

GHG Emissions Calculation Methodology 2025



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1. Introduction

This document provides information on organisational boundaries, measurement approaches, data sources, assumptions and estimation techniques used to calculate Ampol's Scope 1, Scope 2 and Scope 3 greenhouse gas emissions for the reporting period ended 31 December 2025.

1.1. Basis of Preparation

This Greenhouse Gas Emissions (GHG) Calculation Methodology has been prepared to support Ampol Limited's climate-related disclosures in accordance with AASB S2 – *Climate-related Disclosures*, as issued under the Australian Sustainability Reporting Standards. Ampol has applied the Australian Sustainability Reporting Standard AASB S2025-1 *Amendments to Greenhouse Gas Emissions Disclosures* which allows it to align its Australian emissions reporting to the National Greenhouse Gas Emissions Reporting (NGERs) methodology rather than the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004).

Ampol has adopted the transitional relief provided under Australian Sustainability Reporting Standard AASB S2 paragraph C4(b) which allows it to not disclose Scope 3 greenhouse gas emissions in its first annual reporting period. In adopting this transition relief, Ampol has elected to voluntarily report selected Scope 3 greenhouse gas emissions to provide additional transparency.

1.2. Definitions

Please refer to Section 5 for a list of all definitions and acronyms used within this document.

1.3. Methodology for calculation of energy consumption and GHG Emissions

Scope 1 and 2 GHG emissions are measured in accordance with the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) with reference to additional guidance from the GHG Protocol: Scope 2 Guidance (An amendment to the GHG Protocol Corporate Standard), except for Ampol's Australian assets and operations that are within the scope of NGERs, which is a specific GHG regulatory reporting regime in Australia that applies to those assets and operations.

Voluntarily disclosed Scope 3 emissions are calculated in accordance with the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011).

Ampol prioritises data that reflects our actual GHG emissions based on operational activities or activities in our value chain. Where this data does not exist or is not practically available, we rely on estimates using proxies such as emission factors combined with known information about our or value chain partners' economic output.

1.4. Organisational Boundary

Ampol applies an operational control¹ approach to define its organisational boundary consistent with NGERs and the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) as follows:

- if Ampol or one of its subsidiaries has the full authority to introduce and implement any or all of the following for the operation or facility:
 - operating policies
 - health and safety policies
 - environmental policies
- Ampol reports 100% of energy consumption and Scopes 1 and 2 emissions from operations over which Ampol or one of its subsidiaries has operational control
- excludes energy consumption and GHG emissions from operations in which Ampol owns an interest but does not have operational control. These are captured in the Scope 3 inventory Category 15.

Refer to the Consolidate Entity Disclosure Statement in the Financial Report section of the Annual Report for a list of entities that fall under Ampol's operational control.

1.5. Operational Boundary

Ampol's operational boundary is inclusive of all entities that fall under the Ampol Limited consolidated group. The following operational boundaries have been applied in calculating relevant emissions for the period 01 January - 31 December 2025:

- Scope 1 emissions: direct GHG emissions from operations that Ampol has operational control over (e.g. emissions from fuel consumed at the Lytton Refinery and by Ampol's vehicle fleet)
- Scope 2 emissions: indirect GHG emissions from the generation of purchased energy consumed by Ampol (e.g. GHG emissions from electricity Ampol buys from the grid for use at its operational sites)
- Scope 3 emissions: all other indirect GHG emissions (not included in Scope 2) that occur in Ampol's value chain (e.g. GHG emissions from our customers use of sold products).

When Ampol refers to operational GHG emissions, it means Scopes 1 and 2 emissions from operations or facilities that it has operational control over. When Ampol refers to value chain GHG emissions, it means Scope 3 emissions.

(i) ¹ see glossary table at section 5 for full definition of operational control

2. Scope 1 Emissions

2.1. Description

Direct GHG emissions released from activities under Ampol's operational control.

