PUBLIC DISCLOSURE STATEMENT

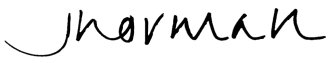
COOPER ENERGY LIMITED

ORGANISATION CERTIFICATION
FY2023-24

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	AMPLITUDE ENERGY LIMITED Trading as Cooper Energy Limited
REPORTING PERIOD	1 July 2023 – 30 June 2024 Arrears report
DECLARATION	*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.*  Jane Norman Managing Director and CEO 24 March 2025

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	124,478 tCO2-e
CARBON OFFSETS USED	5% ACCUs, 95% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Anthesis Australia
TECHNICAL ASSESSMENT	25 September 2024 Anthesis Australia Next technical assessment due: FY2025-26

Contents

2. CERTIFICATION INFORMATION

Description of organisation certification

This organisation certification is for the business operations of Cooper Energy (ABN 93 096 170 295). Cooper Energy was renamed to Amplitude Energy in November 2024. The ASX code was changed to AEL but the change of name has not impacted the company's ABN. This document refers to Cooper Energy as the company name that was applicable for the FY2023-24 reporting period.

The certification includes all of Cooper Energy Limited's activities and operations using an equity share approach. This reflects that Cooper Energy has an interest in both assets over which the company has operational control (i.e., is the operator), as well as assets over which another company (a joint venture partner) has operational control. Emissions from downstream transportation, distribution and combustion of gas products are excluded from the boundary of this organisation certification.

This Public Disclosure Statement includes information for FY2023-24 reporting period.

Organisation description

Cooper Energy Limited (Cooper Energy) is an ASX listed (ASX: COE) oil and gas exploration and production company (ABN: 93 096 170 295). In the 2023-24 financial year, Cooper Energy delivered 22.5 petajoules (PJ) of gas and 146,800 barrels (bbl) of oil and condensate to the south-eastern Australian domestic market on an equity share basis.

Cooper Energy's core business is gas exploration and production operations centred around two hubs: one in the offshore Otway Basin in Western Victoria, and the other in the offshore Gippsland Basin in Eastern Victoria. The company also has a minority non-operated interest in oil projects on the Western flank of the onshore Cooper Basin in South Australia, and minority interests in various exploration licences onshore Victoria and onshore south-eastern South Australia.

In the offshore Otway Basin, the company holds a 50% interest and is operator of activities covering five licences: four production licences over the Casino Henry Netherby (CHN), Martha and Blackwatch gas fields, and one exploration licence. Cooper Energy also has a non-operated 10% interest in a production licence (the Minerva gas field), which has now ceased production, and a 100% interest in the VIC/P76 exploration licence.

The onshore Athena Gas Plant, purchased by Cooper Energy in December 2020, was commissioned and brought online in December 2021 to process gas and liquids from the CHN fields and from future developments. This re-directed Cooper Energy's CHN gas from the Iona Gas Plant (owned and operated by a third party) to the Athena Gas Plant, which is within the Company's organisation boundary.

In the Gippsland Basin, Cooper Energy has a 100% operating interest in the Sole gas field. It also holds 100% of the Patricia Baleen and Basker Manta Gummy (BMG) fields and associated infrastructure, both of which are currently in a non-production phase, as well as the Manta gas and liquids resource, and several explorations permits.

The onshore Orbost Gas Processing Plant, which processes gas and liquids from the Sole fields and from future developments in the Gippsland basin, was purchased by Cooper Energy on the 28 July 2022 and the operatorship changed from 0% to 100% Cooper Energy on the 22 May 2023.

