



PUBLIC DISCLOSURE STATEMENT

**POWERSHOP AUSTRALIA PTY LTD
GAS PRODUCT CERTIFICATION
CY24**

Australian Government

Climate Active Public Disclosure Statement

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An Australian Government Initiative



NAME OF CERTIFIED ENTITY	Powershop Australia Pty Ltd
REPORTING PERIOD	Calendar year 1 January 2024 – 31 December 2024 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>  Michael Benveniste GM Commercial & Future Energy B2C 7/4/2026



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

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Version 9.

1.CERTIFICATION SUMMARY

TOTAL EMISSIONS OFFSET	77,093 tCO ₂ -e
CARBON OFFSETS USED	100% VCUs
RENEWABLE ELECTRICITY	N/A
CARBON ACCOUNT	Prepared by: Environmental Resources Management Australia Pty Ltd (ERM)
TECHNICAL ASSESSMENT	Date: 12/2024 Prepared by: ERM Next technical assessment due: CY 2027

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2.CERTIFICATION INFORMATION

Description of product certification

This product certification is for the carbon neutral gas product plans sold to customers by Powershop Australia Pty Ltd (“Powershop”) during calendar year 2024.

- Functional unit: **gigajoules (GJ)** of gas sold per customer
- Offered as: opt-in
- Life cycle: cradle-to-grave

The responsible entity for this product certification is Powershop Australia Pty Limited, ABN 41 154 914 075.

This Public Disclosure Statement includes information for CY2024 reporting period.

Description of business

Powershop is owned by Shell Energy Operations Pty Ltd, which is a wholly owned subsidiary of Shell plc and part of the global Shell group. Powershop acquires and retires offsets that meet the Climate Active Carbon Neutral Standard for its eligible, designated carbon neutral gas product plans. These offsets are equal to the emissions associated with gas usage of customers on Powershop’s designated carbon neutral product plans, and the customers did not need to take any further action to access this benefit if they had signed up for an eligible, designated carbon neutral gas product plan. Powershop also has a separate accreditation for its carbon neutral electricity product plan.

This certification and Public Disclosure Statement (PDS) covers Powershop’s Carbon Neutral Gas Product certification under the Climate Active Carbon Neutral Standard for CY2024 reporting period. This PDS describes:

- Emissions associated with gas sold to customers on Powershop’s carbon neutral gas product plans;
- How we define and measure those emissions; and
- How we use offsets that meet the requirements of Climate Active to offset the emissions associated with the gas sold to customers under Powershop’s carbon neutral gas product plans.

The emissions attributable to Powershop’s business operations for calendar year 2024 have been captured within the Electricity and Gas Product certifications, apportioned on the basis of the number of customers for each product’s eligible carbon neutral plan.

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.

Inside emissions boundary

Quantified

- Extraction, production and distribution
- Fugitive losses from low pressure pipelines
- Combustion of gas by the customer

Organisational boundary:*

- Accommodation and facilities
- Cleaning and Chemicals
- Climate Active Carbon Neutral Products and Services
- Electricity
- Food
- ICT services and equipment
- Office equipment & supplies
- Postage, courier and freight
- Professional Services
- Stationary Energy (gaseous fuels)
- Stationary Energy (liquid fuels)
- Taxis
- Transport (Air)
- Transport (Land and Sea)
- Waste
- Water
- Working from home

