PUBLIC DISCLOSURE STATEMENT

WESFARMERS KLEENHEAT GAS PTY LTD

PRODUCT CERTIFICATION
FY2024-25

Australian Government

Climate Active
Public Disclosure Statement

An Australian Government Initiative

NAME OF CERTIFIED ENTITY	Wesfarmers Kleenheat Gas Pty Ltd
REPORTING PERIOD	1 July 2024 – 30 June 2025 [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.*
	Mussaret Nagree Chief Energy Transition, Environment and Government Relations Officer 30 June 2026

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

Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	2118 tCO_2-e
CARBON OFFSETS USED	100% ACCUs
RENEWABLE ELECTRICITY	18.20%
CARBON ACCOUNT	Prepared by: Wesfarmers Kleenheat Gas Pty Ltd
TECHNICAL ASSESSMENT	04/04/2022 Ndevr Environmental Next technical assessment due: FY 2025-26 report

Contents

2. CERTIFICATION INFORMATION

Description of product certification

This product certification is for the opt in carbon offset program offered by Kleenheat, which allows residential gas customers to contribute to Kleenheat acquiring offset units to help compensate for emissions resulting from a household's natural gas use.

- Functional unit: equals 1 gigajoule (GJ) of opt in natural gas consumed, with emissions expressed as tonnes of carbon dioxide emissions (CO_2-e) per GJ.
- Offered as: opt-in product.
- Life cycle: is considered as cradle-to-grave, assuming combustion of natural gas by the end user.

The responsible entity for this product certification is Wesfarmers Kleenheat Gas Pty Ltd, ABN 40 008 679 543 (Kleenheat).

This Public Disclosure Statement includes information for FY2024/25 reporting period.

Description of business

Kleenheat is part of Wesfarmers Chemicals, Energy and Fertilisers (WesCEF), a division of Wesfarmers Limited, which is registered at Level 14, Brookfield Place Tower 2, 123 St Georges Terrace, PERTH, WA 6000.

Kleenheat extracts liquified petroleum gas (LPG) from natural gas and manufacturers liquefied natural gas (LNG) at the Kleenheat Production Facility in Kwinana, Western Australia.

In addition, Kleenheat operates as a retailer of natural gas, serving residential and commercial markets in Western Australia. Kleenheat offers residential natural gas customers an opt-in product to offset greenhouse gas emissions associated with their use of natural gas purchased from Kleenheat.

Kleenheat commenced offering this product on 9 August 2022.

3. EMISSIONS BOUNDARY

Inside the emissions boundary

All emission sources listed in the emissions boundary are included in assessing emissions resulting from a household's use of natural gas.

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.

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**.

Outside the emissions boundary

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

Inside emissions boundary

Quantified

Natural gas sold

Advertising services

Business services

Computer and technical services

Computer hardware

Cleaning services

Electricity

Electronic office equipment

Fleet of vehicles

Postal and courier services

Printing and stationery

Telecommunications

Subscriptions

Staff commuting

Water usage

Waste

Working from home

Non-quantified

n/a

Excluded

n/a

Outside emission boundary

Non-attributable

Corporate activities not related to the retail of natural gas

Product process diagram

Cradle-to-grave boundary

Upstream emissions

Fuel production

- Emissions associated with natural gas extraction and product processing.

Transmission & distribution

- Emissions associated with the transmission and distribution of natural gas including fugitive losses.

Excluded emission sources

N/A

Production

Kleenheat Retail Activities

- Advertising services
- Business services
- Cleaning services
- Computer and technical services
- Computer hardware
- Electricity
- Electronic office equipment
- Fleet of vehicles
- Postal and courier services
- Printing and stationery
- Telecommunications
- Staff commuting
- Subscriptions
- Waste
- Water usage
- Working from home

Downstream emissions

Distribution

- Natural gas usage by end user

4. EMISSIONS REDUCTIONS

Emissions reduction strategy

Kleenheat's natural gas retailing business is part of WesCEF, which also includes CSBP Chemicals and Fertilisers, Australian Vinyls, and ModWood. Additionally, WesCEF holds a 50 per cent interest in Queensland Nitrates and the Covalent lithium mine and refinery and a 75 per cent interest in Australian Gold Reagents.

