PUBLIC DISCLOSURE STATEMENT

ELGAS LTD

PRODUCT CERTIFICATION

CY2024

Australian Government

Climate Active
Public Disclosure Statement

ELGAS An Australian Government Initiative | Climate Active

NAME OF CERTIFIED ENTITY	Elgas Ltd (ABN: 85 002 749 260)
REPORTING PERIOD	1 January 2024 – 31 December 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.* Name of signatory: **Theo Martin** Position of signatory: **Managing Director** Date: **19 May 2026**

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

Version 9.1.

1. CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	624 tCO_2-e
CARBON OFFSETS USED	75% ACCUs, 25% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Resource Intelligence Pty Limited
TECHNICAL ASSESSMENT	Date: 28 June 2022 Name: Andrew Gunst, CEO Organisation: Resource Intelligence Pty Limited Next technical assessment due: CY2025

Contents

2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for liquefied petroleum gas (LPG) product sold by Elgas Ltd.

- Functional unit: Is the tonnes (t) of LPG sold by Elgas in Australia, with emissions expressed as tonnes of CO_2-e per tonne of LPG sold.
- Offered as: An opt-in carbon neutral LPG product offered to customers.
- Life cycle: A cradle to grave life cycle assessment was undertaken comprising of the following activities:
    - Upstream production, transportation, refining & storage,
    - Bottling, storage & distribution operations,
    - Downstream consumption by consumers and
    - Corporate activities associated with Elgas operations.

The responsible entity for this product certification is Elgas Ltd, ABN 85 002 749 260.

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Elgas is a leading supplier of liquified 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 is Australia's leading retailer of LPG, supplying residential, commercial and light industrial customers across the country. The company was established in 1984 and now operates more than 40 service centres nationally. Elgas is a wholly owned subsidiary of Linde, following its acquisition in 2008.

The organisation supplies LPG to more than 450,000 homes and businesses and operates Australia's largest LPG storage facility, known as "The Cavern", located at Port Botany. ELGAS markets LPG for domestic, commercial, automotive and BBQ use, and provides a range of related services including onsite refills, cylinder supply and appliance products.

The company sources LPG through large-scale supply arrangements and imports, supported by its major storage infrastructure.

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).

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 in 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 CO_2-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.