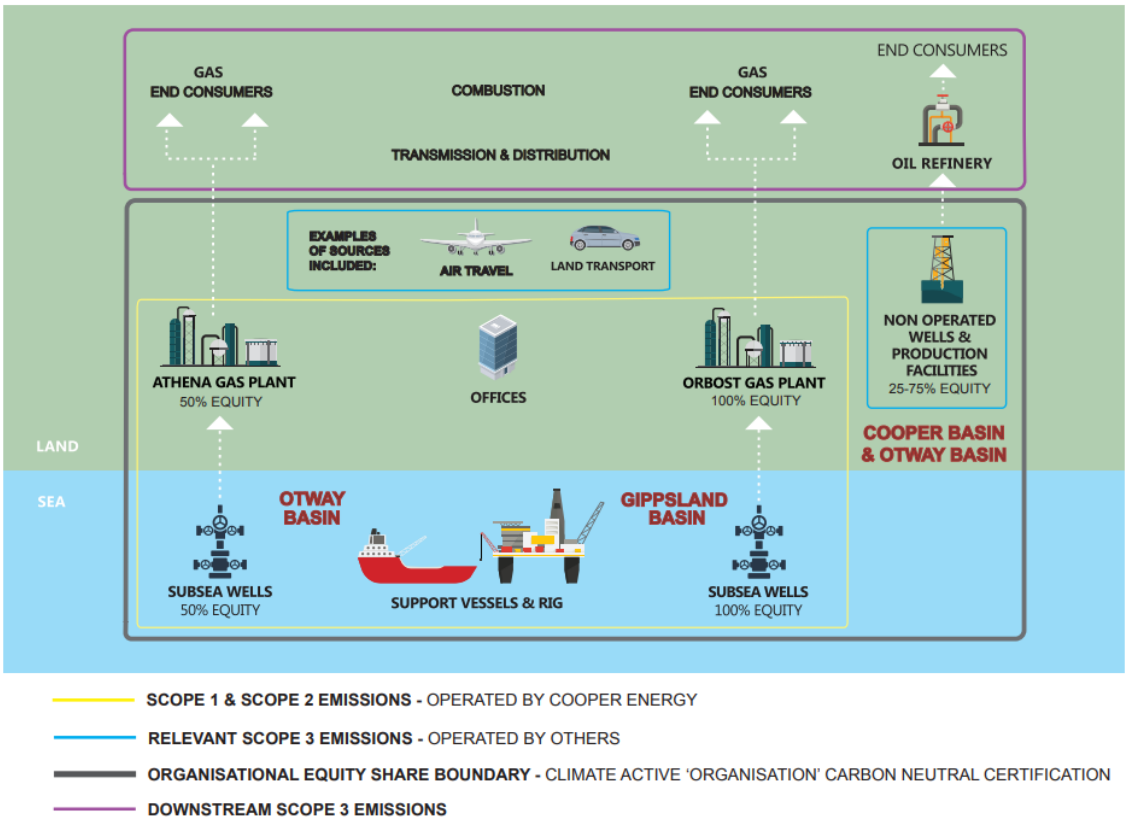
As of 30 June 2024, Cooper Energy had approximately 130 full time equivalent (FTE) employees and approximately 10 FTE regular contractors across its offices in Adelaide, Melbourne and Perth its operating sites, the Athena Gas Plant and the Orbost Gas Processing Plant.

Cooper Energy's emissions boundary has been established using an equity share approach, accounting for greenhouse gas emissions according to its share of ownership in projects and licences. This approach recognises that oil and gas assets are generally owned in joint ventures with other companies, allowing emissions to be accounted for in a manner consistent with costs, revenue and production volumes. The equity-share reporting boundary also captures Cooper Energy's share of emissions from its non-operated assets, which would not be included if reporting by operational control.

Having determined its emissions boundary, Cooper Energy has identified the direct Scope 1 emission sources and the indirect Scope 2 and Scope 3 emission sources that are part of its organisation. To make this determination, the company has considered the relevance of the emission source to its industry sector, and whether a stakeholder or consumer would consider the emission source selected applicable to Cooper Energy's organisation.

3.EMISSIONS BOUNDARY

Diagram of the certification 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 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.