WesCEF has set a target of achieving net zero Scope 1 and Scope 2 emissions by 2050, outlined in its net zero roadmap[1]. The roadmap includes an interim target to reduce operational emissions by 30 per cent, relative to a 2020 baseline, by 2030. In setting its 2050 roadmap, WesCEF assumes that low-emissions technologies and emerging solutions, such as carbon capture, utilisation and storage, and low emissions ammonia technologies, will advance and become commercially viable and operate at scale well before 2050. WesCEF also assumes that government policy will remain supportive of climate action and technologies required to decarbonise. The assumptions underpinning WesCEF's targets will be regularly tested to ensure they are reasonable.

In May 2025, WesCEF implemented a new tertiary abatement technology at its newest nitric acid plant in Kwinana, Western Australia, which is expected to eliminate 98 per cent of nitrous oxide[2] emissions from the plant and is expected to deliver an 11 per cent reduction in WesCEF's operational emissions, relative to its 2020 baseline.

Kleenheat has not set specific emission reduction targets for its retailing activities. At this stage, setting targets with certainty and accuracy is complex due to the nature of the emissions and the relatively small contribution they make to Kleenheat's overall emissions. Nevertheless, Kleenheat continued to implement the emission reduction actions identified in its Product Disclosure Statement for 2023/24.

More than 99 per cent of emissions associated with natural gas products occur in the extraction, production, transportation, and combustion of natural gas, which are outside the direct control of Kleenheat and, therefore form part of its scope 3 emissions.

[1] Further information on WesCEF's net zero roadmap is available at **Wescef.com.au/Wescefs-roadmap-to-net-zero/**
[2] Nitrous oxide is a greenhouse gas with global warming potential 265 times that of carbon dioxide.

Emissions reduction actions

Emissions reduction activities to date:

- Developed a product offer for Kleenheat customers under the *Kleenheat Spark* platform, providing tailored packages, upfront cost estimates, and guidance for Perth households considering solar and battery installations. The offer enables customers to explore options to generate and use renewable electricity from rooftop solar systems at their homes.
- Continued to engage with key gas suppliers to better understand their emissions profiles. The majority of Kleenheat's suppliers have public net zero Scope 1 and Scope 2 targets. While obtaining detailed emissions data remains challenging, Kleenheat continues to collaborate with suppliers to enhance transparency across its supply chain.
- While we presently do not have emissions data, we anticipate that the following will contribute to a reduction in Kleenheat's scope 1 and 2 emissions: Completed an office relocation from Murdoch to the Perth CBD, with the fit out finished in late November 2025. Kleenheat's natural gas retail staff moved into a new office at 11 Mounts Bay Road in early December 2025. The new premises offer modern end-of-trip amenities and convenient access to public transport, supporting Kleenheat's objective to encourage sustainable commuting options for its team members. All fleet vehicles previously used by the natural gas retailing business have been sold.

5. EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO_2-e	Emissions intensity of the functional unit
Base year/Year 1:	2020-21	282,577 tCO_2-e	0.06 tCO_2-e/GJ
Year 2:	2022-23	317,584 tCO_2-e	0.06 tCO_2-e/GJ
Year 3:	2023-24	278,127 tCO_2-e	0.06 tCO_2-e/GJ
Year 4:	2024-25	278,824 tCO_2-e	0.06 tCO_2-e/GJ

Significant changes in emissions

Significant changes in emissions			
Attributable process	Previous year emissions (t CO_2-e)	Current year emissions (t CO_2-e)	Reason for change
No significant changes in emissions to disclose			

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

Certified brand name	Product/Service/Building/Precinct used
N/A	

Emissions summary

Emission source	tCO_2-e
Extraction, production, and transportation of natural gas and combustion by end user	276,919
Kleenheat retail activities (relating to the sales of residential natural gas)	1,905
Attributable emissions (tCO_2-e) ***(including 2,118 tCO_2-e of offset emissions from opt-in customers)***	278,824

Emissions associated with natural gas are calculated using an NGA-based emission factor that represents a combined lifecycle intensity, including upstream and downstream components. Due to the nature of this factor, emissions are not disaggregated by lifecycle stage.