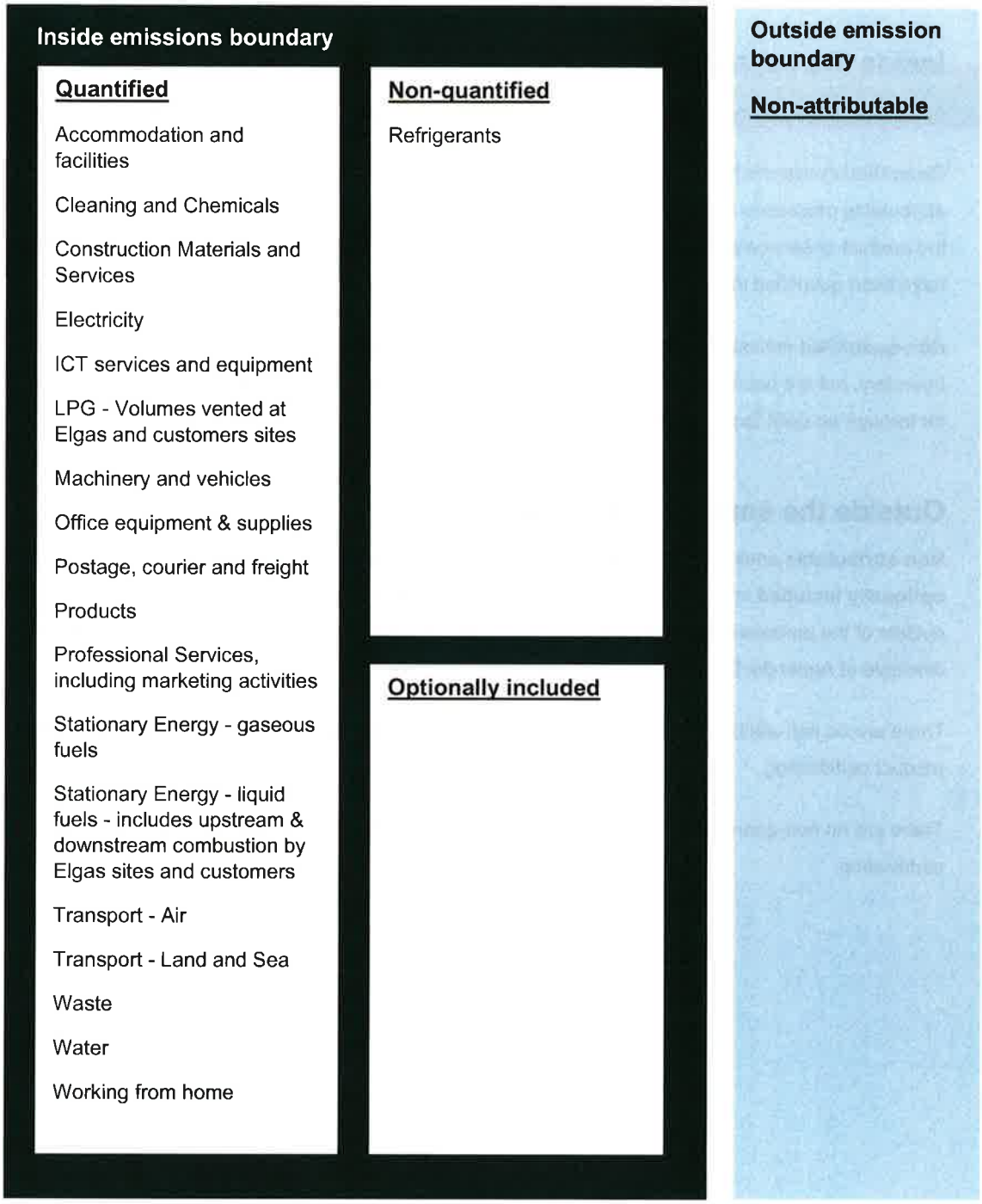
Non-quantified emissions have been assessed as attributable and are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. All material emissions are accounted for through an uplift factor. Further detail is available at Appendix C.

Outside the emissions boundary

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.

There are no non-attributable emissions sources listed as outside of the emissions boundary for this product certification.