Inside emissions boundary

Quantified

Scope 1 emissions:

- Fugitive emissions: SF6 and natural gas processing and consumption
- Refrigerants
- Stationary energy (gaseous fuels)
- Stationary energy (liquid fuels)

Scope 2 emissions:

- Electricity

Scope 3 emissions:

- Accommodation and facilities
- Cleaning and chemicals
- ICT services and equipment
- Office equipment and supplies
- Postage, courier and freight
- Professional services
- Refrigerants (Third-party operated)
- Stationary energy (gaseous fuels) (Base building)
- Transport (air)
- Transport (land and sea)
- Waste
- Water
- Working from home

Non-quantified

Scope 3 emissions:

- Capital goods
- Indirect emissions (fuel and energy related activities) from Scope 1 sources associated with non-operated assets
- Site maintenance contractors – fuel use (excluding BMG contractor's fuel consumption, Vessels, and helicopters)

Optionally included

N/A

Outside emission boundary

Excluded

Scope 3 emissions:

Downstream processing of Product by customers

Downstream transmission & distribution of Product by customers

Downstream combustion of Product by customers and consumers

Other purchased goods & services not relevant

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Cooper Energy's Energy Transition Strategy, which incorporates the Company's emissions reduction strategy, was established in 2020. It was reviewed in FY2023-24 as a part of Cooper Energy's refreshed corporate strategy. The updated approach is based around three pillars:

Pillar I: Reducing our physical emissions through streamlined operations and value accretive projects

Cooper Energy has introduced a framework for identifying, assessing and implementing emissions reduction opportunities across our business. This aligns emissions reduction activities with existing business processes and sets a continual improvement cycle. Progress against this framework is described in the next section on emissions reduction actions.

In FY2023-24 we set the following emissions reduction targets, which are a commitment to further reductions:

1. Scope 1: Reduce flaring by 40% by FY30 from FY23 at company level (on an equity basis)
2. Scope 2: Integrate renewable electricity to support Cooper Energy operations

Pillar II: Maintaining our Carbon Neutral[1] position and investigating opportunities to invest directly into carbon projects that generate certified credits

In 2020, we voluntarily introduced a price on carbon via our commitment to offset our residual organisational emissions. Our intent is to avoid or reduce emissions where it is practical and economical to do so, and offset the remainder using credible, certified carbon credits. The objective of direct investment into carbon projects is to influence carbon project integrity and design, gain price and supply certainty and ultimately earn a revenue stream through the sale of excess credits from our investments.

Pillar III: Demonstrating our long-term role in the energy transition

The third pillar relates to incorporating opportunities into our portfolio that leverage our assets through the energy transition. Gas is needed to provide energy during periods of high demand and support the integration of more renewables into the electricity mix. We are investigating the provision of gas storage services with our existing Patricia Baleen asset. Since June 2024, we have been providing Alinta's Bairnsdale Power Station with as-available gas from Orbost Gas Processing Plant to enable this gas-fired power station to deliver firm power into the grid. As we believe that gas continues to have a role in Australia's energy future, we are investigating participation in 'drop in' fuels such as biogas and biomethane that can be blended easily into our existing infrastructure and leverage our core capabilities of gas processing and handling. We are currently assessing the opportunity to use empty buffer land surrounding the Orbost Gas Processing Plant to grow energy crops for biogas production. In the first instance, this biogas could be blended into our own fuel gas at Orbost to reduce our Scope 1 emissions

[1]Carbon Neutral for Scope 1, Scope 2 and relevant Scope 3 as certified by Climate Active and described in this document.

and make more sales gas available for our customers. We are also investigating opportunities to use our upstream reservoirs and our infrastructure to develop carbon capture and storage projects. The market currently remains uncertain, but we will continue to monitor opportunities.

