



PUBLIC DISCLOSURE STATEMENT

VIVA ENERGY GROUP LIMITED, TRADING
AS VIVA ENERGY AUSTRALIA

DIESEL
PRODUCT CERTIFICATION (OPT-IN)
FY2024–25

Australian Government

Climate Active Public Disclosure Statement



NAME OF CERTIFIED ENTITY	Viva Energy Group Limited, (Trading as Viva Energy Australia)
REPORTING PERIOD	1 July 2024 – 30 June 2025 Arrears report
DECLARATION	<i>To the best of my knowledge, the information provided in this public disclosure statement is true and correct and meets the requirements of the Climate Active Carbon Neutral Standard.</i>  Georgia Coutts Company Secretary and Head of Sustainability 20/07/2026



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

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Version 10.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	4,693 tCO ₂ -e
CARBON OFFSETS USED	95% ACCUs, 5%VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Anthesis Australia
TECHNICAL ASSESSMENT	02/02/2022 Michaela Morris Ndevr Environmental Next technical assessment due: FY2025-26

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2. CERTIFICATION INFORMATION

Description of product certification

This product certification covers Viva Energy's diesel fuel products, which will be marketed as 'Climate Active carbon neutral' as an opt-in program for customers.

- Functional unit: one litre of diesel supplied.
- 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 diesel to capture and quantify the greenhouse gas (GHG) emissions associated with every step of the supply chain that generates carbon emissions. The analysis includes the breadth of the supply chain covering (but not limited to) the emissions associated with resource exploration, extraction, processing, transport and distribution, and end use combustion of the fuel.

For each 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 diesel.

The responsible entity for this product certification is Viva Energy Group Limited ABN 74626661032 (trading via Viva Energy Australia Pty Ltd).

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

Description of business

Viva Energy Group Limited (trading via Viva Energy Australia Pty Ltd) 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 1,000 Coles/Reddy Express, OTR and Liberty 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 around 80 airports and airfields across the country.

Viva Energy is a market leading manufacturer and supplier of diesel with a nationwide supply network via its refinery, terminals, depots and service stations. Acknowledging that the production, transportation and use of diesel is a contributing source of emissions, Viva Energy is exploring avenues to support their customers in achieving their emissions reduction ambitions by reducing the emissions associated with its fuel products as well as providing the opportunity for customer to opt-in to purchasing Climate Active certified carbon neutral fuel products.

In addition to marketing and selling Shell fuels through Shell branded retail service stations across the country, Viva Energy also offers a fuel card for its business and fleet customers, called Shell Card. Shell Card is a convenient payment method that allows business and fleet customers to manage their business' fuel needs and is accepted at Coles/Reddy Express, OTR and Liberty branded service stations nationally. Business to business customers who choose to purchase Viva Energy's diesel products, can "opt-in" when they pay using their Shell Card.

Viva Energy was launched in 2014, when Shell sold its downstream business in Australia. Viva Energy continues to use the Shell brand and retail Shell branded automotive fuels and lubricants in the country under a licence agreement with Shell Brands International AG.

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.

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 **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.

