimated 12%.

In 2021 our Depot Operations business commenced a fleet replacement program aimed at driving cost efficiencies and improving environmental performance and emissions reduction outcomes. Existing fleet are being replaced with modern, diesel engine technology and truck configurations are being optimised to deliver an estimated emissions reduction benefit of 23%. We have also introduced our first electric vehicle to our fleet to support our Brisbane Depot operations.

In July 2021, we entered a funding agreement with the Australian Renewable Energy Agency (ARENA) to deliver a fast-charging network at Ampol owned and operated facilities to support the uptake of battery electric vehicles in Australia. Each site will be capable of delivering charge to an electric vehicle at up to 150kw and have the capacity to charge at least two vehicles concurrently. The first five sites form part of our initial roll out during 2022, with approximately 120 sites planned to be delivered by December 2023 as part of this agreement. The pilot sites will also have solar panels and solar battery storage provisions in place, which we will be trialling with the view to roll out across our network. The energy used for our ARENA funded fast-charging stations is offset with renewable energy certificates (net equivalent renewable energy consumption is sourced from surrendered Large-scale Generation Certificates).

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year forecast	CY 2021	84,317	3.37
Base year actual	CY 2021*	9,909	3.18
	FY 2021–22	18,030	

*It is noted that the product offering began in September 2021. Ampol have moved from calendar year to financial year reporting to align with National Greenhouse and Energy Reporting Act requirements.

The differences between base year forecasts and actuals seen in the table above are attributable to:

- The impacts of COVID-19 on fuel demand.
- Lower than expected product uptake.
- Ability to use more accurate data including relying on Scope 1 and 2 emissions reported under the National Greenhouse and Energy Reporting Act 2007 (NGER).

Significant changes in emissions

N/A.

Use of Climate Active carbon neutral products and services

N/A.

Product emissions summary

Stage	tCO ₂ -e
Extraction and upgrading of crude oil	6,945,747
Shipment and transport of crude oil to Ampol and to third-party refineries	645,557
Third-party refinery emissions of purchased fuel products	1,608,275
Shipment and transport of purchased refined products	627,846
Ampol's Lytton Refinery emissions	1,021,238
Ampol's terminals emissions	33,107
Ampol's convenience retail stores emissions	146,138
Corporate Offices	823
Water supply and treatment	5,105
Waste	64,976
Transport and distribution of finished products	78,936
End-use of sold products (combustion of fuel products)	49,440,550

Total Emissions (tCO₂e)	60,618,298
Number of functional units represented by inventory emissions	19,050,723,843
Emissions intensity per functional unit	3.182 kgCO ₂ e/L
Number of functional units to be offset	5,666,258 L
Total emissions to be offset	18,030 tCO ₂ -e
Internal accounting adjustment	1,066 tCO ₂ -e
Total emissions offset	19,096 tCO ₂ -e

6. CARBON OFFSETS

Offsets retirement approach

In arrears	
1. Total number of eligible offsets banked from last year's report	87,000
2. Total emissions footprint to offset for this report	18,030 tCO ₂ -e
3. Total eligible offsets required for this report	18,030
4. Total offsets (including internal accounting adjustment)*	19,096
5. Total eligible offsets purchased and retired for this report	0 (True Up)
6. Total eligible offsets banked to use toward next year's report	67,904

* An internal accounting adjustment of 1,066 offsets was undertaken as base year certification was completed using forecast emissions.

Ampol's internal accounting procedures could not facilitate a 'carry forward' of offsets to subsequent reporting periods

Co-benefits

Ampol has purchased offsets from projects across Australia and internationally.

Australian projects represent 46.0% of the total offsets initially purchased and are all nature-based solutions which support regional communities across the country. Project types from which offsets have been purchased and retired for this reporting period are Human Induced Reforestation (HIR) which accounts for 87.5% of Australian credits, and Avoided Deforestation (AD) accounting for 12.5% of Australian credits.