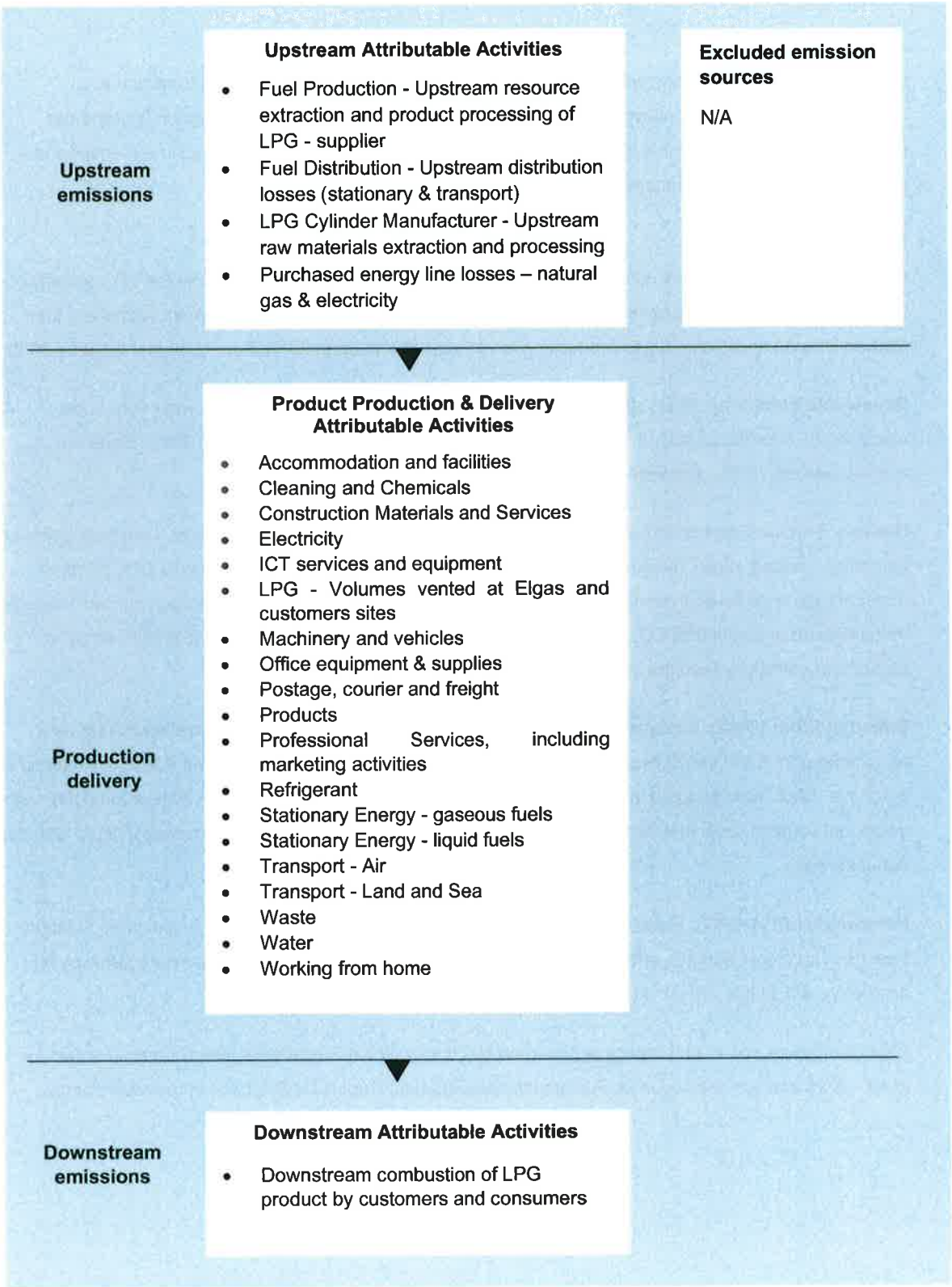
There are no non-quantified emissions sources listed as outside of the emissions boundary for this product certification.



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 is committed to working with our customers, industry and government as we transition to a decarbonised Net Zero economy by 2050. As Australia's largest supplier of LPG, we understand our responsibility to find renewable alternatives to fossil fuel energy sources while reducing our emissions – and the emissions of our customers – at the same time.

Current Activities

Carbon Neutral LPG: Elgas continues to support our customers with our Carbon neutral LPG utilising Carbon Units. Currently we have 735 residential customers and 9 industrial customers who offset their Carbon Dioxide emissions. Elgas are looking to increase this to up to 25% of our customer base by 2030.

Renewable Electricity: Elgas as part of the Linde group has just entered into a 10 year renewable electricity PPA for the East Coast with another deal expected on the West Coast in 2025. Elgas are working towards 100% renewables for its electricity requirements by 2030.

Delivery Trucks: Elgas continues to invest in new trucks which are more fuel efficient. Currently Elgas are operating 7 battery-diesel hybrid trucks which are reducing emissions by approximately 20% per truck (compared to a diesel equivalent). Elgas is investing in Euro 6 standard trucks for larger vehicles which are more efficient and emit less CO_2, NOx and particulates. Elgas will continue to invest in technology to reduce our emissions from the distribution of LPG by up to 30% by 2030.

Dimethyl Ether (DME): Elgas are investigating renewable DME (rDME) in the Australian market as a replacement for fossil fuel derived LPG. Elgas has a Memorandum of Understanding (MoU) in Australia to purchase rDME manufactured in Australia from 2028. Elgas will look to blend up to 20% of the rDME with traditional sourced fossil fuel derived LPG which will demonstrate a pathway to renewable liquid fuels for our customers.

Renewable LPG (rLPG): Elgas is in active discussions to source rLPG from local Sustainable Aviation Fuel (SAF) projects within Australia and the wider Asia-Pacific region. This is a secondary pathway for alternative renewable LPG and is planned to be in the Elgas network by 2030.

