



# **PUBLIC DISCLOSURE STATEMENT**

**ELGAS LTD**


**PRODUCT CERTIFICATION  
CY2023**

Australian Government  
**Climate Active**  
**Public Disclosure Statement**



An Australian Government Initiative



|                          |  |
|--------------------------|--|
| NAME OF CERTIFIED ENTITY | Elgas Ltd (ABN: 85 002 749 260)  |
| REPORTING PERIOD         | 1 January 2023 – 31 December 2023 [arrears]  |
| DECLARATION              | <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> |
|                          |    |
|                          | Name of signatory – Gareth O'Brien<br>Position of signatory – Director Elgas<br>Date – (not required until PDS approved by Climate Active)   |



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

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Version: January 2024



# 1. CERTIFICATION SUMMARY

|                        |  |
|------------------------|--|
| TOTAL EMISSIONS OFFSET | 481 tCO <sub>2</sub> -e  |
| CARBON OFFSETS USED    | 20% ACCUs & 80% VCUs   |
| RENEWABLE ELECTRICITY  | N/A  |
| CARBON ACCOUNT         | Prepared by: Resource Intelligence Pty Limited   |
| TECHNICAL ASSESSMENT   | Date: 28 June 2022<br>Name: Andrew Gunst, CEO<br>Organisation: Resource Intelligence Pty Limited<br>Next technical assessment due: June 2025 |
| THIRD PARTY VALIDATION | Initial report<br>Type 3<br>Date: 22 July 2022<br>Name: Benjamin Jenkins, Director<br>Organisation: GPP Audit Pty Limited                    |

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## 2. CERTIFICATION INFORMATION

### Description of product certification

This certification relates to Elgas Ltd's ABN 85 002 749 260 liquefied petroleum gas (LPG) product. The certification will be a cradle to grave life cycle assessment comprising of the following activities:

- Upstream production, transportation, refining & storage,
- Bottling, storage & distribution operations
- Downstream consumption by consumers.
- Corporate activities associated with Elgas operations

Carbon neutral LPG will be offered to customers as an opt-in product.

The functional unit is tonnes (t) of LPG sold by Elgas in Australia, with emissions expressed as tonnes of CO<sub>2</sub>-e per tonne of LPG sold.

The emissions inventory within this public disclosure statement covers the 'data for the period 1 January 2023 to 31 December 2023. It has been developed in accordance with the Climate Active Carbon Neutral Standard for Products and Services.

### Description of business

Elgas is a leading supplier of liquefied petroleum gas (LPG) products for home, business and transport uses in Australia. It operates service centres across the country and LPG storage facilities at Dandenong and 'The Cavern' at Port Botany.

Elgas' main LPG products are:

- LPG cylinders for domestic heating, cooking and hot water systems in homes.
- LPG cylinders and bulk storage for commercial and industrial applications.
- SWAP'n'GO LPG cylinders for barbeques, camping and outdoor heaters (leisure).

Elgas Ltd is a subsidiary of Linde plc, a leading global industrial gases and engineering company. As denoted in the following organisation chart, Linde plc is the global parent company for Elgas Ltd. Linde plc also has other operations in Australia.

The certification boundary that is outlined in this document is for Elgas' LPG products. Linde plc and its other operations in Australia are not included in the reporting boundary for this product certification and will not be using the Climate Active certification trademark.



At Linde and as part of the global operations, we live our mission of making our world more productive every day. Through our high-quality solutions, technologies and services we are making our customers more successful and helping to sustain and protect our planet. We are committed to fulfilling our vision to be the best performing global industrial gases and engineering company, where our people deliver innovative and sustainable solutions for our customers in a connected world.

Elgas uphold Linde's global standards internally and across their value chain. We maintain due diligence processes to reduce potential risks from compliance or environmental violations in prospective acquisitions and joint ventures. A member of Elgas' Management Committee is the senior executive responsible for this area.

LPG is made during natural gas processing and oil refining. The product is separated from unprocessed natural gas using refrigeration and extracted from heated crude oil using a distillation tower. Once separated it can be used as is or further separated into LPG products comprising of three primary parts: propane, butane and isobutane. LPG is stored pressurised, as a liquid, in cylinders or tanks.