2.2. Calculation boundary

- 100% of Scope 1 GHG emissions from operations/ facilities under our operational control.
- Ampol has applied the Australian Sustainability Reporting Standard *AASB S2025-1 Amendments to Greenhouse Gas Emissions Disclosures* which allows it to align its Australian emissions reporting to the NGERs methodology rather than the GHG Protocol: A Corporate Accounting and Reporting Standard (2004).
- For assets under Ampol's operational control located outside of Australia we have chosen to measure our scope 1 emissions in accordance with the GHG Protocol: A Corporate Accounting and Reporting Standard (2004).
- We account for the following GHGs which are expressed as CO₂e (CO₂ equivalent); carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), hydrofluorocarbon (HFC), perfluorocarbon (PFCs) and nitrogen trifluoride (NF₃).
- We currently use the global warming potentials (GWP) from the Intergovernmental Panel on Climate Change (IPCC) Assessment Report 5 (AR5) across operations/ facilities in Australia and GWP from the IPCC Assessment Report 6 for New Zealand operations.

2.3. Exclusions

- Direct (Scope 1) and indirect (Scope 2) GHG emissions from operations in which Ampol own an interest but does not have operational control i.e. joint venture or associated entity. This dataset was used to calculate Scope 3 emissions based on an equity boundary, as outlined in Scope 3, Category 15 Investments in Table 9 on page13.
- Emission sources that are not required under the NGERs determination for Australia or required by the Climate Change Response Act 2002 for New Zealand.
- Nitrogen trifluoride (NF₃) is mainly used in semiconductor manufacturing and is currently not relevant for Ampol's reporting purposes.

2.4. Calculation methodology

Table 1 below outlines the mandatory reporting and emission limiting programs applicable to Ampol's Scope 1 emissions.

Table 1: Local reporting regulation

Asset	Location	Local Regulation	% of Ampol total Scope 1 emissions covered
Ampol Australia - Convenience Retail, F&I, Lytton Refinery, Lubricants and Corporate	Australia	NGERs Scheme	100%
Lytton Refinery	Australia	Safeguard Mechanism (emission limiting)	98.6%

Table 2 below provides an overview of the GHG measurement approach for Ampol's scope 1 emissions in Australia. For Scope 1 emissions approach for New Zealand, please refer to the Z Energy Greenhouse Gas Inventory report available at [Corporate centre – Z Energy, Z is for New Zealand](#)

Table 2: Scope 1 GHG measurement approach

Inventory Category	Emission Activity	Calculation method	Data Source	Data Quality and Uncertainty
Fuel Combustion	Emissions released from combustion of liquid fuels other than petroleum oils or greases – Transport energy purposes	Global warming potential from IPCC AR5	Supplier Invoices	Data Quality: High
		Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19		Uncertainty: Low
		Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories		
		Method 1 - quantity of fuel consumed multiplied by the associated emission factors for each fuel type		
Fuel Combustion	Emissions released from combustion of liquid fuels other than petroleum oils or greases – Stationary energy purposes	Global warming potential from IPCC AR5	Engineering Calculations	Data Quality: High
		Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19	Monthly Energy and Mass Loss	Uncertainty: Low

Inventory Category	Emission Activity	Calculation method	Data Source	Data Quality and Uncertainty
		Refinery coke, Refinery gas and liquids, Fuel Oil		
		Method 1 - quantity of fuel consumed multiplied by the associated emission factors for each fuel type		
	Emissions released from combustion of gaseous fuels - Stationary energy purposes	Global warming potential from IPCC AR5 Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19 Natural gas distributed in a pipeline Method 1 - quantity of fuel consumed multiplied by the associated emission factor for each fuel type	Supplier Invoices	Data Quality: High Uncertainty: Low
Fugitive emissions – Industrial Processes	Fugitive emissions released from gas flared from the oil refinery	Global warming potential from IPCC AR5 Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19 Refinery gas and liquids – Flared Method 1 – Crude oil production (flared)	Engineering Calculations Monthly Energy and Mass Loss	Data Quality: High Uncertainty: Low
	Fugitive emissions from crude oil refining and from storage tanks for crude oil	Global warming potential from IPCC AR5 Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19 Refinery gas and liquids – Stored Method 1 – crude oil production (non-flared)	Engineering Calculations Monthly Energy and Mass Loss	Data Quality: High Uncertainty: Low
	Fugitive emission from Heating, ventilation, and air conditioning (HVAC)	Global warming potential from IPCC AR5 Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19 Hydrofluorocarbons (HFC) Method 1 – hydrofluorocarbons	Manufacturing Specifications Stock Levels	Data Quality: High Uncertainty: Low
	Fugitive emissions of sulphur hexafluoride (SF ₆) gases from gas insulated switchgear and circuit breaker application	Global warming potential from IPCC AR5 Emission Factors sourced from the NGERs (Measurement) Determination. 2008, Compilation Nos. 18 & 19 SF ₆ Method 1 – HFC/ SF ₆	Manufacturing Specifications & Stock Levels	Data Quality: High Uncertainty: Low