Inside emissions boundary

Quantified

Advertising

Business travel - accommodation

Business travel - flights

Business travel - vehicles taxis, car shares

Cleaning

Clothing

Combustion emissions

Downstream distribution

Electricity - purchased from grid

Employee commute

Food and catering

Freight

Fuel processing/refining

Gas usage in office/general building areas

IT hardware

Office consumables

Plant & equipment

Printing & stationery

Postage

Professional services

Raw material distribution

Raw material exploration

Raw material extraction

Repairs & maintenance

Telecommunications

Waste

Water

Non-quantified

N/A

Excluded

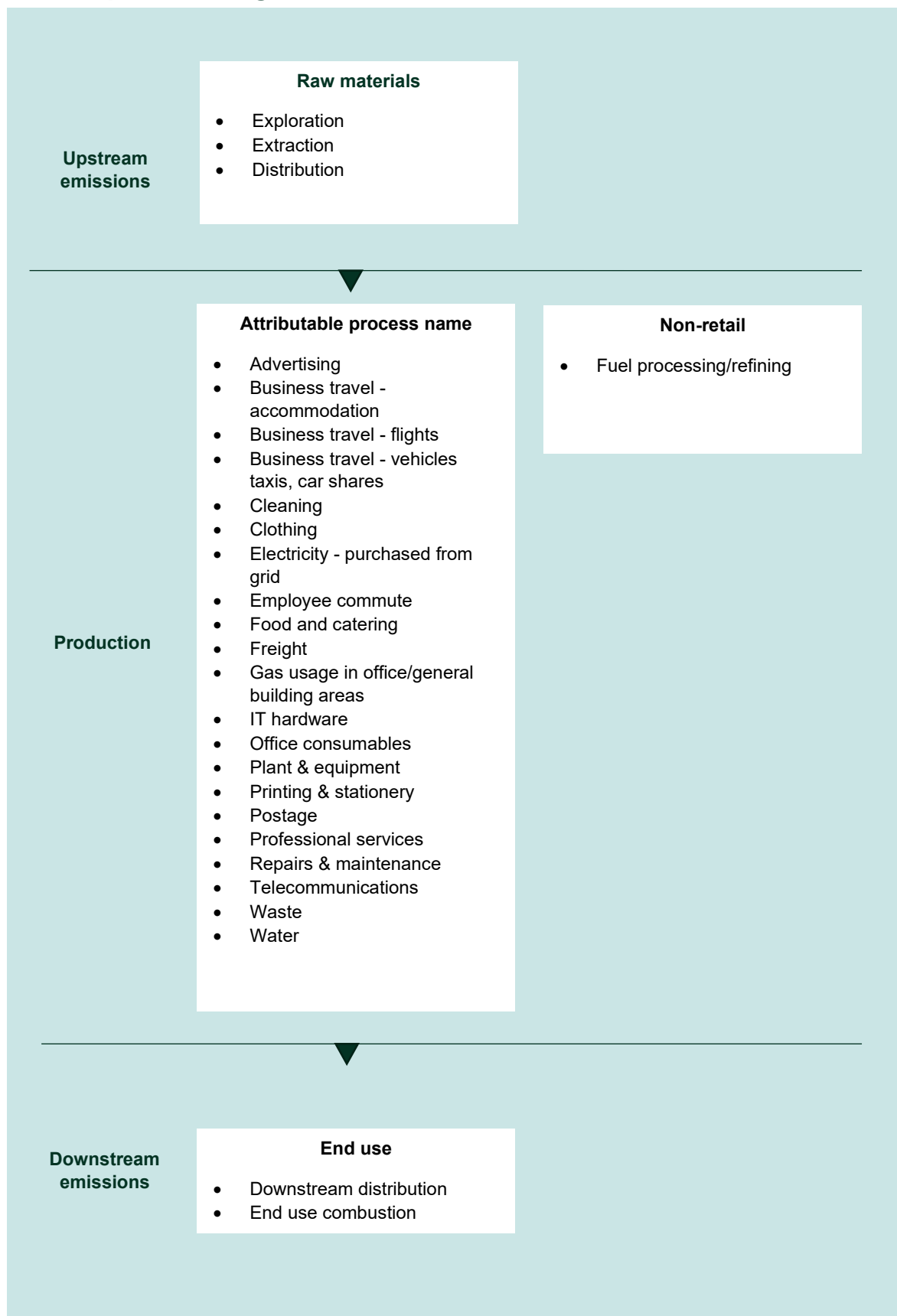
N/A

Outside emission boundary

Non-attributable

Any other emission sources related to organisational operations. (E.g.: Corporate subscriptions, Laboratory materials and equipment, sponsorship)

Product process diagram



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

On 24 November 2021, Viva Energy Group Limited (the **Company**) announced its ambition to reduce its scope 1 and 2 carbon emissions from its national operations, across the medium and long term follows:

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.
 - The rollout of solar and LED lighting and LGC inventory and future deliveries under a Power Purchasing agreement, to meet the 2030 target
2. Targeting a 10% reduction in emissions intensity of our refining operations by 2030
 - The refinery continues to be closely monitored and continues to track towards the 10% reduction target
3. Targeting net zero Scope 1 and 2 emissions across all operations by 2050.
 - The 2050 strategy remains a constant target with all long-term strategic thinking and application.