Emissions reduction actions

As the operator of two major gas processing plants in regional Victoria, our focus through FY24 has been on improving energy efficiency and reducing physical emissions at our facilities. We have now held dedicated emissions reduction workshops for both the Athena Gas Plant and the Orbost Gas Processing Plant, with over 100 potential emissions reduction projects identified by our engineering and operations teams. Four of these opportunities have already been implemented, delivering a physical reduction of approximately 3,500 tonnes of carbon dioxide equivalent. This is in addition to the abatement achieved as part of the MEG recycle project, which was implemented prior to the first workshop and is described in the FY2022-23 Public Disclosure Statement, and the Orbost Improvement Project, which is described below.

The following emissions reduction initiatives were implemented in FY24:

- **Athena compressor optimisation** – approximately 80% of Scope 1 and 2 emissions from the Athena Gas Plant were attributable to fuel gas consumption in FY24. The main use of this fuel gas is to compress sales gas to meet pipeline specifications. Spikes in fuel gas consumption had been observed when the compressor turbines moved between operating modes as engine speed increased. The engine combustion parameters were tuned during the plant shutdown in March 2024 to address this spiking, reducing fuel gas consumption by around 35 TJ per year.

- **Orbost flare reduction** – flaring was the largest emission source at the Orbost Gas Processing Plant in FY23, primarily associated with unplanned downtime due to sulphur fouling. The Orbost Improvement Project was initiated in early 2023 to address plant reliability. A key focus of the project has been to design and install new hardware to reduce the effects of foaming and fouling, as well as improving performance of the polisher unit. These changes have contributed to a reduction in flaring in FY24 of around 190 TJ, which is 37% lower than FY23.

- **Athena pressure drop review** – a review of pressure drops across the plant identified a differential of 50-100 kPa across the suction strainer on the raw gas compressor, causing it to consume more fuel gas. The strainer was removed and cleaned in the plant shutdown in March 2024, reducing the pressure differential to less than 10 kPa. This resulted in a production uplift of approximately 0.3 TJ/d, which equates to an emissions intensity improvement of approximately 1% at a plant level.

- **Athena flare purge calculation** – purge gas is used to prevent air ingress into the flare system to maintain safe operations. An opportunity to refine the calculation of purge gas streams was identified, eliminating an overlap in our measurement system where a fuel gas stream was being captured in both flare and fuel gas calculations. This change has improved the accuracy of our reporting.

Table 1: Emissions reduction initiatives implemented in FY24

Year	Facility	Emission source	Initiative	Estimated emissions reduction (tCO_2-e/yr)
FY24	Athena Gas Plant	Fuel gas (Scope 1) and grid power (Scope 2)	Compressor optimisation	1,833
FY24	Athena Gas Plant	Fuel gas (Scope 1)	Pressure drop review	*(improved emissions intensity)*
FY24	Athena Gas Plant	Flare (Scope 1)	Purge gas calculation	593*
FY24	Orbost Gas Processing Plant	Flare (Scope 1)	Orbost Improvement Project	11,019

**Improved measurement accuracy*

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e (without uplift)	**Total tCO_2-e** (with uplift)
Base year:	2019-20	10,488	N/A
Year 1:	2020-21	4,352	N/A
Year 2:	2021-22	25,614	N/A
Base year recalculation (full year)	2022-23	103,268	105,334
Year 3	2022-23	98,548	100,519
Year 4	2023-24	122,037	124,478

Cooper Energy undertook a base year recalculation in FY2022-23 to account for the expansion of its organisation boundary since its initial base year calculation in FY2020.

FY24 has seen an expected increase in gross emissions attributable to successful execution of the Basker, Manta and Gummy (BMG) wells decommissioning project. This one-off project accounted for around 13,000 tCO2e of Scope 1 emissions and approximately 17,000 tCO2e of relevant Scope 3 emissions. This increase was partially offset by lower operational emissions associated with fuel gas consumption at the Athena Gas Plant and flaring at the Orbost Gas Processing Plant.