Elgas' emissions reduction strategy is governed by Linde's global Sustainable Development Targets for 2018 - 2028 that are detailed in its Sustainable Development Report for 2023 and summarised below.

The Sustainable Development Targets 2018 - 2028 are organised into four categories or Priority Factors 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.

The following diagram outlines the Sustainable Development Targets for each of the Priority Factors. The Climate Change targets span Linde's full value chain, from pre-investment and R&D to operations, customers and growth strategy.

Reference: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/2024-sustainable-development-report.pdf

Linde's Pathway to Climate Neutrality: 2028, 2035, 2050

Linde recognises that the next three decades will represent a period of great activity for the world and the quest to address climate change. Linde's strategy includes three milestones, 2028, 2035 and 2050 that is based upon a vision of the evolution across the world during this period. The strategy is summarised in the following diagram and detailed in the Sustainable Development Report and the Climate Transition Plan.

Reference: https://assets.linde.com/-/media/global/corporate/corporate/documents/sustainable-development/linde-climate-transition-plan-july-2023.pdf

Emissions reduction actions

Workstream	Action	Timeframe	Actions Plan
Carbon Neutral LPG	Increase uptake of Climate Active Net Zero LPG product offering to Elgas Industrial and Residential Customers.	2025–2028	Ongoing marketing activities are being delivered through the Elgas website, supported by streamlined and user-friendly online sign-up processes to facilitate customer adoption. In 2024, updates were made to the Elgas website, including the addition of further content and improvements designed to streamline and simplify relevant customer processes.
Transport	Continue to roll out more fuel-efficient distribution trucks including hybrids.	2026–2030	Hybrid technology is currently only available for 4-tonne truck models. All new Elgas fleet vehicles comply with Euro 6 emissions standards, representing the highest emissions performance rating available. Selected Volvo logistics vehicles also meet Euro 6 standards. During 2024, the Elgas Distribution team engaged with multiple suppliers to assess potential alternative options at a strategic level.
LPG Sourcing	Work with LPG suppliers to determine upstream carbon intensity of LPG sourced to have a more accurate understanding of Elgas' carbon footprint.	2025–2027	Elgas continues to progress engagement with upstream suppliers to obtain more robust data on the carbon intensity of sourced LPG, with the objective of improving accuracy of the organisation's carbon footprint assessments. Throughout 2024, Elgas undertook high-level reviews and engaged with a range of potential suppliers across both domestic and international markets.

Workstream	Action	Timeframe	Actions Plan
rDME	Commercialise rDME MOU project to support introduction of a renewable LPG alternative source to market.	2028+	Engagement with targeted customers is ongoing, supported by meetings and technical discussions. Elgas has imported an ISO container of DME to further advance commercial and market development activities. In 2024, initial exploratory discussions were held with customers to consider the feasibility of organising trials.
Renewable LPG (rLPG) Product Source	Secure rLPG supply contract from 2030 to provide a non-fossil fuel LPG alternative.	2030+	Elgas has formalised a partnership with an international LPG supplier (covered under a Non-Disclosure Agreement) to explore opportunities for establishing local rLPG production in Australia, with the intention of supplying product from 2030 onwards. This work is ongoing.
Renewable Electrons	Achieve 100% renewable electricity for all operations and administration sites across Australia from 2030.	2025--2030	BOC Limited (Elgas's parent company) finalised a tri-party Electricity Retail Agreement (ERA) in 2025 with Zen Energy and ACEN Australia. The 10-year agreement supplies renewable electricity to BOC's eastern seaboard operations until 2035 and is supported by a Power Purchase Agreement under which Zen Energy will procure ~23% of output from ACEN's 400 MW New England Solar Farm (Stage 1). This arrangement is expected to reduce BOC's emissions by more than 40% by 2035 and includes coverage for Elgas sites predominantly located on the eastern seaboard. In 2024, negotiations were undertaken with Zen Energy to progress the agreement.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	**Emissions intensity of the functional unit (tCO_2-e/tonne of LPG product sold)**
Base Year	CY2019	0	3.42
Year 1	CY2022	291	3.54
Year 2:	CY2023	481	4.44
Year 3:	CY2024	624	4.52

Note: The emission intensity functional unit is based on standard emission factors for LPG. The calculation will be reviewed as part of the next reporting period.