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 includes:

- Improving energy efficiency through installing rooftop solar and canopy LEDs at operational, convenience and Terminal/Depot sites.
- Implementing and investing in new assets and processes to improve energy efficiency at operational sites such as the installation or upgrading of fixed assets including solar, HVAC (i.e. Heating, Ventilation and Air-Conditioning) and refrigeration.
- Implementing energy efficiency projects, such as pumping optimisation, boiler upgrades and metering and monitoring, across our terminal network.
- Investing in long term Power Purchasing Agreements (PPA) that generate large-scale generation certificates to reduce a significant portion of our scope 2 emissions under Market-based reporting
- Investigating a degasification strategy, including reviewing the feasibility of solar power, batteries and equipment upgrades.
- Investigating the optimisation of accredited 'green' EV charging stations.
- Investigating Battery Energy Storage System opportunities.
- Converting single use 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.

Refining operations:

The Company has set a target of 10% emissions intensity¹ reduction for the Geelong refinery by 2030; through a combination of energy efficiency projects, operational optimisation initiatives:

- Equipment upgrades to improve efficiency;
- Operational efficiencies and design improvements;
- Electrification and degasification where possible and economically feasible;
- Assessment of a pipeline of energy efficiency projects with due consideration given to capital and operational expenditure vs the decarbonisation benefits that would be recognised;
- Research and development; and
- The Geelong Refinery will manage all compliance obligations under the Safeguard Mechanism, while prioritising on-site efficiency upgrades to lower the site's emissions intensity.

Viva Energy has publicly stated its ambitions in the context of energy transition, both with respect to emissions reductions, the transition to manufacturing and supplying lower carbon fuels, and ensuring energy security throughout. A power purchasing agreement was entered in 2024, with Acciona Wind

¹ Emissions intensity for the Geelong Refinery and is calculated as the operational emissions per unit energy of its high value products. This is calculated by dividing the combined Scope 1 and Scope 2 emissions of the refinery, by the energy content of high value refinery products, and is expressed in t CO₂-e / TJ. Scope 1 and 2 emissions are calculated in line with the National Greenhouse and Energy Reporting (Measurement) Determination 2008.

Farm, to receive LGCs until 2034, which will be utilised to support Net Zero Targets, or ensure that 40% of electricity use is from renewable sources.

With respect to the energy transition and security, a suite of initiatives is being developed and tested to support the transition to lower carbon fuels, and alternative energies. The Viva Energy Hub, which includes the Geelong refinery, is investing in a suite of major projects, including:

- i. Refinery upgrades to produce ultra-low sulphur gasoline to meet the new gasoline standard which start on the 15th of December 2025 (supported by the Commonwealth).
- ii. Developing commercial capacity, capability and supporting new government programs to deliver low carbon fuels through co-processing at the refinery. Following successful trials and with the right government policy and support, Viva Energy could manufacture lower carbon fuels and products using various alternative feedstocks.
- iii. Opened a first of its kind commercial scale hydrogen refuelling and EV charging station (supported by ARENA and the Victorian Government).
- iv. Working with Cleanaway to look at opportunities for advanced waste soft plastics recycling.
- v. Supporting customers with trials of sustainable, lower carbon fuels such as Renewable Diesel and Sustainable Aviation Fuel to support reducing their scope 1 emissions while having a positive impact on Viva Energy's scope 3.
- vi. While not related to the energy transition, with support from the Commonwealth we have constructed additional diesel storage in support of energy security.
- vii. Plans for a floating gas terminal, at the Geelong Refinery Energy Hub, are being scoped to provide a reliable gas supply to Southeastern Australia. The traditional source, Bass Straight wells, are forecast to run dry in 2027/28, so new sources of gas are required to support businesses, households and more broadly the energy transition.

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

By the end of 2025 we will have invested over \$30m in decarbonisation projects since announcing our carbon reduction ambitions in November 2021. The Packinox, an ultra-efficient heat exchanger, has been delivering 20ktpa of Scope 1 emissions reduction at the Geelong refinery since 2022, and we expect an additional 25ktpa of Scope 1 emissions reduction projects to commence operation in Q4 2025. New energy efficiency and decarbonisation projects are currently being scoped and assessed for inclusion in our pipeline of emission savings. Retail has invested \$12.6m on solar, LED and equipment upgrades since 2022.