3. Scope 2 Emissions

3.1. Description

Indirect GHG emissions associated from the purchase of electricity from the grid consumed by facilities under Ampol's operational control

3.2. Calculation boundary

Scope 2 emissions from all electricity supplied for activities under Ampol's operational control

3.3. Calculation Methodology

Ampol uses two reporting methods for the calculation of scope 2 emissions as follows:

3.3.1. Location-based methodology

Calculated using the following equation:

$$Y = Q \times (EF / 1000)$$

Table 3: Location-based methodology details.

Variable	Description	Units
Y	Is the scope 2 emissions measured in tonnes carbon dioxide equivalence	tCO ₂ e
Q	Is the quantity of electricity purchased, acquired or lost from the operation of the facility measured in kilowatt-hours. If the electricity is measured in gigajoules (GJ), convert the quantity to kilowatt hours by dividing the amount in GJ by 0.0036	kWh
EF	Emission Factors (EF) is the scope 2 location-based emission factor in kilograms of CO ₂ e emissions per kilowatt-hours	kWh

The emission factors of the electricity grids on which Ampol consumes electricity are listed in the table below.

Table 4. Scope 2 emission factors

Location	Emission factors (kg CO ₂ e/kWh)	
Australia ⁱ	1 July 2025 – 30 June 2026 ⁱ	1 July 2024 – 30 June 2025 ⁱⁱ
New South Wales	0.64	0.66
Australian Capital Territory	0.64	0.66
Victoria	0.78	0.77
Queensland	0.67	0.71
South Australia	0.22	0.23
Western Australia	0.50	0.51
Tasmania	0.20	0.15
Northern Territory	0.56	0.56
Rest of the World	1 January 2025 – 31 December 2025	
New Zealand	0.101 ⁱⁱⁱ	
Singapore	0.412 ^{iv}	
United States of America	0.33 ^v	

i. Australian – Scope 2 Factors – [NGER Measurement Determination - C20](#)

ii. Australian – Scope 2 Factors - [NGER Measurement Determination - C18](#)

iii. New Zealand Scope 2 Factors – [Measuring emission guide 2025](#)

iv. Singapore Scope 2 Factor – 2023 - [Singapore Emission Factors Registry](#)

v. United States Scope 2 Factor - [GHG Emission Factors Hub | US EPA](#)

3.3.2. Market-based methodology:

Ampol uses the following equation for the market-based method as per NGERs Determination 2008 to report the total scope 2 emissions for all assets located in Australia under operational control:

$$Y = ((Q - Q_{\text{exempt}}) \times (1 - (RPP + JRPP)) + (Q_{\text{exempt}} \times (1 - JRPP)) - (REC_{\text{surr}} - RE_{\text{Consite}}) \times 1000) \times (RMF / 1000)$$