Non-quantified

N/A

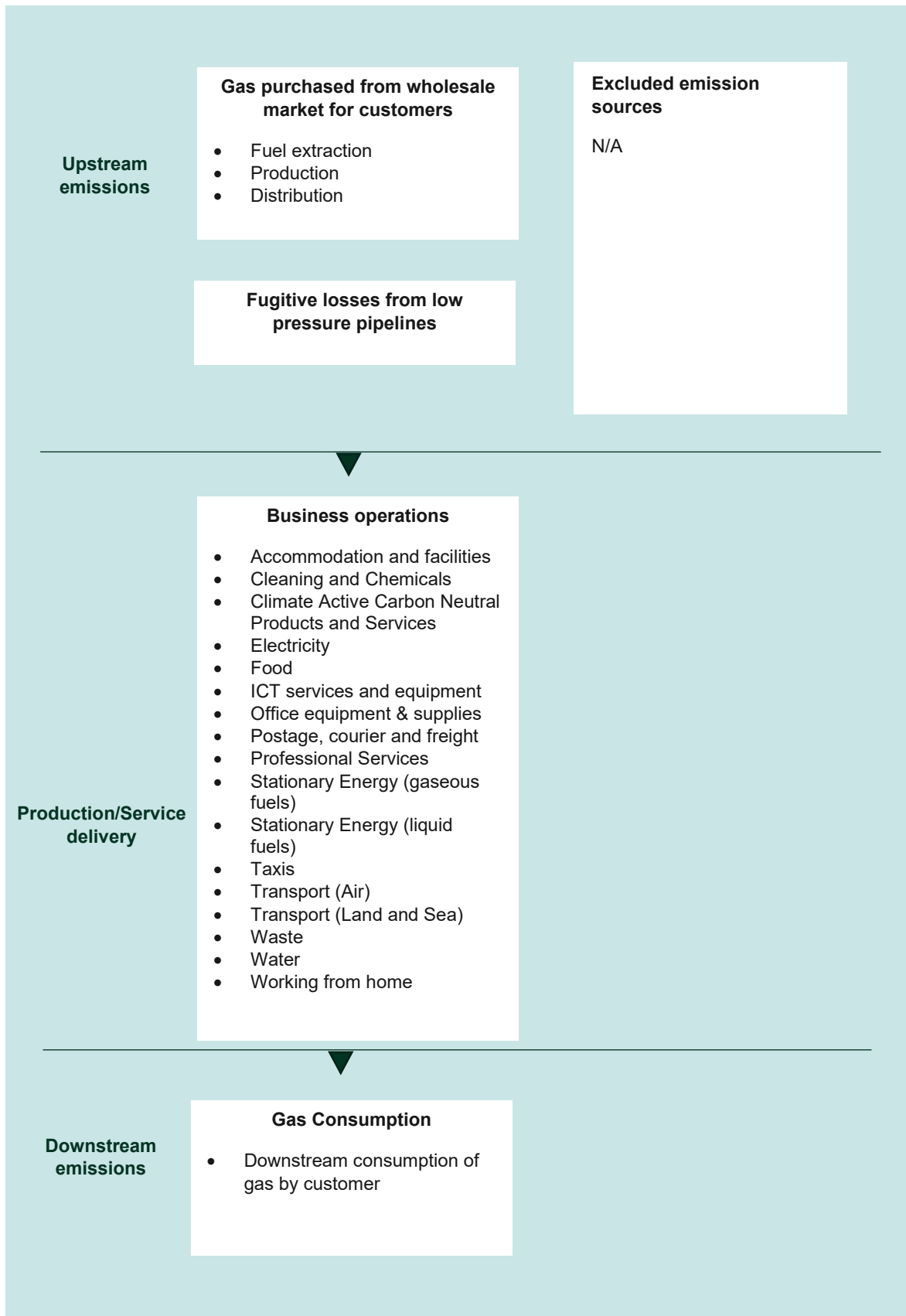
Outside emission boundary

Non-attributable

N/A

Product / Service process diagram

The following diagram is cradle-to-grave.



4.EMISSIONS REDUCTIONS

Emissions reduction strategy

Powershop is part of the global Shell group. Unless otherwise stated, references to “Shell” are references to the global Shell group, and references to “Shell Energy” are references to Shell’s business in Australia, which Powershop is part of. Information about Shell’s climate targets and emissions transition strategy is available at <https://www.shell.com/sustainability/our-climate-target.html> and <https://www.shell.com/sustainability/our-climate-target/shell-energy-transition-strategy.html>.

For the purposes of the Climate Active Gas Product certification, Powershop procures gas from suppliers. The emissions intensity of the gas is largely dependent on the suppliers’ production and distribution activities, as well as the method of consumption by the end user. Powershop does not currently have a specific strategy for reducing the emissions intensity of this gas product certified under Climate Active beyond carbon offsetting and providing customers insights and access to how they use the energy.

The information in this section is current in June 2025 and includes activities and developments during calendar year 2024.