Longer term Group ambition for net zero by 2050

Over the longer term, Viva Energy announced an ambition to achieve Net Zero Scope 1 and 2 emissions across all operations by 2050. The Geelong refinery's role in the energy market will adapt over time and we expect this may mean some repurposing of the refinery and its processing capability by 2050 to support Viva Energy and our customer's climate related ambitions. Our aim is to balance our role in supporting our customer's 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 balanced against the need to maintain reliable supply of traditional energy to keep the economy moving.

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit
Base year / Year 1:	2023–23	2,208	3.502
Year 2:	2023–24	4,353	3.405
Year 3:	2024–25	4,693	3.407

Life cycle stage	tCO ₂ -e
Upstream emissions	6,748,662.29
Production	102,637.40
Downstream emissions	27,024,093.33
Attributable emissions	33,875,393.02

The above table represents the emissions relating to all Diesel fuel products, inclusive of carbon neutral opt-in Diesel products.

Significant changes in emissions

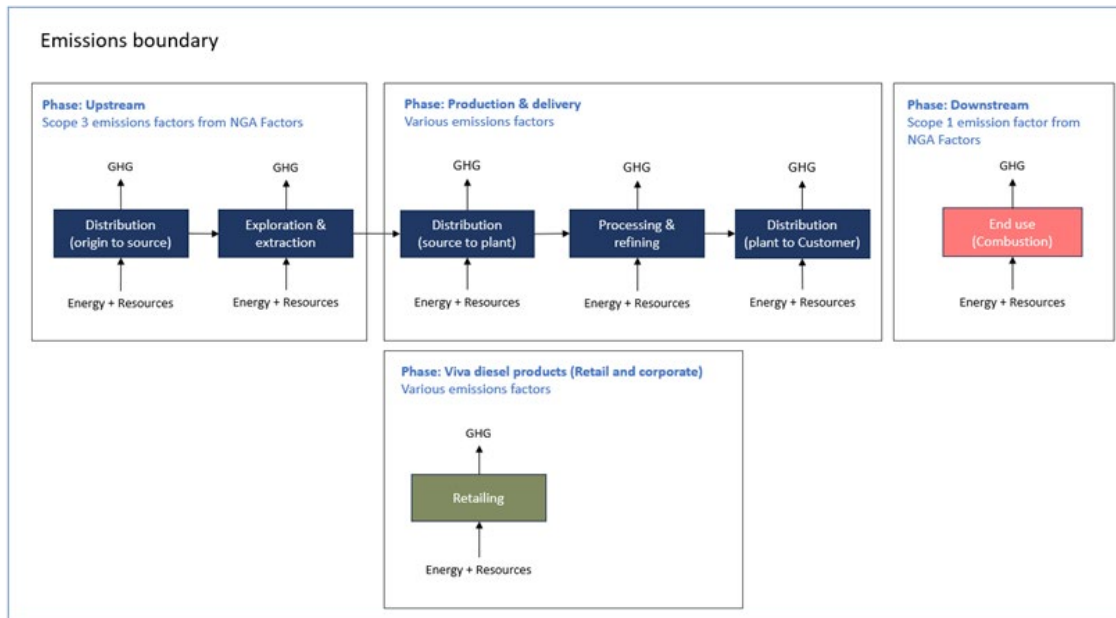
Significant changes in emissions			
Attributable process	Previous year emissions (t CO ₂ -e)	Current year emissions (t CO ₂ -e)	Reason for change
N/A			

Use of Climate Active carbon neutral products and services,

N/A

Emissions summary

The product inventory covers the sale of diesel fuel. Included are the emissions associated with resource extraction, upstream distribution and refining, the combustion related emissions, and emissions associated with Viva retailing activities



Life cycle stage	tCO ₂ -e
Upstream emissions	6,748,662.29
Production	102,637.40
Downstream emissions	27,024,093.33
Attributable emissions	33,875,393.02

The above table represents the emissions relating to all Diesel fuel products, inclusive of carbon neutral opt-in Diesel products.