An uplift factor of 2% has been applied for non-quantified emission sources, such as ongoing annual purchases of capital goods and to address indirect emissions (fuel and energy related activities) from Scope 1 sources associated with non-operated assets and other onshore operations, as this information is not proprietary to Cooper Energy since it does not operate these assets. Note that the non-quantified emission sources all relate to Scope 3 sources. All Scope 1 and Scope 2 sources are quantified.

Significant changes in emissions

Significant changes in emissions			
Emission source	**Previous year emissions** (t CO_2-e)	**Current year emissions** (t CO_2-e)	**Reason for change**
Diesel oil post-2004	281.76	15,997.94	Increase due to the BMG decommissioning project.
Industrial Fugitives - Natural gas processing	41,690.21	29,625.17	Decrease predominantly due to lower flaring at the Orbost Gas Processing Plant.

Use of Climate Active carbon neutral products, services, buildings or

precincts

Certified brand name	Product/Service/Building/Precinct used
DEXUS	385 Bourke Street, Melbourne VIC 3000

Emissions summary

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

Emission category	Scope 1 emissions (tCO_2-e)	Scope 2 emissions (tCO_2-e)	Scope 3 emissions (tCO_2-e)	Total emissions (t CO_2-e)
Accommodation and facilities	0.00	0.00	72.53	**72.53**
Cleaning and Chemicals	0.00	0.00	374.52	**374.52**
Climate Active carbon neutral products and services	0.00	0.00	0.00	**0.00**
Construction Materials and Services	0.00	0.00	0.00	**0.00**
Electricity	0.00	1542.65	201.01	**1,743.66**
Food	0.00	0.00	0.00	**0.00**
Horticulture and Agriculture	0.00	0.00	0.00	**0.00**
ICT services and equipment	0.00	0.00	267.82	**267.82**
Machinery and vehicles	0.00	0.00	0.00	**0.00**
Office equipment & supplies	0.00	0.00	17.00	**17.00**
Postage, courier and freight	0.00	0.00	3099.23	**3,099.23**
Products	0.00	0.00	0.00	**0.00**
Professional Services	0.00	0.00	12350.80	**12,350.80**
Refrigerants	29,632.70	0.00	11.61	**29,644.31**
Roads and landscape	0.00	0.00	0.00	**0.00**
Stationary Energy (gaseous fuels)	53,862.65	0.00	24.55	**53,887.20**
Stationary Energy (liquid fuels)	2,895.71	0.00	46.47	**2,942.18**
Stationary Energy (solid fuels)	0.00	0.00	0.00	**0.00**
Transport (Air)	0.00	0.00	539.79	**539.79**
Transport (Land and Sea)	12,842.49	0.00	3263.46	**16,105.95**
Waste	0.00	0.00	958.43	**958.43**
Water	0.00	0.00	23.19	**23.19**
Working from home	0.00	0.00	10.38	**10.38**
Total emissions (tCO_2-e)	**99,233.55**	**1,542.65**	**21,260.79**	**122,037.00**

Refrigerants as an emissions category is also including other type of industrial fugitive emissions: SF6 and

natural gas processing and consumption. Additionally, waste from operational sites (solid and liquid waste), printing, office cleaning and supplies and inbound courier services were listed as non-quantified in previous years. For FY24, these sources have been now quantified.

Uplift factors

An uplift factor is an upwards adjustment to the total carbon inventory to account for relevant emissions that cannot be reasonably quantified or estimated. This conservative accounting approach helps ensure the integrity of the carbon neutral claim.