Significant changes in emissions

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

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

N/A.

Emissions summary

Elgas' opt-in LPG product certification for Year 3 comprises of the following emissions summary for the period 1 January 2024 to 31 December 2024 (CY2024).

Life cycle stage / Attributable process / Emission source	tCO_2-e
Upstream - LPG Production, LPG Distribution Losses, Raw Materials & Purchased Energy Line Losses	150.64
Production Delivery – LPG product delivery	22.49
Downstream – Combustion of LPG by customers and consumers	450.87
Attributable emissions (tCO_2-e)	624

Product offset liability	
Emissions intensity per functional unit (tCO_2-e/tonne of LPG sold by Elgas in Australia)	4.52
Emissions intensity per functional unit including uplift factors	4.52
Number of functional units covered by the certification	138
Total emissions (tCO_2-e) to be offset	**624**

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 on the following page.

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_2-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 unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	469	75%
Verified Carbon Units (VCUs)	155	25%

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
Wattle Glen Landfill Gas Project – EOP100560	ACCU	ANREU	17/06/2025	3,795,254,532 - 3,795,254,581	2019-20	50	0	0	50	8.01%
Darwin Landfill Gas Project – EOP100102	ACCU	ANREU	17/06/2025	8,996,809,446 - 8,996,809,749	2023-24	304	0	0	304	48.72%
Intermodal Emissions Reduction Project – ERF102258	ACCU	ANREU	17/06/2025	8,345,218,296 - 8,345,218,390	2021-22	95	0	0	95	15.22%
Copping Landfill Gas Project – EOP100649	ACCU	ANREU	17/06/2025	8,347,254,251 - 8,347,254,270	2022-23	20	0	0	20	3.21%

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
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra Registry	17/06/2025	11063-276604006-276604045-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0	2019	40	0	0	40	6.41%
Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited	VCU	Verra Registry	17/06/2025	11064-276804888-276805002-VCS-VCU-997-VER-IN-1-1904-01012020-31122020-0	2020	115	0	0	115	18.43%
					Offset Totals:	**624**	**0**	**0**	**624**	**100%**

Co-benefits

Elgas have retired carbon offsets from five projects as outlined below:

- The Wind Power Project by Green Infra Renewable Energy Limited is in the Tamil Nadu state of India. The project aim is to generate a 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_2e 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 (NT), Wattle Glen Landfill Gas Project (QLD) & Copping Landfill Gas Project (TAS) captures and combusts methane gas generated at the landfill from legacy and non-legacy waste.

- The Intermodal Emissions Reduction Project is a 'group of vehicles' project to reduce emissions by replacing existing vehicles, modifying existing vehicles, changing energy sources or the mix of energy sources, and changing operational practices across various industry sectors in Australia. The vehicles in this project are both land vehicles and marine vessels.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Evidence of the offsets retired for Elgas' Climate Active certification.

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Australian Government
Clean Energy Regulator

18 June 2025 VC202425-00774

To whom it may concern,

Voluntary cancellation of units in ANREU
This letter is confirmation of the voluntary cancellation of units in the Australian National Registry of Emissions Units (ANREU) by ANREU account holder, VIRIDIOS CAPITAL PTY LTD (account number AU-3048).

The details of the cancellation are as follows:

Date of transaction		17 June 2025
Transaction ID		AU42122
Type of units		KACCU
Total Number of units		469
Block 1	**Serial number range**	8,345,218,296 - 8,345,218,390 (95 KACCUs)
	ERF Project	Intermodal Emissions Reduction Project – ERF102258
	Vintage	2021-22
Block 2	**Serial number range**	3,795,254,532 - 3,795,254,581 (50 KACCUs)
	ERF Project	Wattle Glen Landfill Gas Project – EOP100560
	Vintage	2019-20
Block 3	**Serial number range**	8,347,254,251 - 8,347,254,270 (20 KACCUs)
	ERF Project	Copping Landfill Gas Project – EOP100649
	Vintage	2022-23
Block 4	**Serial number range**	8,996,809,446 - 8,996,809,749 (304 KACCUs)
	ERF Project	Darwin Landfill Gas Project – EOP100102
	Vintage	2023-24
Transaction comment		Retired for and on behalf of Elgas Ltd ahead of CY 2024 Climate Active

Details of all voluntary cancellations in the ANREU are published on the Clean Energy Regulator's website, Voluntary cancellations register | Clean Energy Regulator (cer.gov.au).