- Human Induced Reforestation (HIR)** projects establish permanent native forests through assisted regeneration from in-situ seed sources (including rootstock and lignotubers) on land that was cleared of vegetation and where regrowth was suppressed for at least 10 years prior to the project having commenced.

Additional to sequestering carbon to mitigate climate change, these projects provide multiple co-benefits such as ecosystem services to support native vegetation and fauna, reduction in feral animals, improving soil and water quality, reduced wind and water erosion, reinvestment into local economies and communities via infrastructure upgrades or creating local jobs.

United Nation Sustainability Development Goals



They contribute to Decent Work and Economic Growth (SDG 8), Climate Action (SDG 13) and Life on Land (SDG 15) goals. More information about these projects can be found at the following ERF registry project IDs: ERF103139, ERF103209, EOP101263, ERF121763, ERF115281,

ERF115267, ERF132688.

- **Avoided Deforestation (AD)** projects protect the native forest from being deforested (cleared) and the land from being converted to an agricultural system, where a clearing permit was issued before 1 July 2010.

Additional to sequestering carbon to mitigate climate change, other co-benefits from these types of projects are: protecting native flora (shrublands and woodlands), alleviation of dry land salinity, reduced wind and water erosion, soil conservation, reinvestment into local economies and communities.

United Nation Sustainability Development Goals



They contribute to Climate Action (SDG 13) and Life on Land (SDG 15) goals. More information about these projects can be found at the following ERF registry project IDs: EOP101089, EOP101055.

International projects represent 54.0% of the total offsets initially purchased and from four projects focusing on forest regrowth, improved land management and improvements to biodiversity conservation as well as skills training, job creation and increased income for local communities.

- **REDD+ Project for Caribbean Guatemala: The Conservation Coast (16.1% of total initial offsets retired)**

The forests of the Guatemalan Caribbean coastline are home to extraordinary beauty and biodiversity. The coastline is a migratory corridor for birds as they make their biannual journey between North and South America. Hundreds of species of birds depend on these forests as part of the Mesoamerican 'flyway,' and the area is home to almost 10% of the world's known bird species.

The Guatemalan Conservation Coast Project uses climate finance through the sale of carbon credits to protect this incredible landscape and reduce greenhouse gas emissions, aligning world-class conservation with viable, sustainable economic activities. Implemented by local NGO FUNDAECO, hundreds of landowners, including local communities, have joined together to protect almost 54,000 hectares of threatened forest coastline.

The project is also critical to the local water supply, building up natural coastal defences and supporting local agriculture. Its revenue supports agroforestry ecosystems and the growth of eco-tourism, as well as providing resources to monitor the area and support community development programs, such as health and education for women and girls. Over 100 local and indigenous communities are impacted by the project, and they play a pivotal role in maintaining the integrity of the work through active participation in consultation, decision making and implementation of activities.

Key Benefits:

- Sequesters carbon to mitigate climate change
- 54,000ha of threatened forest protected
- 30 high conservation value species protected
- 7 sustainable enterprises created or supported
- Over 3,250 families benefiting from job creation, agricultural training and increased access to legal and financial resources
- 716 jobs supported, 30% held by women
- Over 1,300 people benefiting from improved access to healthcare, particularly sexual and reproductive services

United Nation Sustainability Development Goals



- **Improved Kitchen Regimes Multi-Country PoA - Dowa Boreholes, Malawi (5.7% of the total initial offsets retired)**

The Improved Kitchen Regimes Multi-Country PoA project is located in the Dowa and Kasungu Districts of Malawi. There is limited access to clean water so water must be boiled first for disinfection, which requires timber for the fuel. Providing clean water directly through rehabilitated boreholes stops the need to boil water, saving firewood and preventing the release of carbon emissions. Carbon funds provide money for the long-term maintenance of the boreholes.

