PUBLIC DISCLOSURE STATEMENT

VIVA ENERGY GROUP LIMITED, TRADING AS VIVA ENERGY AUSTRALIA

AVIATION GASOLINE (AVGAS)
PRODUCT CERTIFICATION (OPT-IN)
FY2023–24 TRUE UP

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Viva Energy Group Limited, (trading as Viva Energy Australia).
REPORTING PERIOD	1 July 2023 – 30 June 2024 True-up
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.*  Doc No. 2143/25
	Name of signatory: Lachlan Alistair Pfeiffer Position of signatory: Director, Viva Energy Australia Pty Ltd Date: 27 June 2025 *Note: you can submit this document to Climate Active unsigned. The Climate Active team will invite you to sign this document once they have completed their review.*

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

Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	1 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Anthesis Australia
TECHNICAL ASSESSMENT	1/6/2023 Organisation: Anthesis Australia Next technical assessment due: FY 2025-26

Contents

2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for a selected part of Viva Energy's Avgas portfolio, which will be marketed as 'carbon neutral' as an opt-in program for customers.

- Functional unit: "kg carbon dioxide equivalent per litre (kg CO_2-e/L) of Avgas.
- Offered as: opt-in product
- Life cycle: cradle-to-grave

As part of its product certification, Viva Energy has undertaken a cradle to grave analysis on its Avgas to capture and quantify emissions associated with every step of the supply chain that generates greenhouse gas (GHG) emissions. The analysis includes the breadth of the supply chain covering (but not limited to) the emissions associated with resource exploration, extraction, transport, and processing as well as distribution and eventual combustion of Avgas.

For each business-to-business customer who opts-in to this program, Viva Energy will offset the greenhouse gas emissions associated with the sourcing, processing, distribution and consumption of the Climate Active certified carbon neutral Avgas.

The responsible entity for this product certification is Viva Energy Group Limited (Trading as Viva Energy Australia) ABN 74626661032.
This Public Disclosure Statement includes information for FY2023-24 reporting period.

Description of business

Viva Energy Group Limited (trading as Viva Energy Australia) is a leading convenience retailer, commercial services and energy infrastructure business, with a history spanning more than 120 years in Australia. The Group operates a convenience and fuel network of almost 900 stores across Australia and supplies fuels and lubricants to a total network of nearly 1,500 service stations.

Viva Energy owns and operates the strategically located Geelong Refinery in Victoria, and operates bulk fuels, aviation, bitumen, marine, defence, chemicals, polymers and lubricants businesses supported by more than 20 terminals and 90 airports and airfields across the country.

Viva Energy is the only manufacturer of Aviation Gasoline (Avgas) in the country. The company's presence at airports and airfields, including all major airports, and a supply chain capable of delivering to customers large and small enables Viva Energy to tailor individual solutions to meet unique customer requirements.

Acknowledging that the production, transportation and use of Avgas is a contributing source of emissions, Viva Energy is exploring avenues to reduce the emissions associated with their fuel products, and support customers in achieving their emissions reduction ambitions, including through the opportunity to opt-in to the purchase of certified carbon neutral products.

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

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.

Emissions boundary for FY2023-24 (true-up)

Inside emissions boundary

Quantified

Fuel combustion
Advertising
Business travel - accommodation
Business travel - flights
Business travel - vehicles taxis, car shares
Cleaning
Clothing
Gas usage in office/general building areas
Downstream distribution
Electricity - purchased from grid
Employee commute
Food and catering
Freight
Fuel processing/refining
IT hardware
Office consumables
Plant & equipment
Postage
Printing & stationery
Professional services
Raw material distribution
Raw material exploration
Raw material extraction
Repairs & maintenance
Telecommunications