LPG is used in multiple domestic, commercial and industrial applications. In homes it is used for cooking, heating, hot water, autogas, aerosol propellant, air conditioning refrigerant and back-up generator applications. LPG used in a home is typically supplied in 45kg LPG gas bottles. It is also used in leisure time activities including caravans, boats, recreational vehicles and camping.

Business and industry use LPG fuel for a multitude of processes including steam boilers, kilns, ovens and LPG forklifts. LPG products are also employed as a propellant, refrigerant, vehicle fuel and petrochemical feedstock.

LPG fuel for transport is also a big user of LPG (Autogas).

The carbon neutral product certification includes LPG sold by Elgas in Australia to customers, with the functional unit expressed as tonnes of CO2-e per tonne of LPG sold. The product certification is a cradle to grave life cycle assessment comprising of the activities outlined in the certification description, above.

Carbon neutral LPG will be offered to customers as an opt-in product. Elgas will purchase carbon neutral offsets for those customers that have selected the Carbon Neutral LPG.

The following table lists the Elgas' LPG products that will be offered to customers as opt-in Carbon Neutral LPG.

| Application   | Product Type   | Use  |
|---------------|--|--|
| Home          | 45 kg, 90 kg, 210 kg cylinders & small bullets                         | Cooking, home heating & supply of hot water  |
|               | SWAP'n'GO LPG cylinders  | barbeques and outdoor heaters  |
| Business      | 15 kg & 18 kg gas cylinder for forklifts                               | Commercial and industrial applications, such as forklift trucks, agriculture, diesel substitution, caravan parks, hospitality, gas heating, gas hot water & industrial gases |
|               | 820 L, 1640 L & 1960 L to 5880 L forklift LPG refill storage cylinders |  |
|               | 0.5 tonnes to 50 tonnes & larger LPG storage vessels for bulk supply   |  |
| SWAP'n'GO LPG | 4 kg & 9 kg cylinders  | Leisure - barbeques, camping and outdoor heaters etc.  |

## 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' of a product or service. These attributable processes are services, materials and energy flows that become the product or service, make the product or service and carry the product or service through its life cycle. These attributable emissions 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

There are no non-attributable emissions for this product certification.

The emission sources in the boundary diagram below are as per the emissions categories in the emission summary table (in section 4).

| Inside emissions boundary  |   | Outside emission boundary  |
|--|---|--|
| <p><b><u>Quantified</u></b></p> <p>Accommodation and facilities</p> <p>Cleaning and Chemicals</p> <p>Construction Materials and Services</p> <p>Electricity</p> <p>ICT services and equipment</p> <p>LPG - Volumes vented by Elgas sites and customers</p> <p>Machinery and vehicles</p> <p>Office equipment &amp; supplies</p> <p>Postage, courier and freight</p> <p>Products</p> <p>Professional Services, including marketing activities</p> <p>Stationary Energy - gaseous fuels</p> <p>Stationary Energy - liquid fuels - includes upstream &amp; downstream combustion by Elgas sites and customers</p> <p>Transport - Air</p> <p>Transport - Land and Sea</p> <p>Waste</p> <p>Water</p> <p>Working from home</p> | <p><b><u>Non-quantified</u></b></p> <p>Refrigerants</p> | <p><b><u>Non-attributable</u></b></p> <p>Linde &amp; its other operations in Australia - corporate &amp; engineering activities (see note below)</p> |
|  | <p><b><u>Optionally included</u></b></p> <p>-</p>       |  |