Table 5: Market-based methodology details

Variable	Description	Units
Y	The estimated market-based scope 2 emissions	tCO ₂ e
Q	The quantity of electricity purchased or acquired by the facility during the reporting year and consumed from the operation of the facility	kWh
Q _{exempt}	The quantity of electricity that is exempt from the Renewable Energy Target (RET) liability	kWh
REC _{surr}	The number of eligible renewable energy certificates (REC) voluntarily surrendered in the reporting year. Eligible REC only include Large Generator Certificates (LGCs) and purchases of GreenPower electricity	equivalent to MWh
RE _{Consite}	The number of LGCs that have been or will be issued for electricity produced on-site during the reporting year that was consumed from the operation of the facility	equivalent to MWh
JRPP	The jurisdictional renewable power percentage (JRPP). The Australian Capital Territory is the only state or territory with a JRPP for the 2024–25 reporting period. The JRPP used was 80.32%	N/A
RPP	The RET renewable power percentage (RPP) for the applicable period (averaged across the adjacent calendar years) as published by the Clean Energy Regulator. The RPP used for 2024–25 is 17.91%	N/A
RMF	The scope 2 residual mix factor (RMF) as mentioned in Part 6 of Schedule 1 of the Measurement Determination. The RMF for 2024–25 is 0.81 kg CO ₂ e / kWh.	RMF

Table 6 below provides an overview of the GHG measurement approach for scope 2 emissions:

Table 6: Scope 2 GHG measurement approach

Inventory Category	Emission Activity	Calculation method (GWP & EF Source)	Data Source	Data Quality and Uncertainty
Purchased Electricity	Electricity use at Ampol Refinery, Offices, Retail sites, Terminals, Depots and Aviation	Location Based	Supplier Invoices	Data Quality: High
		NGERs (Measurement) Determination 2008, Compilation No. 18 & 19		Uncertainty: Low
		Grid Purchased Electricity (kWh)	Supplier Invoices	Data Quality: High
		Market Based		Uncertainty: Low
NGERs (Measurement) Determination 2008, Compilation No. 18 & 19				
		Grid Purchased Electricity (kWh)		
		Voluntary market-based Scope 2 emission guideline, August 2025		

4. Voluntary Value Chain Emissions (Scope 3)

4.1. Categories

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011) establishes 15 categories of Scope 3 emissions sources, divided into 'Upstream' and 'Downstream'

- Upstream emissions² are classified as indirect GHG emissions related to goods and services purchased or acquired for use by Ampol, being divided into eight categories
- Downstream emissions³ are related to goods and services that are provided by Ampol, being divided into seven categories

4.2. Category relevance

As per the Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011), Ampol has undertaken relevance testing using the criteria in Table 7 below.

Table 7: Relevance testing criteria

Criteria	Description
Size	The emission source is large (or believed to be large) relative to the organisation's total anticipated Scope 3 emissions
Influence	The organisation has the potential to influence the reduction of emissions
Risk	The emission source contributes to the organisation's risk exposure (e.g., climate change related risks such as financial, regulatory, supply chain, product and customer, litigation, and reputational risks)
Stakeholders	The emission source is deemed critical by key stakeholders (e.g., customers, suppliers, investors, or civil society)
Outsourcing	The activity is outsourced; however, it previously contributed significantly to the organisation's scope 1 or 2 emissions, or represents an activity that comparable organisations typically perform internally with owned facilities and staff
Secor guidance	The emission source has been identified as significant by sector-specific guidance such as that provided by the Science-Based Targets Initiative (SBTi). There is no such guidance currently for Ampol

4.2.1. Category inclusions

- Category 1: Purchased goods and services (including capital goods)
- Category 2: Capital goods
- Category 3: Fuel- and energy-related activities
- Category 4: Upstream transportation and distribution
- Category 5: Waste and Water supply and treatment
- Category 6: Business travel (Flights only)
- Category 7: Employee commuting
- Category 11: Use of sold products
- Category 15: Investments

(ii) ² see glossary table at section 5 for definition

(iii) ³ see glossary table at section 5 for definition

4.2.2. Category exclusions

Scope 3 categories that have been excluded from Ampol's emissions inventory are detailed in Table 8 below.