Product offset liability	
Emissions intensity per functional unit	0.06 tCO_2-e/ Gigajoules (GJs)
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	37,811
Total emissions (tCO_2-e) to be offset	**2,118**

6. CARBON OFFSETS

Eligible offsets retirement summary

Offsets retired for Climate Active certification

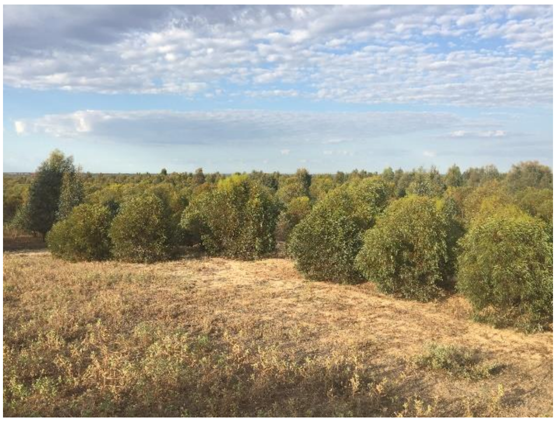
Type of offset unit	Quantity used for this reporting period	Percentage of total units used
Australian Carbon Credit Units (ACCUs)	2,118	100%

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
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	10/06/2022	3,766,055,686 – 3,766,008,185	2017-18	2,500	2,040	0	460	21.71%
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	16/08/2024	8,338,104,079 - 8,338,105,263	2021/22	1,185	0	0	1,185	55.94%
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	16/08/2024	8,338,103,764 – 8,338,103,892	2021/22	129	0	0	129	6.10%
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	16/08/2024	9,006,717,689 – 9,006,717,888	2021/22	200	0	42	158	7.46%
Carbon Conscious Carbon Capture Project 1	ACCU	ANREU	16/08/2024	8,338,103,893 - 8,338,104,078	2021/22	186	0	0	186	8.79%

Co-benefits

This project establishes permanent plantings of mallee eucalypt tree species on land that was predominantly used for agricultural purposes for at least five years prior to project commencement.[3] The 5,700ha of reforestation is contained on 14 properties within the Central and Northern Agricultural Regions of Western Australia; from 2009 to 2010, more than 6,000,000 native species mallee trees were planted on land previously cleared for dryland cropping and grazing. Registration as a Carbon Farming Initiative Project included a commitment to maintain the project forest for a minimum 100 years.

The project areas are in regions recognised as significantly over-cleared, and the reforestation is providing protective habitat for native flora and fauna, reducing wind and water erosion, in some cases reducing soil salinity, and some cases providing a useful environment for sheep and honeybees.



[3] Projects | Clean Energy Regulator

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
2. Other Recs	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									**N/A**

APPENDIX A: ADDITIONAL INFORMATION

Voluntary Cancellation Transaction

Transaction ID	AU22545
Current Status	Completed (4)
Status Date	10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Egan, Matthew James David
Transaction Approver	Argall, Peter Edward
Comment	Voluntary surrender on behalf of Kleenheat for its carbon neutral natural gas certification under the Climate Active Program.