Reason for uplift factor	**tCO_2-e**
2% uplift to account for non-quantified sources where data is unavailable (indirect emissions from Scope 1 associated with non-operated assets and other onshore operations) and to account for ongoing annual purchase of capital goods	2,440.74
Total of all uplift factors (tCO_2-e)	2,440.74
Total emissions footprint to offset (tCO_2-e) *(total emissions from summary table + total of all uplift factors)*	**124,478**

6.CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	6224	5.00%
Verified Carbon Units (VCUs)	118254	95.00%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
Biodiverse Carbon Conservation Morella	ACCU	ANREU	7/10/2022	8,335,125,302 - 8,335,128,178	2021-22	2877	561	0	2316	1.86%
Biodiverse Carbon Conservation Morella	ACCU	ANREU	20/12/2023	8,409,940,162 - 8,409,945,895	2023-24	5734	0	1826	3908	3.14%
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	4/10/2022	12998-464850299-464860104-VCSVCU-997-VER-IN-1-1519-01012021-31082021-0	2021	9806	4506	0	5300	4.26%
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	25/06/2024	16201-749115606-749131846-VCS-VCU-997-	2021	16241	0	0	16241	13.05%

				VER-IN-1-1519-01092021-31122021-0						
Satara Wind Power Project in Maharashtra, India	VCU	Verra Registry	29/10/2024	16200-749104466-749109356-VCS-VCU-997-VER-IN-1-1519-01012022-30042022-0	2022	4891	0	0	4891	3.93%
Wind bundle project in Maharashtra by Sispara	VCU	Verra Registry	29/06/2023	13236-480868889-480894372-VCS-VCU-997-VER-IN-1-1660-01012021-31082021-0	2021	25484	8626	0	16858	13.54%
Wind bundle project in Maharashtra by Sispara	VCU	Verra Registry	25/06/2024	16199-749084099-749104465-VCS-VCU-997-VER-IN-1-1660-01092021-31122021-0	2021	20367	0	0	20367	16.36%
Wind bundle project in Maharashtra by Sispara	VCU	Verra Registry	25/06/2024	16198-749073032-749082784-VCS-VCU-997-VER-IN-1-1660-01012022-30042022-0	2022	9753	0	0	9753	7.84%
Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra Registry	2/01/2024	10561-229117334-229120691-VCS-VCU-997-VER-IN-1-1520-01112019-31122019-0	2019	3358	0	0	3358	2.70%

Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra Registry	2/01/2024	10562-229179622-229197866-VCS-VCU-997-VER-IN-1-1520-01012020-31102020-0	2020	18245	0	0	18245	14.66%
Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra Registry	28/05/2024	8455-21733183-21733613-VCS-VCU-997-VER-IN-1-1520-01012019-31102019-0	2019	431	0	0	431	0.35%
Wind Project in Maharashtra, India by Kayathar and Jath	VCU	Verra Registry	25/06/2024	16208-749176951-749199760-VCS-VCU-997-VER-IN-1-1520-01092021-31122021-0	2021	22810	0	0	22810	18.32%

Co-benefits

Cooper Energy is a values-driven organisation and seeks to maximise the environmental and social co-benefits of our emission offsetting. We began our carbon neutral journey using 100% locally sourced Australian Carbon Credit Units (ACCUs) from Canopy Nature Based Solutions' Morella Biodiversity Project in south-east South Australia. As the proportion of the gas supply chain under our control has increased with ownership and operatorship of gas processing plants, we have expanded this to include offset units from a range of local and international projects. In FY2023-24 this included offsets from three wind power projects in Maharashtra, India.

We also continued our support, through offset purchases, for the Morella Biodiversity Project, which involves reforestation and restoration of over 600 ha of native vegetation and wildlife habitat, including large areas of subcoastal wetlands, Mallee and woodlands on the shores of the Coorong National Park. As well as removing thousands of tonnes of carbon dioxide from the atmosphere, the reforestation project provides important connectivity between the Coorong National Park and the Messent Conservation Park, restoring native vegetation and wildlife habitat for the threatened Mallee fowl and migratory shorebirds; and improving the condition of subcoastal wetlands.

As our emission profile increases in line with company growth, we are evolving our offset strategy. We are now looking at originating our own projects or participating at an early stage, with the aim of accounting for a significant proportion of organisational emissions via projects we have direct involvement in.