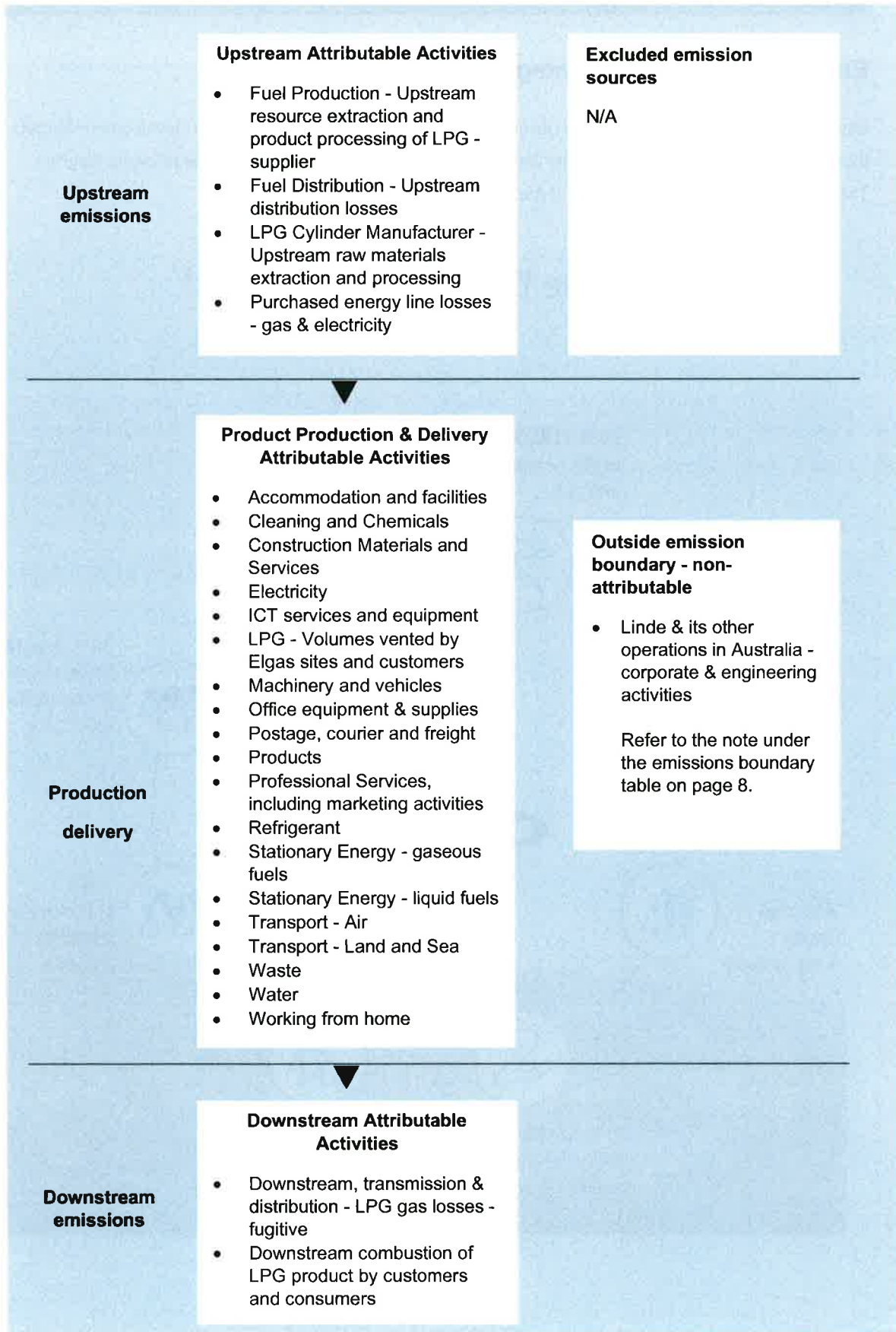
Note: Elgas Ltd is a subsidiary of Linde plc, which is the global parent company. The certification boundary that is outlined in this document is for Elgas' LPG products. Linde plc and its other operations in Australia are not included in the reporting boundary for this product certification and will not be using the Climate Active certification trademark.





# Product process diagram

Cradle-to-grave boundary



# 4.EMISSIONS REDUCTIONS

## Emissions reduction strategy

Elgas' emissions reduction strategy is governed by Linde's global 2028 Sustainable Development Targets that are detailed in its 2022 Sustainable Development Report and summarised in the following diagram. The targets are a roadmap and plan for the next several years



The Sustainable Development Targets 2028 are organised into four categories or Priority Factors (PFs) that are considered relevant to the company and its internal and external stakeholders. The four PFs are:

- Climate Change,
- Safety, Health & Environment,
- People & Community, and
- Integrity and compliance.

Within the four PFs are ten (10) subset areas covering twenty (20) targets that are summarised in the following diagram. The Climate Change targets span Linde's full value chain, from pre-investment and R&D to operations, customers and growth strategy.