Transferring Account

Account Number	AU-2171
Account Name	Wesfarmers Kleenheat Gas Pty Ltd
Account Holder	Wesfarmers Kleenheat Gas 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			EOP100636					2017-18		3,766,005,686 - 3,766,008,185	2,500

Transaction Status History

Status Date	Status Code
10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)	Completed (4)
10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)	Proposed (1)
10/06/2022 12:44:48 (AEST) 10/06/2022 02:44:48 (GMT)	Account Holder Approved (97)
10/06/2022 12:41:01 (AEST) 10/06/2022 02:41:01 (GMT)	Awaiting Account Holder Approval (95)

Transaction ID	AU35321
Current Status	Completed (4)
Status Date	16/08/2024 10:42:24 (AEST) 16/08/2024 00:42:24 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Chandra, Kristie
Transaction Approver	Gurney, Annabelle
Comment	Voluntary retirement on behalf of Kleenheat for its carbon neutral natural gas certification under the climate active program for FY25.

Transferring Account

Account Number	AU-3255
Account Name	Tasman Environmental Markets Australia Pty Ltd
Account Holder	Tasman Environmental Markets 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			EOP100636					2023-24		9,006,717,689 - 9,006,717,888	200
AU	KACCU	Voluntary ACCU Cancellation			EOP100636					2021-22		8,338,103,764 - 8,338,103,892	129
AU	KACCU	Voluntary ACCU Cancellation			EOP100636					2021-22		8,338,104,079 - 8,338,105,263	1,185
AU	KACCU	Voluntary ACCU Cancellation			EOP100636					2021-22		8,338,103,893 - 8,338,104,078	186

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 market-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 renewable electricity generated	0	0	0%
Total non-grid renewable 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)	133,098	0	18%
Residual Electricity	598,411	550,538	0%
Total renewable electricity (grid + non grid)	**133,098**	**0**	**18%**
Total grid electricity	**731,509**	**550,538**	**18%**
Total electricity (grid + non grid)	**731,509**	**550,538**	**18%**
Percentage of residual electricity consumption under operational control	100%		
Residual electricity consumption under operational control	**598,411**	**550,538**	
Scope 2	526,862	484,713	
Scope 3 (includes T&D emissions from consumption under operational control)	71,549	65,825	
Residual electricity consumption not under operational control	**0**	**0**	
Scope 3	0	0	.

Total renewables (grid and non-grid)	**18.20%**
Mandatory	**18.20%**
Voluntary	**0.00%**
Behind the meter	**0.00%**
Residual scope 2 emissions (t CO_2-e)	**484.71**
Residual scope 3 emissions (t CO_2-e)	**65.83**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**484.71**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**65.83**
Total emissions liability (t CO_2-e)	**550.54**

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	0	0	0	0	0	0
NSW	0	0	0	0	0	0
SA	0	0	0	0	0	0
VIC	0	0	0	0	0	0
QLD	0	0	0	0	0	0
NT	0	0	0	0	0	0
WA	731,509	731,509	373,069	43,891	0	0
TAS	0	0	0	0	0	0
Grid electricity (scope 2 and 3)	**731,509**	**731,509**	**373,069**	**43,891**	**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)	**731,509**					

Residual scope 2 emissions (t CO_2-e)	**373.07**
Residual scope 3 emissions (t CO_2-e)	**43.89**
Scope 2 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**373.07**
Scope 3 emissions liability (adjusted for already offset carbon neutral electricity) (t CO_2-e)	**43.89**
Total emissions liability	**416.96**

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)
NA	**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)
NA	**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.

NA – no attributable processes have been non-quantified in this reporting period.

Data management plan for non-quantified sources

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

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** (**less than 1% of emissions**).

N/A – no attributable processes have met all three exclusion criteria.

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
Kleenheat's corporate activities not related to the retail of natural gas.	N	N	N	N	N	Size: emissions source is not material compared to attributable emissions Influence: limited ability to materially influence the emissions from this source 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 are unlikely to consider this a relevant source of emissions for the product Outsourcing: We have not previously undertaken this activity within our emissions boundary and comparable products do not typically undertake this activity within their boundary.

APPENDIX E: OPT-IN PRODUCT ACTION PLAN

N/A

An Australian Government Initiative

Climate Active