Table 8: Excluded emissions categories

Scope 3 category	Reason
Category 6: Business travel	Excludes taxis, hire cars and hotels as these are deemed to be immaterial based upon estimates.
Category 8: Upstream leased assets	Determined to be immaterial as, Ampol has control over the office spaces it leases and can incorporate energy efficiency measures into new leasing contracts or lobby building managers to improve energy efficiency within existing tenancy agreements. To be re-assessed for next reporting year.
Category 9: Upstream leased assets	Determined to be immaterial as, Ampol has limited control over the courier services used by customers. However, Ampol may be able to engage with these services to switch to lower emissions-intensive options.
Category 10: Processing of sold products	Determined to be immaterial as captured in Category 11: Use of sold products. Fluid Catalytic Cracking Unit feed exported are likely combusted, not re-processed.
Category 12: End-of-life treatment of sold products	Determined to be immaterial as the remainder of sold lubricant are likely to be recycled and repurposed.
Category 13: Downstream leased assets	Limited data available. Ampol may have ability to influence the use of leased spaces, presently are occupied by telco, offices, parking and storage. To be re-assessed for next reporting year.
Category 14: Franchises	In 2025, Ampol did not have any franchises.

For Scope 3 emissions approach for New Zealand, please refer to the Z Energy Greenhouse Gas Inventory report available at: [Corporate centre – Z Energy, Z is for New Zealand](#)

4.2.3. Value Chain (Scope 3) GHG Measurement Approach

Table 9 below provides an overview of the GHG measurement approach for voluntary scope 3 emissions.

Table 9: Scope 3 emissions methodology

Inventory Category	Emission Activity	Calculation method and approach	Data Source	Data Quality and Uncertainty	Emission Factors and Additional Notes
C1 Purchased goods and services	Purchased goods and services (other than crude oil and fuel products)	Spend based calculation method Value of purchased good or service (\$) x emission factors of purchased good or service per unit of economic value (kg CO ₂ e/\$)	General Ledger	Uncertainty: Low	2025 Department for Energy Security and Net Zero (DESNZ) emission factors of the purchased goods or services per unit of economic value (e.g., kg CO ₂ e/\$)
	Purchased Crude (Oil Production and Upgrading)	Average-data method Emissions (tCO ₂ e) = Volume of Crude Imported in Billion barrels (BBL) x Average oil production and upgrading emission factors	Shipping Data calendar year (CY) 25	Uncertainty: Low	Bespoke emission factors provided by Ampol (e.g., kgCO ₂ e/barrel)
	Purchased refined products (includes well drilling, crude oil production, transportation of crude oil via pipeline to the refinery, processing)	Average-data method Emissions (tCO ₂ e) = Volume of Crude Imported (BBL) x average well-to-combustion phase emissions factor	Shipping Data CY25	Uncertainty: Low	Bespoke emission factors provided by Ampol (e.g., kgCO ₂ e/barrel)
C2 Capital Goods	Purchased capital equipment	Spend based calculation method Emissions (tCO ₂ e) = Value of capital goods (\$) x emission factors of purchased good or service per unit of economic value (kg CO ₂ e/\$)	General Ledger	Uncertainty: Low	2025 DESNZ inflation adjusted emission factors of the purchased goods or services per unit of economic value (e.g., kg CO ₂ e/\$)
C3 Fuel and energy related activities	Fuel and energy related emissions from energy sources other than fuels captured in Categories 1 and 4	Fuel-based method Emissions (tCO ₂ -e) = Quantity of product x Emissions Factor (tCO ₂ -e/t product)	Supplier Invoices: Total kL Diesel , Total kWh	Uncertainty: Low	2025 National Greenhouse Account (NGA) Factors
C4 Upstream transportation and distribution	International Shipment and transport of crude oil to Lytton	Average-data method Emissions (tCO ₂ -e) = Total distance shipped x total tonnes of crude shipped x Freightage Goods factor	Shipping Data CY25	Uncertainty: Moderate	2025 DESNZ Freightage Goods factors
	International shipment and transport of purchased refined products	Average-data method Emissions (tCO ₂ -e) = Total distance shipped x total tonnes of crude shipped x Freightage Goods factor	Shipping Data CY25	Uncertainty: Moderate	2025 DESNZ Freightage Goods factors
	Road Freight of refined products	Average-data method Emissions (tCO ₂ -e) = Total distance shipped x Freightage Goods factor	Road Transport Data CY25	Uncertainty: Moderate	2025 DESNZ Freightage Goods factors
	Road Freight of retailer goods	Spend-based	Supplier Invoices	Uncertainty: Moderate	2025 DESNZ Freightage Goods factors