## Sustainable Development Targets 2018–2028\*

### Climate Change



**Decarbonization Investment & innovation**

- >\$1 billion in decarbonization initiatives
- >1/3 annual R&D budget to decarbonization

**GHG Reduction: Achieve 35 percent intensity reduction in GHG vs. EBITDA**

- >2x low-carbon power sourcing, primarily from active renewable electricity
- Improve energy & GHG intensity
  - 4 percent for HyCO GHG
  - 7 percent for ASU energy
  - 10 percent for distribution fleet GHG
  - 10 percent absolute reduction in GHG emissions from other GHG

**Innovative & Sustainable Solutions**

- Contribute >50 percent annual sales from Sustainability Portfolio
- Enable >2x annual carbon productivity



### Safety, Health & Environment



**Occupational and Distribution Safety**

- Achieve annual operational safety better than industry levels (TWCR, TRCR)
- Achieve annual Commercial Vehicle Incident Rate (CVIR) of <2.5/million km

**Healthy/Product Stewardship**

- Zero global sales of coating slurries that contain hexavalent chrome by 2029 (surface coatings)

**Environment**

- Achieve \$1.3 billion Sustainable Productivity
- Implement Water Management Plans at 100 percent relevant sites
- Achieve Zero Waste at 450 sites



### People & Community



**Diversity & Inclusion**

- Achieve 30 percent representation of women globally by 2030

**Employee Community Engagement**

- Contribute 550 CE projects by 2028
- Integrate Community Needs Assessments into Engineering project design phase (U.S. only)

**Global Giving**

- Increase environmental/climate-related philanthropic spend by 50 percent



### Integrity & Compliance



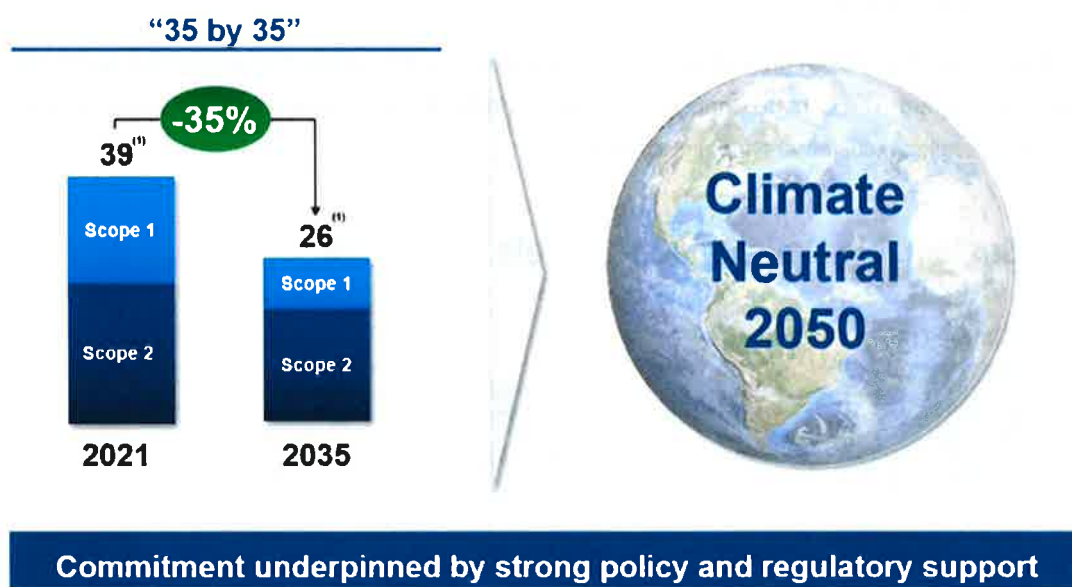
**Integrity & Compliance**

- Confirm 100 percent annual certification to Linde's Code of Business Integrity



Reference: <https://www.linde.com/sustainable-development/targets-and-performance/sustainable-development-2028-targets>

In October 2021 Linde announced a new GHG reduction target for 2035 and its 2050 climate ambition as outlined in the following diagram. The targets reflect Linde's alignment with the goals of the Paris Agreement. Progress towards the 2035 target and 2050 ambition will be provided in future Sustainability Development reports.



1) Million metric tons CO<sub>2</sub>e. The 2021 emissions are estimated, baseline will be established by 2021 audited figures.