In Dowa and Kasungu Districts, around 1/3 of boreholes are broken. For example, a bore hole in Msenga village served 1,320 people but it was vandalised and broken in 2013. The project has restored this borehole, resupplying fresh clean drinking water to the local community.

A clean water supply provides health benefits by improving sanitation and hygiene, mitigating against diseases such as diarrhoea, which was common. Money that was used to buy medicine and transportation to the hospital to treat water-borne diseases is now being used at the household level for different purposes. And the time freed from collecting water is now spent more productively to do business and farm.

Key Benefits:

- Sequesters carbon to mitigate climate change
- Prevents the release of carbon emissions through burning fuel to boil water
- Provides clean water supply, improving sanitation and hygiene
- Mitigates against diseases
- Allows redistribution of funds to households and frees time to work on farming

United Nation Sustainability Development Goals



- **Jilin Linjiang Afforestation Project (4.6% of the offsets retired)**

Jilin Linjiang Afforestation Project is located in Linjiang County and Fusong County within the Jilin Province of China. The project aims to increase carbon sequestration and contribute to local sustainable development by planting trees on the barren lands.

Prior to the project activity, the project area was barren since 1989, causing substantial soil and water erosion and biodiversity loss, as well as contributing to climate change, and perpetuating low income and living condition in local communities.

Now, an area of over 25,085ha has been planted with trees, on more than 1,000 parcels of lands. All the trees are native species, including Korean pine, Fraxinus mandshurica, Spruce, Juglans mandshurica, Birch, Chinese pine, Larch and Phellodendron amurense Ruprecht.

As well as carbon sequestration, the project improves the local environment by planting trees, enhancing biodiversity conservation and climate change adaptation and improves soil and water conservation within the project area. In addition, the project strengthens the life skills of local communities and residents by providing technical skills and training as well as creating more permanent job opportunities for local women and increased income for local communities.

Key Benefits:

- Sequesters carbon to mitigate climate change
- Sequesters carbon to mitigate climate change
- 25,085ha of forest will be regrown
- Improved land managed and improvements to biodiversity conservation
- Skills training, job creation and increased income for local communities.

United Nation Sustainability Development Goals



- **Landfill Gas Extraction and Electricity Generation Project - Istanbul, Turkey (27.6% of the total initial offsets retired)**

The ISTAC Landfill Gas Extraction and Electricity Generation Project is located near Odayeri Village in the Eyüpsultan District in the European Side of Istanbul and Kömürcüoda Village in Şile District in the Anatolian Side of Istanbul. The project feeds renewable electricity into the Turkish grid, and is able to supply more than 210,000 households with clean and sustainable energy.

The project will help Turkey to simulate and commercialise the use of grid-connected renewable energy technologies, helping to diversify the energy supply chain, reduce greenhouse gas emissions and air pollutants, preserve underground water resources and foster technology transfer, empowering local people with new knowledge and creating job opportunities.

Key Benefits:

- Diversifies energy supply chain via the addition of renewable energy
- Supplies clean, renewable energy for 210,000 homes
- Reduces greenhouse gas emissions and air pollutants by displacing energy from fossil fuel plants
- Preserves underground water resources
- Knowledge transfer and job opportunities for the local community

United Nation Sustainability Development Goals



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 (%)
Paroo River Ecosystem Restoration Project	ACCU	ANREU	29 June 2021	8,326,757,509 - 8,326,761,508	2020-2021	0	4,000	0	4,000	0	0%
Darling River Eco Corridor 4	ACCU	ANREU	29 June 2021	8,325,972,829 - 8,325,975,499	2020-2021	0	2,671	0	2,671	0	0%
Darling River Eco Corridor 4	ACCU	ANREU	29 June 2021	3,802,826,553 - 3,802,828,881	2020-2021	0	2,329	0	2,329	0	0%
Buckambool Human-Induced Regeneration Project	ACCU	ANREU	29 June 2021	8,323,848,286 - 8,323,852,285	2020-2021	0	4,000	0	4,000	0	0%
Western Australia Rangelands Conservation Initiative	ACCU	ANREU	29 June 2021	8,325,202,801 - 8,325,210,300	2020-2021	0	7,500	0	7,500	0	0%
Darling River Eco Corridor 25	ACCU	ANREU	29 June 2021	8,326,011,346 - 8,326,014,345	2020-2021	0	3,000	0	0	3,000	16%