Inventory Category	Emission Activity	Calculation method and approach	Data Source	Data Quality and Uncertainty	Emission Factors and Additional Notes
		Emissions (tCO ₂ -e) = Value of expenditure to transport goods (\$) x emission factors of truck freight transport per unit of economic value (kg CO ₂ e/\$)	Annual spend data provided by third party logistics CY25		
	Domestic Sea shipments of refined products	Average-data method Emissions (tCO ₂ -e) = Total distance shipped (km) x total tonnes of loaded product shipped (tonnes) x Freightage Goods factor (kgCO ₂ -e/km tonne)	Shipping Data CY25	Uncertainty: Moderate	2025 DESNZ Freightage Goods factor
C5 Waste	Waste	Waste-type specific method Emissions (tCO ₂ e) = [Total waste (tonnes)] * [Waste stream specific Emission Factors (tCO ₂ e/tonnes)]	Supplier Invoices Total tonnes of waste	Uncertainty: Low	NGA Factors 2025
	Water supply and treatment	Waste-type specific method Emissions (tCO ₂ -e) = Total volume of water used x 2025 jurisdictional water management water emissions factor	Supplier Invoices used where available and proxy data Total kL of water use	Uncertainty: Moderate	Jurisdictional water management water emission factors
C6 Business Travel	Business Travel (Flights only)	Distance-based method Total emissions (tCO ₂ e) = [Distance travelled (km)] x [DESNZ Haul and Class emission factors (tCO ₂ e/km)]	Supplier Trip Reports	Uncertainty: Low	2025 DESNZ Factors used as proxy Calculation excludes taxis, hire cars and hotels
C7 Employee commuting	Employee Commute	Distance-based method Total emissions [tCO ₂ e] = [Total days worked per annum # x [Average employee commute distance km] x [Transport mode split %] x [Transport mode emission factors tCO ₂ e]	Human Resources (HR) Full Time Equivalent (FTE) List & Australian Bureau of Statistics (ABS) – Commuting Distances	Uncertainty: Moderate	2025 DESNZ Factors
	Working From Home	Fuel-based method Total emissions [tCO ₂ e] = Electricity used (kWh/FTE*workday) x relevant state-based Emission Factor (tCO ₂ e/kWh)	HR FTE List ABS Commuting Distances	Uncertainty: Moderate	2025 NGA Factors
C11 Use of sold products and services	Use of sold products (unleaded petrol, diesel, jet fuel and lubricant products)	Fuel-based method Emissions (tCO ₂ e) = Quantity of product combusted x Emission Factors (tCO ₂ e/t product)	Sales Data CY25	Uncertainty: Low	2025 NGA Factors,
	Use of sold products (Amp Charge Electricity)	Electricity location-based method Emissions (tCO ₂ e) = Amount of electricity consumed x Emission Factors (tCO ₂ e/kWh)	Supplier Invoices	Uncertainty: Low	2025 NGA Factors,

Inventory Category	Emission Activity	Calculation method and approach	Data Source	Data Quality and Uncertainty	Emission Factors and Additional Notes
C15 Investments	Emissions from investments in joint ventures or associate companies not included in scope 1 or 2 emissions	<p>Fuel-based method.</p> <p>Grid Supplied Electricity: Emissions (tCO₂e) = Quantity of electricity consumed (kWh) x Emission Factors (tCO₂e/kWh)</p> <p>Transport Fuel : Emissions (tCO₂e) = Quantity of product combusted x Emission Factors (tCO₂e/t product)</p>	Email from Investments,	Uncertainty: Moderate	<p>2025 NGA Factors</p> <p>In the reporting period, some relevant non operated interests may not have been included or identified due to our lack of access to underlying information. We intend to review this exclusion in CY2026.</p> <p>Efforts have been made to obtain relevant GHG emissions data for the reporting period from the entity with operational control. Where this data was not readily available, Ampol has used estimations based upon proxy data.</p>