Non-quantified

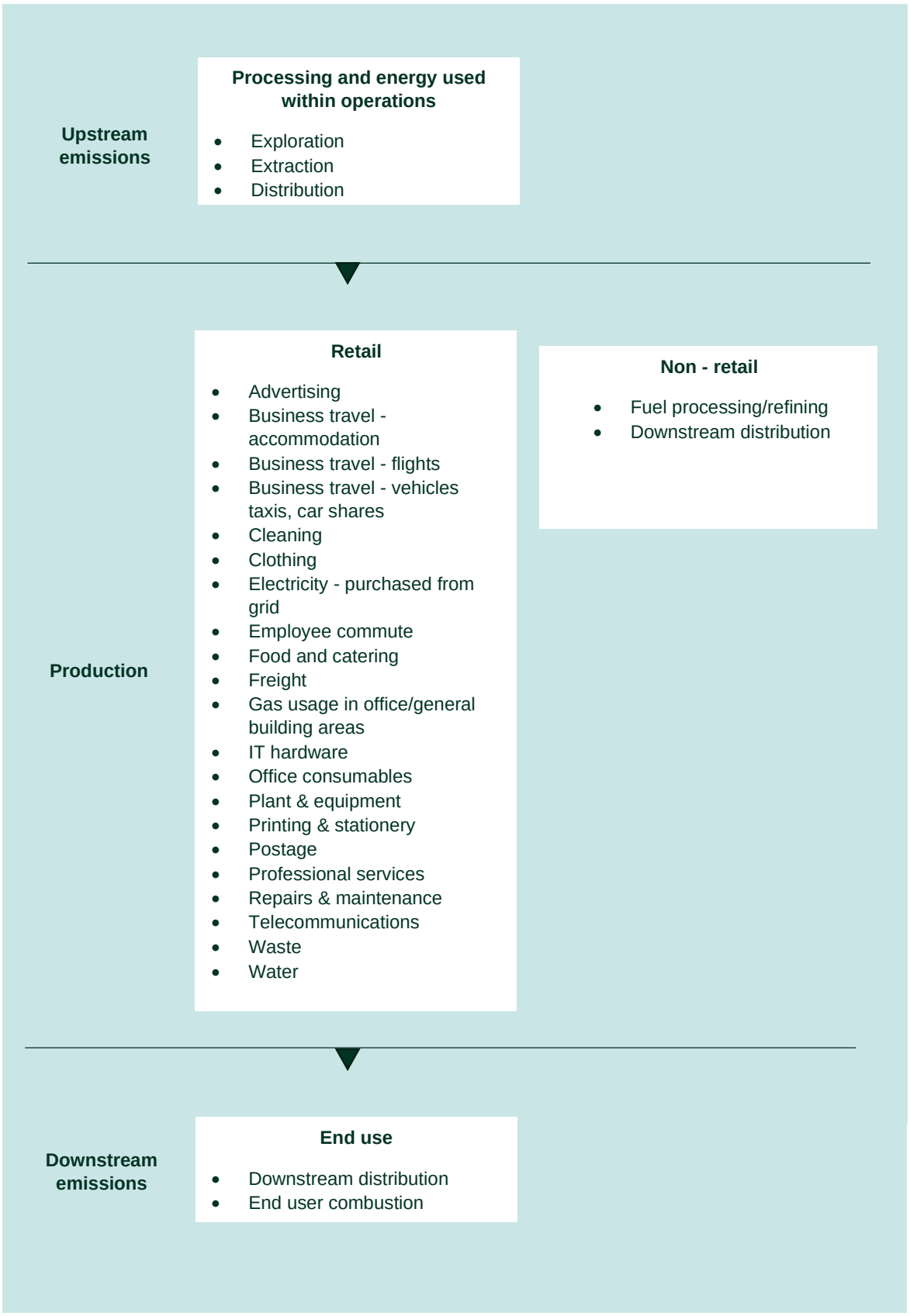
N/A

Outside emission boundary

Non-attributable

Any other emission sources related to organisational operations.

Product process diagram for FY2023-24 (true-up)



4. EMISSIONS REDUCTIONS

On 24 November 2021, Viva Energy Group Limited (the Company) announced its ambition to reduce carbon emissions at its operations, across the medium and long term, in relation to the Company's scope 1 and 2 emissions. The key emissions reduction ambitions are:

1. Targeting net zero Scope 1 and 2 emissions across Retail, Fuels, Marketing, Supply and distribution operations (all non-refining parts of the business) by 2030
2. Targeting a 10% reduction in emissions intensity of the refining operations by 2030 and
3. Targeting net zero Scope 1 and 2 emissions across all operations by 2050 by leveraging, learning from and expanding where appropriate on the actions identified in 1. and 2. above

Non-refining operations:

Over the medium term, the Company is targeting net zero Scope 1 and 2 emissions across all non-refining parts of the business by 2030. The plan to achieve these goals is underpinned by:

- Improving energy efficiency through installing rooftop solar and canopy LEDs at operational sites
- Implementing and investing in new assets and processes to improve energy efficiency at operational sites such as upgrade of fixed assets including, solar HVAC and refrigeration
- Track and transparently report progress against our emissions reduction targets
- Investments in long term green power purchasing agreements that generate LGCs have been actioned which offset a significant portion of scope 2 emissions
- Offsetting residual emissions by investing in carbon off-set projects and purchasing off-sets sourced from certified and verified high-quality Australian carbon offset projects

Refining operations:

The Company has set a target of 10% reduction in emissions intensity for the Geelong refinery by 2030. This will be achieved through a combination of energy efficiency projects and operational optimisation initiatives including

- Equipment upgrades
- Operational & design improvements
- Electrification and degasification and
- Major capital expenditure projects that have been both been approved and/or are subject to final investment decisions and R&D and the purchase of high-quality carbon credits if required

Viva Energy has publicly stated its ambitions in the context of energy transition, both with respect to emissions reductions, the transition to lower carbon fuels, and ensuring security of energy supply throughout. With respect to energy transition and security, our plan is to develop a suite of initiatives to support the transition to lower carbon fuels, and alternative energies. This is spearheaded by the development of the Geelong Energy Hub at the site of our existing refinery, at which we are investing in a suite of major projects, including:

(i) refinery upgrades to introduce ultra-low sulphur gasoline by 2025 (supported by the Commonwealth)
(ii) the development and delivery of low carbon fuels such as bio and alternative feedstock fuels
(iii) Australia's first commercial scale hydrogen refuelling station (supported by ARENA and the Victorian Government)
(iv) a solar energy farm close to a final investment decision at Geelong
(v) a floating gas import terminal designed to support the energy security of the east coast of Australia
(vi) Viva Energy Polymers generating opportunities for advanced waste plastics recycling, and
(vii) investments in additional diesel storage (also supported by the Commonwealth).

These reflect significant current and potential future investments at Geelong, each aligned to moving Australia forward with its ambition for a low-carbon economy, while continuing to play a role in the country's energy security.

We are also progressing specific energy and emissions improvement projects at Geelong Refinery such as the commissioning of a new, highly efficient heat exchanger, called a Packinox, which is on track to reduce refinery Scope 1 emissions by ~1%, contributing 10% towards the 2030 reduction target. In addition, implementation of a waste heat boiler economiser and electrification of an air compressor/blower will further reduce the refinery's scope 1 emissions by 3% contributing another ~30% towards the 2030 10% reduction

target. New energy efficiency projects are currently being scoped and assessed for inclusion in our pipeline of emission savings.

Long term 2050 Group ambition
Over the longer term, Viva Energy announced an ambition to achieve Net Zero Scope 1 and 2 emissions across all operations by 2050. Refining's role in the energy market will adapt over time and we expect this will mean repurposing the refinery and its processing capability by 2050 aimed to support Viva Energy and our client's climate related ambitions. Our aim is to balance our role in supporting our customer needs with Australia's future energy demands by demonstrating and sharing our knowledge and learned experiences in this rapidly evolving regulatory and legislative landscape as all stakeholders progress towards net zero by 2050.

Viva Energy will continue to play an important advocacy role with government, their relevant departments and other agencies and committees, during the energy transition to support the commonwealth's net zero ambitions.

Summary of emissions reduction actions
Viva Energy's 2030 scope 1 and 2 emissions reduction targets (from a 2019 baseline) are, 10% for the refinery and 100% for non-refining activities, with a goal to be carbon neutral by 2050. To achieve these ambitions, the Company is implementing the following energy efficiency and emission reduction initiatives across our portfolio of assets and operations:

- **Refinery**
  - Implemented an ISO50001 Energy Management System.
  - Implementing identified energy efficiency projects.
  - Electrification and upgrades to mitigate emissions
  - More abatement projects, at various stages of R&D, are in the pipeline.
  - Progressed development (subject to approvals) of a behind-the-meter Solar Farm on Geelong Refinery land.
- **Supply Chain**
  - Implementing energy efficiency projects (such as pump optimisation, and sub-metering) across the terminal facilities.
  - Rolling out LED replacement lighting across supply chain facilities.
  - Reviewing the feasibility of solar power at terminal facilities.
- **Retail**
  - Rolling out LED lighting replacement and solar rooftops at retail service stations to reduce electricity consumption and greenhouse gas emissions.
  - Investigating the optimisation of accredited 'green' EV charging stations.
  - Converting coffee cups and lids to a more sustainable alternative in line with wider Viva Energy sustainability plans. This will remove approximately 550K+ cups and lids per week from landfill.
- **Commercial**
  - Viva Energy is supporting customers with trials of Renewable Diesel (HVO), SAF and sustainable fuels that will support their scope 1 reductions while having a positive impact on Viva's scope 3.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year/ Year 1:	2023-24	1.00	2.85138