Life cycle stage	tCO ₂ -e
Upstream emissions	934.94
Production	14.22
Downstream emissions	3,743.84
Attributable emissions	4,693

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

Product offset liability	tCO ₂ -e
Emissions intensity per functional unit	3.407 kgCO ₂ e/L
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1,377,292
Attributable emissions (tCO₂-e)	4,693.0

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)	4,457	95%
Verified Carbon Units (VCUs)	236	5%

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
Roghan Road Landfill Gas Project	ACCU	ANREU	13 Feb 2024	8,324,305,673 – 8,324,306,672	2020-21	1,000	806	0	194	4%
Byrock Station Regrowth Project ²	ACCU	ANREU	23 Mar 2023	3,775,763,461 – 3,775,764,060	2018-19	600	281	0	319	7%
Byrock Station Regrowth Project, NSW	ACCU	ANREU	02 Aug 2022	3,775,763,350 - 3,775,763,374	2018-19	25	0	0	25	1%
Byrock Station Regrowth Project, NSW	ACCU	ANREU	02 Aug 2022	3,775,763,375 - 3,775,763,460	2018-19	86	0	0	86	1.7%
'The Range' Forest Regeneration Project ³	ACCU	ANREU	16 Aug 2024	3,786,010,771 - 3,786,013,404	2018-19	2,634	95	54	2,485	53%
Southwell Station	ACCU	ANREU	14 Jan 2025	8,998,008,925 - 8,998,009,924	2023-24	1,000	0	0	1,000	21%

² Offsets from Byrock Station Regrowth Project, NSW have been used across multiple [Viva Energy Certifications](#)

³ Offsets from the Range' Forest Regeneration Project, NSW have been used between Marine and Diesel [Viva Energy Certifications](#)

Southwell Station	ACCU	ANREU	11 Jun 2025	8,998,009,925 - 8,998,011,924	2023-24	2,000	0	1,666	334	7%
Trilby Native Forest Protection Project	ACCU	ANREU	23 Oct 2023	8,333,364,757 – 8,333,365,256	2021-22	500	20	466	14	0.3%
Katingan Peatland Restoration and Conservation Project	VCU	Verra	24 Jun 2024	10364-207405360-207410359-VCS-VCU-263-VER-ID-14-1477-01012019-31122019-1	2019	5,000	0	4,764	236	5%

Co-benefits

Viva Energy sources credible and high integrity offsets. The following table provides a summary of the co-benefits provided by the offset projects purchased and retired by Viva Energy for this reporting period.

Project name and location	Co-benefits
Human Induced Regeneration (HIR) project named Byrock Station Regrowth project in the Brewarrina local government area in regional NSW	• Environmental benefits such as improved agricultural productivity, soil health and water quality resulting in enhanced ecosystem services to support native vegetation and fauna, help protect native plant and animal species and reduced wind and water erosion. • Social benefits such as reinvestment into local economies and communities and creating local jobs.
Avoided deforestation project named Trilby Native Forest Project in regional NSW	• Environmental benefits such as supporting local ecosystem and protecting habitat for native wildlife; improved soil condition and increased groundcover. • Social benefits such as reinvestment into local communities and job creation.
Landfill Gas project named Roghan Road Landfill Gas Project located in Brisbane, Queensland.	• Environmental benefits such as capturing and converting methane into clean energy thereby reducing greenhouse gas emissions. By 2022, 4.5m tonnes of carbon dioxide had been prevented from entering the earth's atmosphere. • Dual environmental benefit whereby the methane captured from the landfill is used as a fuel in the bioenergy facilities to generate renewable electricity, resulting in a dual environmental benefit for the environment.

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A.

APPENDIX A: ADDITIONAL INFORMATION

Transaction ID	AU33346
Current Status	Completed (4)
Status Date	24/04/2024 08:46:25 (AEST) 23/04/2024 22:46:25 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account

Account Number	AU-2491
Account Name	Viva Energy Australia Ltd
Account Holder	Viva Energy Australia 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			EOP100108					2021-22		8,335,120,421 - 8,335,120,614	194
AU	KACCU	Voluntary ACCU Cancellation			EOP100108					2020-21		8,324,306,673 - 8,324,307,365	693