5. Definitions and Acronyms

Acronym/Term	Definition
AASB S2	Accounting Standards Board Standard S2 (under Australian Sustainability Reporting Standards [ASRS])
ABS	Australian Bureau of Statistics
AR5	Intergovernmental Panel on Climate Change Fifth Assessment Report
ASRS	Australian Sustainability Reporting Standards
BBL	Billion barrels of petroleum liquids; includes crude oil
Capital goods	Capital goods are manufactured physical assets businesses use to produce finished consumer goods and service.
Carbon credit	An emissions unit that is issued by a carbon crediting program and represents an emissions reduction or removal of greenhouse gases. Carbon credits are uniquely serialised, issued, tracked and cancelled by means of an electronic registry
CH ₄	Methane
CO ₂	Carbon Dioxide
CO ₂ e	Carbon Dioxide equivalent
CY	Calendar Year
DCCEEW	Department of Climate Change, Energy, the Environment and Water
DESNZ	Department for Energy Security and Net Zero
Direct GHG emissions	GHG emissions that occur from sources owned or controlled by Ampol. See Scope 1 GHG emissions below
Downstream emissions	Related to goods and services that are provided by Ampol, being divided into seven categories (please see "Scope 3 categories" definition)
EF	Emission Factors
Energy transition	Reducing reliance on greenhouse gas intensive sources of energy to decarbonise the economy and support the achievement of climate-related targets and goals
FTE	Full Time Equivalent
GJ	Gigajoule
Global warming potential (GWP)	A factor describing the radiative forcing impact (degree of harm to the atmosphere) of one unit of a given greenhouse gas relative to one unit of CO ₂
Greenhouse gases (GHG)	The seven greenhouse gases listed in the Kyoto Protocol—carbon dioxide (CO ₂); methane (CH ₄); nitrous oxide (N ₂ O); hydrofluorocarbons (HFCs); nitrogen trifluoride (NF ₃); perfluorocarbons (PFCs) and sulfur hexafluoride (SF ₆)
HFC	Hydrofluorocarbon
HR	Human Resources
HVAC	Heating, Ventilation and Air Conditioning
Indirect GHG emissions	Emissions that are a consequence of the activities of an entity but occur at sources owned or controlled by another entity.
IPCC	Intergovernmental Panel on Climate Change
JRPP	Jurisdictional renewable power percentage
kg	Kilogram
kL	Kilolitre
km	Kilometre
kWh	Kilowatt-hour
LGCS	Large-scale Generation Certificates
Location-based	Emissions calculated using a location-based method reflect the average emissions intensity of grids on which energy consumption occurs (using mostly grid-average emission factor data)
Market-based	Emissions calculated using a market-based method reflect emissions from electricity that has been purposefully chosen (or lack of choice). It derives emission factors from contractual instruments, which