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)*	N/A

* 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	Project location	Eligible unit type	Registry	Surrender date	Accreditation code	Certificate serial number	Generation year	Fuel source	Quantity (MWh)
N/A									
								Total LGCs surrendered this report and used in this report	

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 CO_2-e)	Renewable percentage of total
Behind the meter consumption of electricity generated	0	0	0%
Total non-grid electricity	**0**	**0**	**0%**
LGC Purchased and retired (kWh) (including PPAs)	0	0	0%
GreenPower	0	0	0%
Climate Active precinct/building (voluntary renewables)	0	0	0%
Precinct/Building (LRET)	0	0	0%
Precinct/Building jurisdictional renewables (LGCS surrendered)	0	0	0%
Electricity products (voluntary renewables)	0	0	0%
Electricity products (LRET)	0	0	0%
Electricity products jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LGCs surrendered)	0	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	0	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	407,629	0	19%
Residual Electricity	1,783,376	1,622,872	0%
Total renewable electricity (grid + non grid)	**407,629**	**0**	**19%**
Total grid electricity	**2,191,005**	**1,622,872**	**19%**
Total electricity (grid + non grid)	**2,191,005**	**1,622,872**	**19%**
Percentage of residual electricity consumption under operational control	97%		
Residual electricity consumption under operational control	**1,728,617**	**1,573,042**	
Scope 2	1,538,659	1,400,180	
Scope 3 (includes T&D emissions from consumption under operational control)	189,958	172,862	
Residual electricity consumption not under operational control	**54,759**	**49,830**	
Scope 3	54,759	49,830	.

Total renewables (grid and non-grid)	**18.60%**
Mandatory	**18.60%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**1,400.18**
Residual scope 3 emissions (t CO_2-e)	**222.69**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1,389.58**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**221.01**
Total emissions liability (t CO_2-e)	**1,610.59**

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	
Percentage of grid electricity consumption under operational control	**97%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	201,507	195,320	48,830	15,626	6,187	2,042
VIC	1,912,979	1,854,241	1,464,850	129,797	58,738	50,515
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	76,519	74,169	39,310	2,967	2,350	1,339
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**2,191,005**	**2,123,730**	**1,552,990**	**148,389**	**67,275**	**53,896**
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		
Non-grid electricity (behind the meter)	**0**	**0**	**0**	**0**		
Total electricity (grid + non grid)	**2,191,005**					

Residual scope 2 emissions (t CO_2-e)	**1,552.99**
Residual scope 3 emissions (t CO_2-e)	**202.29**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**1,542.65**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**201.01**
Total emissions liability	**1,743.66**

Operations in Climate Active buildings and precincts

Operations in Climate Active buildings and precincts	Electricity consumed in Climate Active certified building/precinct (kWh)	Emissions (kg CO_2-e)
DEXUS (385 Bourke Street, Melbourne VIC 3000)	**13,500**	**0**

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.

Climate Active carbon neutral electricity products

Climate Active carbon neutral electricity product used	Electricity claimed from Climate Active electricity products (kWh)	Emissions (kg CO_2-e)
N/A	**0**	**0**

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.

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as relevant, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. 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
Capital Goods	Immaterial <1% for individual items and no more than 5% collectively
Indirect emissions (fuel and energy related activities) from Scope 1 sources associated with non-operated assets	Data is unavailable, but uplift applied.
Site maintenance contractors – fuel use (excluding BMG contractor's fuel consumptions, Vessels, and helicopters).	Immaterial <1% for individual items and no more than 5% collectively

Data management plan for non-quantified sources

Cooper Energy is committed to continuous improvement in the data collection process. We recognise that further analysis is required to quantify indirect emissions associated with Scope 1 sources from non-operated assets. We plan to engage with our joint venture partners to quantify these emissions, beginning with the most significant non-operated Scope 1 emission sources in FY24.