Shell’s climate target

Shell has set a target to become a net-zero emissions energy business by 2050.¹ Shell’s net-zero target includes emissions from its operations, as well as from the end-use of all the energy products sold. The metrics used to track progress against its energy transition targets and ambition include:

- Halving Scope 1 and 2 emissions under its operational control by 2030, on a net basis, compared with 2016. Scope 1 emissions come directly from its operations, and Scope 2 from the energy it buys to run its operations.
- Maintaining methane emissions intensity for operated oil and gas assets below 0.2% and achieve near-zero methane emissions intensity by 2030.
- Reducing the net carbon intensity (NCI) of the products sold by 15-20% by 2030. NCI measures emissions associated with each unit of energy its sells². It reflects changes in sales of oil and gas products, and changes in sales of low- and zero-carbon products - such as biofuels and renewable electricity. Reducing the NCI of the products its sells requires action by both Shell and its customers, with the support of governments and policymakers to create the right conditions for change.

Shell also has an ambition to reduce customer emissions from the use of its oil products by 15-20% by 2030, Scope 3 Category 11 (2021 baseline)³.

¹ <https://www.shell.com/sustainability/our-climate-target.html>

² Shell’s net carbon intensity is the average intensity, weighted by sales volume, of the energy products sold by Shell. It is tracked, measured and reported using our Net Carbon Footprint (NCF) methodology

³ Customer emissions from the use of our oil products (Scope 3, Category 11) were 517 million tonnes carbon dioxide equivalent (CO₂e) in 2023 and 569 million tonnes CO₂e in 2021.

Shell Energy in Australia

Shell Energy provides the energy businesses and households need for today and tomorrow.

Our business invests, trades and retails energy to help power Australia's energy transition – from renewables and firming assets to serving industries, homes, and communities through our retail businesses.

Our portfolio of gas-fired peaking power stations, battery storage, wind and solar generation supports energy security and reliability. Further details can be found at <https://shellenergy.com.au/decarbonisation>.

Shell Energy is Australia's largest electricity retailer to commercial and industrial businesses, recognised for our market-leading customer service⁴. We offer business electricity, gas, environmental products and smart energy solutions. Our residential business, Powershop, provides greater choice and confidence to households and small businesses to help them take control of their energy through multiple energy plan options and digital tools.

Powershop

Powershop is a part of Shell Energy Australia and sells energy to homes and businesses in VIC, NSW, south-east QLD and SA. Powershop is committed to enabling a better energy future for our customer's lifestyles.

Powershop's Carbon Neutral Gas Product has been certified with Climate Active since 2018. In line with Shell Group's climate targets, Powershop is committed to helping Australia get to net zero emissions by 2050.

Emission reduction actions

Powershop procures gas from suppliers, the emissions intensity of the gas is largely dependent on the suppliers' production and distribution activities. Powershop's emission reduction actions focus on helping residential and small businesses understand the method and impact of their consumption through the following actions to reduce emissions from gas product.

Activity	Actions
Education and insights Powershop app allows customers to track and manage their energy usage, to help understand and therefore be able to reduce their carbon footprint and costs.	App download incentives and communications Powerpack promotions, including savings powerpacks, and other communications to encourage and incentivise download and use of the app, which assists in raising awareness of seasonal usage (for example larger winter gas usage) and thus help customers manage their energy usage and costs, and inform decisions on use of different energy appliances.

⁴ By load, based on Shell Energy analysis of publicly available data (current at August 2024). Utility Market Intelligence (UMI) survey of large commercial and industrial electricity customers of major electricity retailers, including Shell Energy by independent research company NTF Group in 2011-2024

5.EMISSIONS SUMMARY

Emissions over time

Emissions since base year			
		Total tCO ₂ -e	Emissions intensity of the functional unit (tCO ₂ -e / gigajoule)
Base year:	2018	10,323	0.055
Year 1:	2019	57,185	0.055
Year 2:	2020	94,129	0.056
Year 3:	2021	103,921	0.056
Year 4:	2022	113,047	0.056
Year 5:	2023	102,727	0.062
Year 6:	2024	77,093	0.062

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
Upstream emissions	16,135	12,563	A decrease of 22% is due to a reduction in the amount delivered to customers and combusted (GJ), and a slight change in the mix of fuel delivered by state.
Downstream emissions	85,675	63,967	A decrease of 25% is due to a reduction in the amount delivered to customers and combusted (GJ).