Acronym/Term	Definition
	include any type of contract between two parties for the sale and purchase of energy bundled with attributes about the energy generation, or for unbundled attribute claims
MWh	Mega-watt hours
NAICS	North American Industry Classification System
NF ₃	Nitrogen Trifluoride
NGA	National Greenhouse Accounts Factors
NGERs	National Greenhouse and Energy Reporting scheme
NSW	New South Wales
NZ	New Zealand
N ₂ O	Nitrous Oxide
Operated assets	Operated assets are our assets (including sites and operations that are closed or in the closure phase) that are wholly owned and operated by Ampol Limited or that are owned as a Ampol Limited- operated joint venture. References in this methodology to a 'joint venture' are used for convenience to collectively describe assets that are not wholly owned by Ampol Limited
Operational control	<p>Ampol determines operational control based upon the definition in sections 11-11B of the NGERs Act and aligned to the GHG Protocol Corporate Standard where a company has operational control over an operation if the company or one of its subsidiaries has the full authority to introduce and implement any or all of the following for the operation or facility:</p> <ul style="list-style-type: none"> • operating policies • health and safety policies • environmental policies <p>Where more than one corporation has the authority to introduce and implement any of the above, the corporation that has the greatest authority shall be deemed to have operational control over the operation/ facility.</p> <p>Additionally, for operations/ facilities in Australia, where the Clean Energy Regulator declares that a corporation has operational control over the operations/ facility under section 55 of the NGERs Act</p>
PFCs	Perfluorocarbons
Proxy	Data from a similar process or activity that is used as a stand-in for the given process or activity without being customised to be more representative of the given process or activity
REC	Renewable Energy Certificates
RET	Renewable Energy Target
RMF	Residual mix factor
RPP	Renewable Power Percentage
SBTi	Science-Based Targets Initiative
Scope 1 GHG emissions	Direct greenhouse gas emissions that occur from sources that are owned or controlled by an entity
Scope 2 GHG emissions	Indirect greenhouse gas emissions from the generation of purchased or acquired electricity, steam, heating or cooling consumed by an entity. Purchased and acquired electricity is electricity that is purchased or otherwise brought into an entity's boundary. Scope 2 greenhouse gas emissions physically occur at the facility where electricity is generated
Scope 3 GHG emissions	Indirect greenhouse gas emissions (not included in Scope 2 greenhouse gas emissions) that occur in the value chain of an entity, including both upstream and downstream emissions. Scope 3 greenhouse gas emissions include the Scope 3 categories in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)
Scope 3 categories	<p>Scope 3 greenhouse gas emissions are categorised into these 15 categories – as described in the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011):</p> <p>Upstream scope 3 emissions:</p> <ol style="list-style-type: none"> 1. purchased goods and services; 2. capital goods; 3. fuel- and energy-related activities not included in Scope 1 greenhouse gas emissions or Scope 2 greenhouse gas emissions; 4. upstream transportation and distribution; 5. waste generated in operations;

Acronym/Term	Definition
	<ul style="list-style-type: none"> 6. business travel; 7. employee commuting; 8. upstream leased assets;
	<p>Downstream scope 3 emissions</p> <ul style="list-style-type: none"> 9. downstream transportation and distribution; 10. processing of sold products; 11. use of sold products; 12. end-of-life treatment of sold products; 13. downstream leased assets; 14. franchises; and 15. investments
SF ₆	Sulphur Hexafluoride
tCO ₂ e	Tonnes of carbon dioxide equivalent
Upstream emissions	Indirect GHG emissions related to goods and services purchased or acquired for use by Ampol, being divided into eight categories (please see "Scope 3 categories" definition).
Vic	Victoria
\$	Australian dollars, unless otherwise stated

6. References & Associated Ampol Documents

Name
Ampol Limited. (n.d). Annual Reports
Ampol Limited. (n.d). ESG Datasheet and Appendix
Australian Bureau of Statistics. (2018, May 22), 2071.0.55.001 - Census of Population & Housing: Commuting to Work, 2016 [Archived file]
Australian Government, Clean Energy Regulator. (n.d). Renewable power percentage
Australian Government, Department of Climate Change, Energy, the Environment and Water. (n.d). National Greenhouse Accounts Factors
Greenhouse Gas Protocol. (n.d). Corporate Value Chain (Scope 3)
Greenhouse Gas Protocol. (n.d). A Corporate Accounting and Reporting Standard (2004)
Intergovernmental Panel on Climate Change (IPCC). (n.d). Assessment Report 5
United Kingdom, Department for Energy Security and Net Zero. (2025, June 10), Greenhouse gas reporting: conversion factors 2025
United States Government, U.S. EPA. (2024, July 10). Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6
Z Energy Limited. (n.d). Greenhouse Gas Inventory Report

7. Summary of Changes

All review and revision history, including approval information, is retained in the DMS.

Version	Summary of Change
1.0	Initial release