Elgas are currently reviewing strategies that are aligned with the Linde's global Sustainable Development targets. These strategies include all aspects of its operations, including transport of LPG product, plant operations, office and branch operations and corporate activities. Elgas' focus will be on the following key Climate Change areas.

- GHG intensity improvement across all operations e.g., production, operations & distribution,
- Renewable energy sourcing,
- Sustainable Productivity Savings,
- Sustainable Productivity – Zero waste,
- Water Management, and
- Clean Technology and Innovation.

Elgas' management team have prepared a list of Climate Change actions for its operations and are meeting on a regular basis to implement strategies and set target dates for its operations in Australia. More detailed information regarding Elgas' emission reduction strategies will be included in future updates of this document.

## 5.EMISSIONS SUMMARY

### Emissions over time

|            |        | Emissions since base year |  |
|------------|--------|---------------------------|--|
|            |        | Total tCO <sub>2</sub> -e | Emissions intensity of the functional unit |
| Base year: | CY2019 | 0                         | 3.42                                       |
| Year 1:    | CY2022 | 291                       | 3.54                                       |
| Year 2:    | CY2023 | 481                       | 4.44                                       |

### Significant changes in emissions

The change in the LPG product emission intensity functional unit is due in part to a change to the Scope 3 factors for liquid fuels that are referenced in the 2022 NGA Factors Workbook. The change has resulted in the Scope 3 emission factor for liquefied petroleum gas (LPG) listed in Table 6 of the workbook to change from 3.6 kg CO<sub>2</sub>-e/GJ to 20.2 kg CO<sub>2</sub>-e/GJ. The change has resulted in an emission factor increase of 5.6 times the original value.

### Emissions summary

Elgas' opt-in LPG product certification for Year 1 comprises of the following emissions summary for the period 1 January 2023 to 31 December 2023 (CY2023).

There are no significant changes in emissions to disclose for this reporting period.

| Stage / Attributable Process / Source  | tCO <sub>2</sub> -e |
|--|---------------------|
| Upstream - LPG Production, LPG Distribution<br>Losses, Raw Materials & Purchased Energy Line<br>Losses   | 0.12                |
| Production Delivery – LPG product delivery   | 9                   |
| Downstream – LPG Transmission & Distribution<br>Losses & Combustion of LPG by customers and<br>consumers | 471                 |
| <b>Emissions Intensity per functional unit (tCO<sub>2</sub>-e/tonne)</b>                                 | <b>4.44</b>         |
| <b>Number of functional units to be offset (certified)</b>   | <b>108</b>          |
| <b>Total emissions to be offset (certified)</b>  | <b>481</b>          |



**Note:**

The total emissions to be offset includes an uplift factor that was added to the original emissions total. Please refer to the Uplift Factor table below.

Carbon neutral LPG will be offered to customers as an opt-in product. Elgas will purchase carbon neutral offsets for those customers that have selected the Carbon Neutral LPG. The number of functional units to be offset each year will be based on the quantity of Carbon Neutral LPG sold by Elgas in Australia to customers. Total emissions to be offset will be calculated using the emissions intensity and tonnes of Carbon Neutral LPG sold.

### Uplift factors

The following uplift factor was added to the original emissions total.

| Reason for uplift factor  | tCO <sub>2</sub> -e |
|---|---------------------|
| Uplift to conservatively account for non-quantified and estimated sources where full source data is unavailable | 5%                  |

## 6. CARBON OFFSETS

### Eligible offsets retirement summary

Offsets retired for Climate Active certification

| Type of offset units                  | Eligible quantity (used for this reporting period) | Percentage of total |
|---------------------------------------|--|---------------------|
| Australian Carbon Credit Units (ACCU) | 96   | 20%                 |
| Verified Carbon Units (VCUs)          | 385  | 80%                 |