Emissions summary

Life cycle stage / Attributable process / Emission source	tCO ₂ -e
Overall product emissions	76,530
Organisational component	563
Attributable emissions (tCO₂-e)	77,093

Product / Service offset liability	
Emissions intensity per functional unit	0.062
Emissions intensity per functional unit including uplift factors	N/A
Number of functional units covered by the certification	1,241,353.24
Total emissions (tCO₂-e) to be offset	77,093

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
Verified Carbon Units (VCUs)	77093	100.00%

Project name	Type of offset unit	Registry	Date retired	Serial number	Vintage	Total quantity retired	Quantity used in previous reporting periods	Quantity banked for future reporting periods	Quantity used for this reporting period	Percentage of total used this reporting period
WIND POWER PROJECT BY M/S DHARIWAL INDUSTRIES LTD. AND M/S R. M. DHARIWAL (HUF)	VCU	Verra Registry	1/02/2024	13172-475270286-475296557-VCS-VCU-997-VER-IN-1-840-01012017-31122017-0	2017	26,272	0	0	26,272	34.08%
WIND POWER PROJECT BY M/S DHARIWAL INDUSTRIES LTD. AND M/S R. M. DHARIWAL (HUF)	VCU	Verra Registry	1/02/2024	13173-475296558-475322656-VCS-VCU-997-VER-IN-1-840-01012016-31122016-0	2016	26,099	0	0	26,099	33.85%
WIND POWER PROJECT BY M/S DHARIWAL INDUSTRIES LTD. AND M/S R. M. DHARIWAL (HUF)	VCU	Verra Registry	1/02/2024	13175-475342348-475370131-VCS-VCU-997-VER-IN-1-840-01012018-31122018-0	2018	27,784	0	3,062	24,722	32.07%

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 BY M/S DHARIWAL INDUSTRIES LTD. AND M/S R. M. DHARIWAL (HUF)	VCU	Verra Registry	1/02/2024	13689-522127462-522148347-VCS-VCU-997-VER-IN-1-840-01012019-31122019-0	2019	20,886	13,058	7,828	0	0.00%
Lingbi County Wastewater Treatment Plant Project	VCU	Verra Registry	3/02/2025	14819-628633681-628686643-VCS-VCU-1310-VER-CN-13-2614-17022020-31122020-0	2020	52,963	0	52,963	0	0.00%
Offset Totals:						154,004	13058	63,853	77,093	100%

7. RENEWABLE ENERGY CERTIFICATE (REC) SUMMARY

Renewable Energy Certificate (REC) Summary

N/A

APPENDIX A: ADDITIONAL INFORMATION

N/A

APPENDIX B: ELECTRICITY SUMMARY

N/A

APPENDIX C: INSIDE EMISSIONS BOUNDARY

Non-quantified emission sources

The following emissions sources have been assessed as attributable, are captured within the emissions boundary, but are not measured (quantified) in the carbon inventory. These emissions are accounted for through an uplift factor. They have been non-quantified due to one of the following reasons:

1. **Immaterial** <1% for individual items and no more than 5% collectively
2. **Cost effective** Quantification is not cost effective relative to the size of the emission but uplift applied.
3. **Data unavailable** Data is unavailable but uplift applied. A data management plan must be put in place to provide data within 5 years.
4. **Maintenance** Initial emissions non-quantified but repairs and replacements quantified.

Relevant non-quantified emission sources	Justification reason
N/A	N/A

Excluded emission sources

Attributable emissions sources can be excluded from the carbon inventory, but still considered as part of the emissions boundary if they meet **all three of the below criteria**. An uplift factor may not necessarily be applied.

1. A data gap exists because primary or secondary data cannot be collected (**no actual data**).
2. Extrapolated and proxy data cannot be determined to fill the data gap (**no projected data**).
3. An estimation determines the emissions from the process to be **immaterial**).

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

Data management plan for non-quantified sources

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

The data management plan below outlines how more rigorous quantification can be achieved for material (greater than 1%) non-quantified emission sources.

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
N/A	-	-	-	-	-	N/A



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