Significant changes in emissions

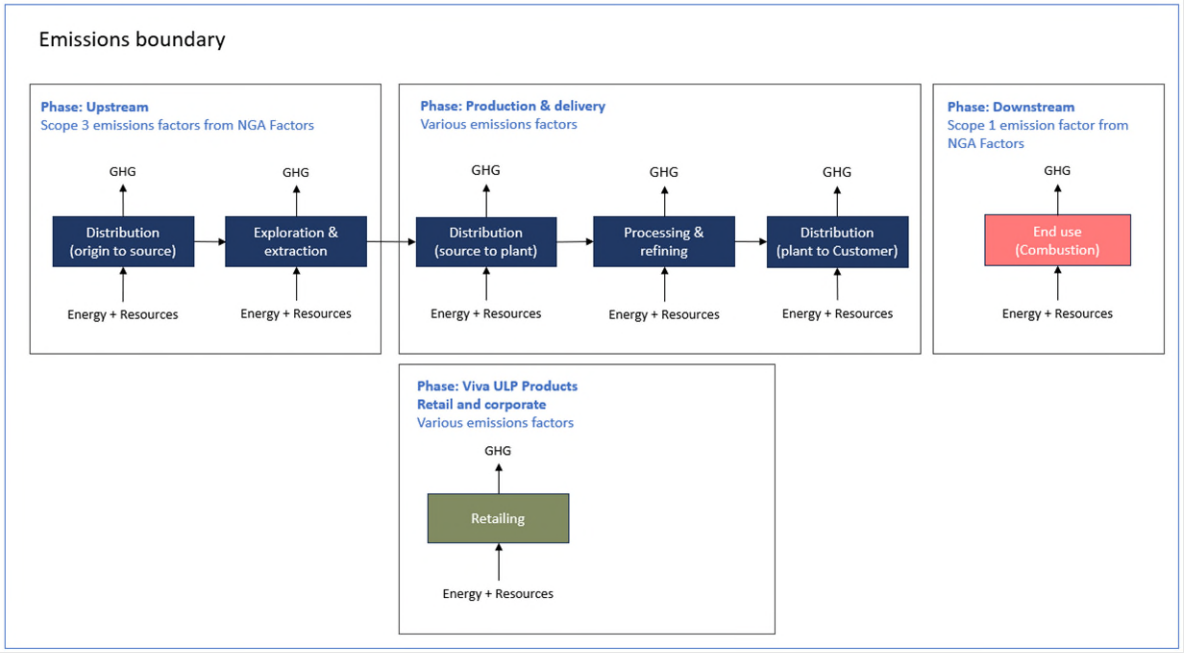
Emission source	Projected emissions (t CO_2-e)	True-up emissions (t CO_2-e)	Reason for change
Raw materials, distribution and production/processing	23,272	27,033	Increase in volume produced and sold
Combustion of sold products	87,476	101,613	Increase in volume produced and sold

The emissions represented in the table above account for all Avgas products; inclusive of carbon neutral opt-in Avgas products.

Use of Climate Active carbon neutral products and services

N/A.

Emissions summary for FY2023-24 (true up)



The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between the projected emissions and the actual emissions:

Stage	Projection tCO_2-e	True-up tCO_2-e
Upstream (exploration, extraction, distribution); processing and refining	23,271.86	0.154
Distribution	265.84	0.004
Retail services	4,448.41	0.001
Combustion of Sold products	87,476.35	0.580
Attributable emissions (tCO_2-e)	115,462.48	0.74

The above table only represents the emissions relating to carbon neutral opt-in products. No uplift factors were applied in the emissions total.

The previous report was a projection report using representative data to estimate the emissions for the reporting year. This table shows the differences between projected emissions and actual emissions.