| Project description  | Type of offset units | Registry | Date retired | Serial number (and hyperlink to registry transaction record)                            | Vintage | Stapled quantity | Eligible quantity retired (tCO <sub>2</sub> -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 (%) |
|--|----------------------|----------|--------------|---|---------|------------------|---|---|---|--|-------------------------|
| Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited | VCU                  | Verra    | 25/6/2024    | <a href="#">11064-276804046-276804429-VCS-VCU-997-VER-IN-1-1904-01012020-31122020-0</a> | 2020    | 0                | 384   | 0   | 0   | 384  | 80%                     |
| Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited | VCU                  | Verra    | 11/9/2024    | <a href="#">11064-276804431-276804431-VCS-VCU-997-VER-IN-1-1904-01012020-31122020-0</a> | 2020    | 0                | 1   | 0   | 0   | 1  | 0.8%                    |
| Darwin Landfill Gas Project - EOP100102                                  | KACCU                | ANREU    | 25/6/2024    | <a href="#">8,996,808.408 - 8,996,808.503</a>   | 2023-24 | 0                | 96  | 0   | 0   | 96   | 20%                     |
| <b>Total offsets retired this report and used in this report</b>         |                      |          |              |   |         |                  |   |   |   | <b>481</b>                                       | <b>100%</b>             |
| <b>Total offsets retired this report and banked for future reports</b>   |                      |          |              |   |         |                  |   |   | <b>0</b>  |  |                         |

## **Co-benefits**

Elgas have purchased offsets from two projects, the Wind Power Project in Tamil Nadu and the Darwin Landfill Gas Project.

The Wind Power Project by Green Infra Renewable Energy Limited is located in the Tamil Nadu state of India. The project aim is to generate clean form of electricity through renewable wind energy source through the installation of a 250 MW wind power project. Over the 10 years of the first crediting period, the project will replace anthropogenic emissions of greenhouse gases (GHG's) estimated to be approximately 7,07,799 tCO<sub>2</sub>e per year, there on displacing 755,550 MWh/year amount of electricity from the generation-mix of power plants connected to the Indian grid, which is mainly dominated by thermal/fossil fuel based power plant.

The Darwin Landfill Gas Project is located in the Northern Territory. The project aim is to capture and combust gas generated at the landfill from legacy and non-legacy waste.



## 7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

### Renewable Energy Certificate (REC) Summary

N/A.

## APPENDIX A: ADDITIONAL INFORMATION

N/A

## APPENDIX B: ELECTRICITY SUMMARY

There are two international best-practice methods for calculating electricity emissions – the location-based method and the market-based method. Reporting electricity emissions under both methods is called dual reporting.

Dual reporting of electricity emissions is useful, as it provides different perspectives of the emissions associated with a business's electricity usage.

### 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.

For this certification, electricity emissions have been set by using the location-based approach.

| Market Based Approach Summary  |                     |                      |                               |
|--|---------------------|----------------------|-------------------------------|
| Market Based Approach  | Activity Data (kWh) | Emissions (kg CO2-e) | Renewable Percentage of total |
| Behind the meter consumption of electricity generated  | 0                   | 0                    | 0%                            |
| <b>Total non-grid electricity</b>  | <b>0</b>            | <b>0</b>             | <b>0%</b>                     |
| LGC purchased and retired (kWh) (including PPAs)   | 0                   | 0                    | 0%                            |
| GreenPower   | 0                   | 0                    | 0%                            |
| Climate Active certified - Precinct/Building (voluntary renewables)                          | 0                   | 0                    | 0%                            |
| Climate Active certified - Precinct/Building (LRET)  | 0                   | 0                    | 0%                            |
| Climate Active certified - Precinct/Building jurisdictional renewables (LGCs surrendered)    | 0                   | 0                    | 0%                            |
| Climate Active certified - Electricity products (voluntary renewables)                       | 0                   | 0                    | 0%                            |
| Climate Active certified - Electricity products (LRET)                                       | 0                   | 0                    | 0%                            |
| Climate Active certified - Electricity products jurisdictional renewables (LGCs surrendered) | 0                   | 0                    | 0%                            |
| Jurisdictional renewables (LGCs surrendered)   | 6,859               | 0                    | 0%                            |
| Jurisdictional renewables (LRET) (applied to ACT grid electricity)                           | 1,754               | 0                    | 0%                            |
| Large Scale Renewable Energy Target (applied to grid electricity only)                       | 1,256,663           | 0                    | 19%                           |
| Residual electricity   | 5,371,946           | 4,888,471            | 0%                            |
| <b>Total renewable electricity (grid + non grid)</b>   | <b>1,265,277</b>    | <b>0</b>             | <b>19%</b>                    |
| <b>Total grid electricity</b>  | <b>6,637,222</b>    | <b>4,888,471</b>     | <b>19%</b>                    |
| <b>Total electricity (grid + non grid)</b>   | <b>6,637,222</b>    | <b>4,888,471</b>     | <b>19%</b>                    |
| Percentage of residual electricity consumption under operational control                     | 100%                |                      |                               |
| <b>Residual electricity consumption under operational control</b>                            | <b>5,371,946</b>    | <b>4,888,471</b>     |                               |
| Scope 2  | 4,781,622           | 4,351,276            |                               |
| Scope 3 (includes T&D emissions from consumption under operational control)                  | 590,324             | 537,195              |                               |
| <b>Residual electricity consumption not under operational control</b>                        | <b>0</b>            | <b>0</b>             |                               |
| Scope 3  | 0                   | 0                    |                               |