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 (%)
Catchment Conservation Alliance - Southern Rivers Initiative Site #4)	ACCU	ANREU	29 June 2021	8,325,987,587 - 8,325,991,086	2020-2021	0	3,500	0	2,698	802	4%
Kergunyah Native Forest Protection Project	ACCU	ANREU	29 June 2021	8,324,933,270 - 8,324,935,769	2020-2021	0	2,500	0	0	2,500	13%
Glenogie Native Forest Protection Project	ACCU	ANREU	29 June 2021	8,325,697,485 - 8,325,699,984	2020-2021	0	2,500	0	0	2,500	13%
Darling River Conservation Initiative Site #9	ACCU	ANREU	29 June 2021	3,810,445,406 - 3,810,453,405	2020-2021	0	8,000	0	8,000	0	0%
REDD+ Project for Caribbean Guatemala: The Conservation Coast	VCU	VERRA	30 July 2021	6370-317273238-317287237-VCU-024-MER-GT-14-1622-01012014-31122014-1	2014	0	14,000	0	12,706	1,294	7%
GS1247 VPA 112 Improved Kitchen Regimes Multi-Country PoA - Dowa Boreholes, Malawi (GS5437)	VER	Gold Standard	30 July 2021	GS1-1-MW-GS5437-16-2019-19943-9485-10000	2019	0	516	0	0	516	3%

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 (%)
GS1247 VPA 104 Improved Kitchen Regimes Multi-Country PoA - Kasungu Boreholes, Malawi (GS5344)	VER	Gold Standard	30 July 2021	GS1-1-MW-GS5344-16-2019-19942-201-4684	2019	0	4,484	0	0	4,484	23%
Jilin Linjiang Afforestation Project	VCU	Verra	30 July 2021	9541-107265467-107269466-VCS-VCU-291-VER-CN-14-1895-01082015-30062020-1	2015-2020	0	4,000	0	0	4,000	21%
Landfill Gas Extraction and Electricity Generation Project - Istanbul, Turkey (GS707)	VER	Gold Standard	30 July 2021	GS1-1-TR-GS707-21-2016-21021-105006-129005	2016	0	24,000	0	24,000	0	0%
Total offsets retired this report and used in this report										19,096	
Total offsets retired this report and banked for future reports									67,904		

Type of offset units	Quantity (used for this reporting period claim)	Percentage of total
Australian Carbon Credit Units (ACCUs)	8,802	46%
Verified Emissions Reductions (VERs)	5,000	26%
Verified Carbon Units (VCUs)	5,294	28%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

N/A.

APPENDIX B: ELECTRICITY SUMMARY

N/A.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following sources of emissions have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively.
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant-non-quantified emission sources	(1) Immaterial	(2) Cost effective (but uplift applied)	(3) Data unavailable (but uplift applied & data plan in place)	(4) Maintenance
Business Travel	Yes	No	No	No
Purchased Goods and Services	Yes	No	No	No

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**.

APPENDIX D: OUTSIDE EMISSION BOUNDARY

Non-attributable emissions have been assessed as not attributable to a product or service (do not carry, make or become the product/service) and are therefore not part of the carbon neutral claim. To be deemed attributable, an emission must meet two of the five relevance criteria. Emissions which only meet one condition of the relevance test can be assessed as non-attributable and therefore are outside the carbon neutral claim. Non-attributable emissions are detailed below.

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
Crude oil traded to third-parties	No	Yes	No	No	No
Corporate and retail activities not related to the selling of fuel products	No	Yes	No	No	No



An Australian Government Initiative