Transaction ID	AU23261
Current Status	Completed (4)
Status Date	02/08/2022 07:52:29 (AEST) 01/08/2022 21:52:29 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Gillett, Brendan Lawrence
Transaction Approver	Van Zyl, Benjamin John
Comment	Product Allocation - Chemicals. Voluntarily surrendered on behalf of Viva Energy for use towards its suite of carbon neutral products certified under the Climate Active framework

Transferring Account

Account Number	AU-2491
Account Name	Viva Energy Australia Ltd
Account Holder	Viva Energy Australia 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			EOP101115					2018-19		3,775,763,350 - 3,775,763,374	25

Transaction ID	AU23262
Current Status	Completed (4)
Status Date	02/08/2022 07:54:02 (AEST) 01/08/2022 21:54:02 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Gillett, Brendan Lawrence
Transaction Approver	Van Zyl, Benjamin John
Comment	Product Allocation - Bitumen. Voluntarily surrendered on behalf of Viva Energy for use towards its suite of carbon neutral products certified under the Climate Active framework

Transferring Account

Account Number	AU-2491
Account Name	Viva Energy Australia Ltd
Account Holder	Viva Energy Australia 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			EOP101115					2018-19		3,775,763,375 - 3,775,763,460	86

Transaction ID	AU32201
Current Status	Completed (4)
Status Date	13/02/2024 13:46:14 (AEDT) 13/02/2024 02:46:14 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account

Account Number	AU-2491
Account Name	Viva Energy Australia Ltd
Account Holder	Viva Energy Australia 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			EOP100108					2020-21		8,324,305,673 - 8,324,306,672	1,000

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	Lai, 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		Acquiring Account	
Account Number	AU-2813	Account Number	AU-1068
Account Name	Jarden Australia Pty Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Jarden Australia Pty Ltd	Account Holder	Commonwealth of Australia

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			EQF100894					2021-22		8,329,763,568 - 8,329,763,901	334

Transaction ID	AU30934
Current Status	Completed (4)
Status Date	26/11/2023 13:17:32 (AEDT) 26/11/2023 02:17:32 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account		Acquiring Account	
Account Number	AU-2491	Account Number	AU-1068
Account Name	Viva Energy Australia Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Viva Energy Australia Ltd	Account Holder	Commonwealth of Australia

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			EQF100108					2020-21		8,324,305,181 - 8,324,305,672	508

Transaction ID	AU34965
Current Status	Completed (4)
Status Date	24/07/2024 16:07:16 (AEST) 24/07/2024 06:07:16 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account		Acquiring Account	
Account Number	AU-2491	Account Number	AU-1068
Account Name	Viva Energy Australia Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Viva Energy Australia Ltd	Account Holder	Commonwealth of Australia

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			EQF100295					2018-19		3,779,640,099 - 3,779,640,903	805

Transaction ID	AU41938
Current Status	Completed (4)
Status Date	11/06/2025 15:22:26 (AEST) 11/06/2025 05:22:26 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account		Acquiring Account	
Account Number	AU-2491	Account Number	AU-1068
Account Name	Viva Energy Australia Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Viva Energy Australia Ltd	Account Holder	Commonwealth of Australia

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			EQF100539					2023-24		8,998,009,925 - 8,998,011,924	2,000

Transaction ID	AU26673
Current Status	Completed (4)
Status Date	23/03/2023 12:57:58 (AEDT) 23/03/2023 01:57:58 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Thomas, Chacko
Transaction Approver	Garces, Maria Fe
Comment	Voluntarily surrendered on behalf of Viva Energy for use towards its suite of carbon neutral products certified under the Climate Active framework

Transferring Account

Account Number	AU-2491
Account Name	Viva Energy Australia Ltd
Account Holder	Viva Energy Australia 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			EOP100108					2020-21		8,324,305,365 - 8,324,305,164	1,800
AU	KACCU	Voluntary ACCU Cancellation			EOP101115					2018-19		3,775,763,461 - 3,775,764,060	600

Transaction ID	AU19748
Current Status	Completed (4)
Status Date	20/09/2021 15:03:34 (AEST) 20/09/2021 05:03:34 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lal, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q4 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		8,329,763,902 - 8,329,764,234	333

Transaction ID	AU19747
Current Status	Completed (4)
Status Date	20/09/2021 15:04:41 (AEST) 20/09/2021 05:04:41 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lal, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q3 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		8,329,762,818 - 8,329,763,150	333