CLEAN ENERGY REGULATOR

OFFICIAL

If you require additional information about the above transaction, please email CER-RegistryContact@cer.gov.au

Yours sincerely

David O'Toole
ANREU and International
NGER and Safeguard Branch
Scheme Operations Division

VC202425-00774

VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 17 Jun 2025, 40 Verified Carbon Units (VCUs) were retired on behalf of:

Elgas Ltd

Project Name

Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited

VCU Serial Number

11063-276604006-276604045-VCS-VCU-997-VER-IN-1-1904-01122019-31122019-0

Additional Certifications

Powered by APX

Climate Active

VERRA

Verified Carbon Standard

Certificate of Verified Carbon Unit (VCU) Retirement

Verra, in its capacity as administrator of the Verra Registry, does hereby certify that on 17 Jun 2025, 115 Verified Carbon Units (VCUs) were retired on behalf of:

Elgas Ltd

Project Name

Wind Power Project in Tamil Nadu by Green Infra Renewable Energy Limited

VCU Serial Number

11064-276804888-276805002-VCS-VCU-997-VER-IN-1-1904-01012020-31122020-0

Additional Certifications

Powered by APX

Climate Active

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 ($kgCO_2$-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)	6,323	0	0%
Jurisdictional renewables (LRET) (applied to ACT grid electricity)	1,576	0	0%
Large Scale Renewable Energy Target (applied to grid electricity only)	1,183,074	0	0%
Residual Electricity	5,219,472	4,749,720	0%
Total renewable electricity (grid + non grid)	**1,190,974**	**0**	**0%**
Total grid electricity	**6,410,446**	**4,749,720**	**0%**
Total electricity (grid + non grid)	**6,410,446**	**4,749,720**	**0%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**5,219,472**	**4,749,720**	
Scope 2	4,645,904	4,227,773	
Scope 3 (includes T&D emissions from consumption under operational control)	573,568	521,947	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	

Total renewables (grid and non-grid)	**18.58%**
Mandatory	**18.48%**
Voluntary	**0.10%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**4,227.77**
Residual scope 3 emissions (t CO_2-e)	**521.95**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**4,227.77**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**521.95**
Total emissions liability (t CO_2-e)	**4,749.72**

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	**100%**	**(kWh)**	**Scope 2 Emissions ($kgCO_2$-e)**	**Scope 3 Emissions ($kgCO_2$-e)**	**(kWh)**	**Scope 3 Emissions ($kgCO_2$-e)**
ACT	8,530	8,530	5,800	427	0	0
NSW	3,930,092	3,930,092	2,672,463	196,505	0	0
SA	126,873	126,873	31,718	10,150	0	0
VIC	1,532,842	1,532,842	1,210,945	107,299	0	0
QLD	740,574	740,574	540,619	111,086	0	0
NT	0	0	0	0	0	0
WA	0	0	0	0	0	0
TAS	71,535	71,535	8,584	715	0	0
Grid electricity (scope 2 and 3)	**6,410,446**	**6,410,446**	**4,470,130**	**426,181**	**0**	**0**
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)	**6,410,446**					

Residual scope 2 emissions (t CO_2-e)	**4,470.13**
Residual scope 3 emissions (t CO_2-e)	**426.18**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**4,470.13**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**426.18**
Total emissions liability	**4,896.31**

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)
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 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 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 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
Refrigerants	• Data was unavailable at the time of preparing the inventory and hence an uplift has been applied to account for this source.

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**).

There are no attributable emission sources that have been excluded from this product certification.

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. This action has been deferred because of organisational changes and the ability to allocate appropriate resources.	30 April 2027

APPENDIX D: OUTSIDE EMISSION BOUNDARY

N/A.

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