|   |                 |
|---|-----------------|
| <b>Total renewables (grid and non-grid)</b>   | <b>19.06%</b>   |
| <b>Mandatory</b>  | <b>18.96%</b>   |
| <b>Voluntary</b>  | <b>0.10%</b>    |
| <b>Behind the meter</b>   | <b>0.00%</b>    |
| <b>Residual scope 2 emissions (t CO2-e)</b>   | <b>4,351.28</b> |
| <b>Residual scope 3 emissions (t CO2-e)</b>   | <b>537.19</b>   |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b> | <b>4,351.28</b> |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO2-e)</b> | <b>537.19</b>   |
| <b>Total emissions liability (t CO2-e)</b>  | <b>4,888.47</b> |

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

| Location-based approach summary                                      |                           |                           |  |  |                               |  |
|--|---------------------------|---------------------------|--|--|-------------------------------|--|
| Location-based approach  | Activity Data (kWh) total | Under operational control |  |  | Not under operational control |  |
|  |                           | (kWh)                     | Scope 2 Emissions (kgCO <sub>2</sub> -e) | Scope 3 Emissions (kgCO <sub>2</sub> -e) | (kWh)                         | Scope 3 Emissions (kgCO <sub>2</sub> -e) |
| Percentage of grid electricity consumption under operational control | 100%                      |                           |  |  |                               |  |
| ACT  | 9,253                     | 9,253                     | 6,292                                    | 463                                      | 0                             | 0  |
| NSW  | 3,988,787                 | 3,988,787                 | 2,712,375                                | 199,439                                  | 0                             | 0  |
| SA   | 152,310                   | 152,310                   | 38,078                                   | 12,185                                   | 0                             | 0  |
| VIC  | 1,719,396                 | 1,719,396                 | 1,358,323                                | 120,358                                  | 0                             | 0  |
| QLD  | 702,256                   | 702,256                   | 512,647                                  | 105,338                                  | 0                             | 0  |
| NT   | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| WA   | 0                         | 0                         | 0  | 0  | 0                             | 0  |
| TAS  | 65,220                    | 65,220                    | 7,826                                    | 652                                      | 0                             | 0  |
| <b>Grid electricity (scope 2 and 3)</b>                              | <b>6,637,222</b>          | <b>6,637,222</b>          | <b>4,635,541</b>                         | <b>438,435</b>                           | <b>0</b>                      | <b>0</b>                                 |
| ACT  | 0                         | 0                         | 0  | 0  |                               |  |
| NSW  | 0                         | 0                         | 0  | 0  |                               |  |
| SA   | 0                         | 0                         | 0  | 0  |                               |  |
| VIC  | 0                         | 0                         | 0  | 0  |                               |  |
| QLD  | 0                         | 0                         | 0  | 0  |                               |  |
| NT   | 0                         | 0                         | 0  | 0  |                               |  |
| WA   | 0                         | 0                         | 0  | 0  |                               |  |
| TAS  | 0                         | 0                         | 0  | 0  |                               |  |
| <b>Non-grid electricity (behind the meter)</b>                       | <b>0</b>                  | <b>0</b>                  | <b>0</b>                                 | <b>0</b>                                 |                               |  |
| <b>Total electricity (grid + non grid)</b>                           | <b>6,637,222</b>          |                           |  |  |                               |  |