APPENDIX D: OUTSIDE EMISSIONS BOUNDARY

Excluded emission sources

The below emission sources have been assessed as not relevant to this organisation'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. In the relevance criteria above, delete whichever of organisation or precinct does not apply to this certification.

Excluded emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Downstream processing of Product by customers	N	N	N	N	N	**Size:** Since the end of FY23, Cooper Energy controlled both processing plants, so downstream processing by customers will be zero in future years. **Influence:** The downstream processor is an independent entity, large and diverse enough to not be under strong pressure from Cooper Energy. **Risk:** Emissions from this source are likely to be the financial/legal responsibility of the downstream processor **Stakeholders:** Most stakeholders would recognise these emissions are not relevant within the context of the organisation's operations. They are associated with the operations of other organisations and may be covered by separate Climate Active certifications, either: - of downstream buyers, who on sell to the consumer who combusts the gas; or - of Cooper Energy itself, in the years in which the product certification is approved (FY20, FY21, FY22 and possibly again in future years subject to customer demand and Climate Active approval) - Managed in other ways at the discretion of the buyer. **Outsourcing:** This aspect has not been previously owned or controlled by Cooper Energy
Downstream transmission & distribution of Product by customers	Y	N	N	N	N	**Size:** Emissions from gas pipeline transport are expected to be greater than the total Organisation footprint. **Influence:** The transmission and distribution entities operate as large independent organisations with varied supply sources, so they are unlikely to feel significant pressure from Cooper Energy. **Risk:** Emissions from this source are likely to be the financial/legal responsibility of the pipeline operators. **Stakeholders:** Most stakeholders would recognise these emissions are not relevant within the context of the organisation's operations. They are associated with the operations of other organisations and may be covered by separate Climate Active certifications, either: - of downstream buyers, who on sell to the consumer who combusts the gas; or - of Cooper Energy itself, in the years in which the product certification is approved (FY20, FY21, FY22 and possibly again in future years subject to customer demand and Climate Active approval) - Managed in other ways at the discretion of the buyer. **Outsourcing:** This aspect has not been previously owned or controlled by Cooper Energy.

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Downstream combustion of Product by customers and consumers	Y	N	N	N	N	**Size:** Emissions from combustion of natural gas are expected to be greater than the total Organisation footprint. **Influence:** Emissions from this source are separated from Cooper Energy by up to three entities (gas wholesaler, gas retailer, entity combusting the gas). These entities are unlikely to feel significant pressure from Cooper Energy. **Risk:** These entities (gas wholesaler, gas retailer, entity combusting the gas) are likely to have financial/legal exposure. 100% of our gas is sold into the domestic market, therefore all emissions from this source are accounted for in Australia's emissions budget as part of the country's legislated net zero 2050 target. **Stakeholders:** Most stakeholders would recognise these emissions are not relevant within the context of the organisation's operations. They are associated with the operations of other organisations and may be covered by separate Climate Active certifications, either: - of downstream buyers, who on sell to the consumer who combusts the gas; or - of Cooper Energy itself, in the years in which the product certification is approved (FY20, FY21, FY22 and possibly again in future years subject to customer demand and Climate Active approval) - Managed in other ways at the discretion of the buyer. **Outsourcing:** This aspect has not been previously owned or controlled by Cooper Energy.
Other purchased goods & services, not relevant	Y	N	N	N	N	**Size:** Emissions from these sources are expected to be greater than the total Organisation footprint. **Influence:** Cooper Energy is a small buyer of these items compared to the general economy. **Risk:** Emissions from these widely used sources are likely to continue to be seen by regulatory authorities as the financial/legal responsibility of the suppliers. **Stakeholders**: Emissions from these widely used sources are likely to continue to be seen by stakeholders as the financial/legal responsibility of the suppliers. **Outsourcing:** This aspect has not been previously owned or controlled by Cooper Energy.

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