Transaction ID	AU19748
Current Status	Completed (4)
Status Date	20/09/2021 15:03:34 (AEST) 20/09/2021 05:03:34 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lai, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q4 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		8,329,763,902 - 8,329,764,234	333

Transaction ID	AU19748
Current Status	Completed (4)
Status Date	20/09/2021 15:03:34 (AEST) 20/09/2021 05:03:34 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lai, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q4 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		8,329,763,902 - 8,329,764,234	333

Transaction ID	AU19747
Current Status	Completed (4)
Status Date	20/09/2021 15:04:41 (AEST) 20/09/2021 05:04:41 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lal, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q3 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		8,329,762,818 - 8,329,763,150	333

Transaction ID	AU19748
Current Status	Completed (4)
Status Date	20/09/2021 15:03:34 (AEST) 20/09/2021 05:03:34 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lal, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q4 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		8,329,763,902 - 8,329,764,234	333

Transaction ID	AU19748
Current Status	Completed (4)
Status Date	20/09/2021 15:03:34 (AEST) 20/09/2021 05:03:34 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Lai, Dini Lestari
Transaction Approver	Jackson, Philip Arthur
Comment	Viva Energy Australia has retired these credits for Q4 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		8,329,763,902 - 8,329,764,234	333

Transaction ID	AU30326
Current Status	Completed (4)
Status Date	23/10/2023 16:13:29 (AEDT) 23/10/2023 05:13:29 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Thomas, Chacko
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account

Account Number	AU-2491
Account Name	Viva Energy Australia Ltd
Account Holder	Viva Energy Australia 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			EOP100842					2021-22		8,333,364,757 - 8,333,365,256	500

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	Lai, 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			EOP100826					2021-22		8,329,763,568 - 8,329,763,901	334

RETIRED UNITS																
From Vintage	To Vintage	Serial Number	Quantity of Units	Unit Type	Project ID	Project Name	Project Type	Additional Issuance Certifications	Origination Program	Project Site Data/Province	Project Country/Region	Account Holder	Retirement Reason	Beneficial Owner	Retirement Reason Details	Date of Retirement
01/01/2019	31/12/2019	10364-207405300-207410358-VCS-VCU-263-VER ID-14-1477-01012019-31122019-1	5000	VCU	1477	Kalingan Peatland Restoration and Conservation Project	Agriculture, Forestry and Other Land Use	CCB-Biodiversity Gold, CCB-Climate Gold, CCB-Community Gold		Central Kalimantan	Indonesia (ID)	Vital Asia Pty Ltd	Retirement for Person or Organization	Viva Energy Australia	Retired for use towards Viva Energy's Carbon Neutral Product Suite certified under the Climate Active framework	24/06/2024
1 - 1 - 1																

Transaction ID	AU35361
Current Status	Completed (4)
Status Date	16/08/2024 09:30:51 (AEST) 15/08/2024 23:30:51 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark

Transferring Account		Acquiring Account	
Account Number	AU-2491	Account Number	AU-1068
Account Name	Viva Energy Australia Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Viva Energy Australia Ltd	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			ERF105116					2018-19		3,786,010,771 - 3,786,013,404	2,634

Transaction ID	AU38598
Current Status	Completed (4)
Status Date	14/01/2025 16:02:16 (AEDT) 14/01/2025 05:02:16 (GMT)
Transaction Type	Cancellation (4)
Transaction Initiator	Garces, Maria Fe
Transaction Approver	Stock, Patrick Russell
Comment	Voluntarily surrendered for use towards suite of carbon neutral products certified under the Climate Active Trademark.

Transferring Account		Acquiring Account	
Account Number	AU-2491	Account Number	AU-1068
Account Name	Viva Energy Australia Ltd	Account Name	Australia Voluntary Cancellation Account
Account Holder	Viva Energy Australia Ltd	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			EOP100539					2023-24		8,998,008,925 - 8,998,009,924	1,000

APPENDIX B: ELECTRICITY SUMMARY

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

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

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**.

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

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						Justification
	Size	Influence	Risk	Stakeholders	Outsourcing	
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 the product. 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.

APPENDIX E: OPT-IN PRODUCT ACTION PLAN

N/A



An Australian Government Initiative