Product / Service offset liability	Projection	True-up
Emissions intensity per functional unit	2.96 kg CO2-e/L	2.85 kg CO2-e/L
Emissions intensity per functional unit including uplift factors	N/A	N/A
Number of functional units covered by the certification	Confidential	Confidential
Total emissions (projected, tCO_2-e)	**295.6**	
Total emissions (actual, tCO_2-e) to be offset		**0.74**
Difference between projected and actual emissions	294.86 tCO_2-e	

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)	1	100%
Verified Carbon Unit (VCUs)	0	0%

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
North Kimberley Pastoral Lease Carbon Abatement, NT[1]	ACCU	ANREU	20 Sep 2021	8,329,763,568 – 8,329,763,901	2021-22	334	0	333	1	100%
199.70 MW Wind Project in Maharashtra, India by BWDPL	VCU	Verra	20 Sep 2021	1038-202296221202299220-VCS-VCU1423-VER-IN-1-144701012018-31122018-0	2018	3,000	0	3,000	0	0%

[1] Offsets from North Kimberley Pastoral Lease Carbon Abatement, NT have been used across multiple Viva Energy Certifications

Co-benefits

Viva sources credible and high integrity offsets from both the domestic and international markets. ACCUs retired from this reporting period came from a savannah burning project named North Kimberley Pastoral Lease Carbon Abatement project in Western Australia.

The North Kimberley Pastoral Lease Carbon Abatement project is a Carbon Farming Initiative that promotes the reduction of greenhouse gas emissions through early dry season savanna burning.

Typical of savanna burning projects across northern Australia, active fire management is undertaken in the early dry season (usually from April to June). The objectives of this program are many but are principally focused at biodiversity protection and greenhouse gas abatement. The key objectives are to decrease the total area burnt each year, to decrease the amount of country burnt by intense uncontrolled fires and to decrease the overall fire frequency.

The generation of revenue from carbon credits is key to the project vision and has assisted the project to expand and diversify its land management activities and objectives, which cover the main threatening processes impacting the north Kimberley landscape – fire, feral animals and weeds.

This project offers a large number of other environmental, social and economic co-benefits for the north Kimberley region and its local communities. For example, the project implements fencing programs to protect high value areas such as the unique Theda Soak Rainforest (listed as a Threatened Ecological Community in Western Australia with the only known examples occurring on Theda Station). The rainforest has been fenced for 20 years with a renewal and expansion of the fence undertaken in 2019.

The diversified income provided by the project has reduced the need to run stocking rates across the stations. This has important benefits for the health of the country and the flora and fauna which rely upon it, by reducing the trampling and grazing pressure imposed by hooved animals.

In addition to the research and management objectives, the project has been committed to supporting the neighbouring indigenous communities. Since 2002 the project owners have supported jobs, training and general welfare of aboriginal people chiefly from the remote community of Kalumburu in the north Kimberley.

For more details about the project please see ERF page for Project ID EOP100894.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

Proof of Australian Carbon Credit Units (ACCUs) retired for this certification

Transaction ID	AU19746
Current Status	Completed (4)
Status Date	20/09/2021 15:05:26 (AEST) 20/09/2021 05:05:26 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lal, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q2 FY2021-22 Climate Active Carbon Neutral certification.

Transferring Account

Account Number	AU-2813
Account Name	Jarden Australia Pty Ltd
Account Holder	Jarden Australia Pty Ltd

Acquiring Account

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

Transaction Blocks

Party	Type	Transaction Type	Original CP	Current CP	ERF Project ID	NGER Facility ID	NGER Facility Name	Safeguard	Kyoto Project #	Vintage	Expiry Date	Serial Range	Quantity
AU	KACCU	Voluntary ACCU Cancellation			EOP100894					2021-22		8,329,763,568 - 8,329,763,901	334

APPENDIX B: ELECTRICITY SUMMARY

N/A dual reporting not required for complex product inventories.

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
N/A	N/A

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**).

Emissions Source	No actual data	No projected data	Immaterial
N/A	N/A	N/A	N/A

Data management plan for non-quantified sources

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

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.

Non-attributable emissions sources summary

Emission sources tested for relevance	Size	Influence	Risk	Stakeholders	Outsourcing	Justification
Any other emission sources related to organisational operations.	N	Y	N	N	N	**Size:** The emissions from any other organisational operational emissions source are likely to be immaterial, and Viva Energy has sought to capture all material and relevant emission sources within the life cycle of all ULP products. **Influence:** It is likely that Viva Energy Australia would have influence over some emission sources. **Risk:** There are no relevant laws or regulations that apply to limit emissions specifically from this source, the source does not create supply chain risks, and it is unlikely to be of significant public interest. **Stakeholders:** Key stakeholders, including the public, are unlikely to consider this a relevant source of emissions for our product/service. **Outsourcing:** We have not previously undertaken these activities within our emissions boundary and comparable products do not typically undertake this activity within their boundary.

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