|  |                 |
|--|-----------------|
| <b>Residual scope 2 emissions (t CO<sub>2</sub>-e)</b>   | <b>4,635.54</b> |
| <b>Residual scope 3 emissions (t CO<sub>2</sub>-e)</b>   | <b>438.44</b>   |
| <b>Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>4,635.54</b> |
| <b>Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO<sub>2</sub>-e)</b> | <b>438.44</b>   |
| <b>Total emissions liability</b>   | <b>5,073.98</b> |

| Operations in Climate Active buildings and precincts   |
|--|
| <b>Operations in Climate Active buildings and precincts</b>  |
| N/A  |
| <i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their building or precinct certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the building/precinct under the market based method is outlined as such in the market based summary table.</i> |

| Climate Active carbon neutral electricity products  |  |                      |
|---|--|----------------------|
| Climate Active carbon neutral product used  | Electricity claimed from Climate Active electricity products (kWh) | Emissions (kg CO2-e) |
| N/A   | 0  | 0                    |
| <i>Climate Active carbon neutral electricity is not renewable electricity. These electricity emissions have been offset by another Climate Active member through their electricity product certification. This electricity consumption is also included in the market based and location based summary tables. Any electricity that has been sourced as renewable electricity by the electricity product under the market based method is outlined as such in the market based summary table.</i> |  |                      |

# APPENDIX C: INSIDE EMISSIONS BOUNDARY

## Non-quantified emission sources

The following emissions sources 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 | Justification reason   |
|--|--|
| Refrigerant                              | Data unavailable: An uplift factor has been applied to account for this source and a data management plan is in place. |

## Excluded emission sources

N/A

## Data management plan for non-quantified sources

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

| Emission source  | Management Plan  | Due Date      |
|--|--|---------------|
| Refrigerants - air-conditioning units and other processes on Elgas sites | Conduct a survey of office and operational sites to determine if refrigerants are in use on site and collect relevant equipment and usage data | 31 April 2025 |



## 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 other attributable emissions.
2. **Influence** The responsible entity could influence emissions reduction from a particular source.
3. **Risk** The emissions from a particular source contribute to the responsible entity's greenhouse gas risk exposure.
4. **Stakeholders** The emissions from a particular source are deemed relevant by key stakeholders.
5. **Outsourcing** The emissions are from outsourced activities that were previously undertaken by the responsible entity or from outsourced activities that are typically undertaken within the boundary for comparable products or services.

Refer to the summary table below.



## Non-attributable emissions sources summary

| Emission sources tested for relevance   | Size | Influence | Risk | Stakeholders | Outsourcing | Justification   |
|---|------|-----------|------|--------------|-------------|---|
| Linde & its other operations in Australia - corporate & engineering activities (see note below) | N    | N         | N    | N            | N           | <p><b>Size:</b> Elgas Ltd is a subsidiary of Linde plc, which is the global parent company. Linde plc's global emissions sources and those of its other operations in Australia are independent to the Elgas LPG operations outlined in this certification boundary and the Elgas' LPG products that will be offered to customers as opt-in Carbon Neutral LPG.</p> <p><b>Influence:</b> e.g., Elgas Ltd aligns its operations with the Linde plc global policies and procedures, including the Sustainable Development Targets 2028. The Elgas Ltd executive management team have direct control in the development and implementation of the company's strategies that are associated with the Elgas' LPG products listed in this document.</p> <p><b>Risk:</b> Linde plc and its other operations in Australia are not included in the reporting boundary for this product certification and will not be using the Climate Active certification trademark</p> <p><b>Stakeholders:</b> The certification boundary that is outlined in this document is for Elgas' LPG products. Linde plc and its other operations in Australia are not included in the reporting boundary for this product certification and will not be using the Climate Active certification trademark.</p> <p><b>Outsourcing:</b> All resources associated with the Elgas LPG operations outlined in this certification boundary and Elgas' LPG products that will be offered to customers as opt-in Carbon Neutral LPG are sourced from within Elgas Ltd.</p> |

Note: Elgas Ltd is a subsidiary of Linde plc, which is the global parent company. The certification boundary that is outlined in this document is for Elgas' LPG products. Linde plc and its other operations in Australia are not included in the reporting boundary for this product certification and will not be using the Climate Active certification trademark.



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