

# 2023 Sustainability Performance



## Our sustainability pillars



### People

Empowering communities and our people

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### Planet

Drive positive environmental improvements

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### Net Zero

Support acceleration towards net zero

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## Our commitment to sustainability

**In executing our corporate strategy and delivering on our purpose, we recognise that we need to take a responsible and long-term view to deliver enduring value for our customers, shareholders, employees, and the communities in which we operate.**

We are committed to transparency, and our approach involves making sustainability integral to decision-making at all levels across our business. We do this in a way which balances environmental, social and governance considerations within our broader strategic objectives, as well as being guided by the Ten Principles of the United Nations Global Compact (UNGC), which Ampol is a signatory. Ampol is also a member of the UNGC Network Australia.



Our approach to sustainability considers and aligns to recognised industry best practices and standards, and ongoing feedback from our stakeholders on what they regard as the material issues for Ampol to address. We are committed to continually developing and working to improve and implement policies and plans to drive progress on our commitments, with key policies and plans including:

- Climate Change Position Statement
- Supplier Code of Conduct
- Representation, Equity and Inclusion Policy
- Human Rights Policy; and
- Reconciliation Action Plan.

For additional information on our Corporate Governance and access to these documents visit the Ampol website.

### Our approach to sustainability performance reporting

Our Sustainability Performance Report is aimed at improving transparency of our most material non-financial risks, explaining how we manage these risks and opportunities as well as operate responsibly.

### Reporting period and boundaries

Unless otherwise identified, our Sustainability Performance Report covers the period between 1 January 2023 to 31 December 2023, with the exception of energy (GJ) and greenhouse gas emissions data (Scope 1, 2 and 3) which covers the reporting period from 1 July 2022 to 30 June 2023, in accordance with our Australian reporting obligations under the *National Greenhouse and Energy Reporting Act 2007*.

Our 2023 Sustainability Performance Report is focused on our operations in Australia, Singapore and Houston (USA) where identified, as well as New Zealand (Z Energy). For more information on Z Energy's sustainability performance, visit the Z Energy website.

### Reporting standard and limited assurance

We prepare our report with reference to the Global Reporting Initiative (GRI) Standards to provide our stakeholders with comparable information relating to our sustainability performance.

In addition to this, we also engage KPMG to provide limited assurance over selected sustainability information to provide confidence in our datasets – this includes safety, greenhouse gas emissions data and performance. KPMG's public Assurance Statement can be found at the rear of the Sustainability Performance section of this report.



### UN Sustainable Development Goals

The United Nations Sustainable Development Goals (SDGs) seek to address the most significant challenges our world is facing today by 2030. We have identified ten SDGs that sit within our sustainability strategy in relation to which we feel we can make the most meaningful contribution towards as a Group. For more information on how the ten SDGs sit within our 2023–2025 Sustainability Strategy, can be found on the Ampol website.



### Sustainability Index and Datasheet

This report summarises our key, overarching metrics that govern our approach to sustainability. Ampol also reports on a range of additional sustainability metrics not released in this report. For additional information and metrics please see our 2023 Sustainability Datasheet and Appendix, which can be found on the Ampol website and contain:

- 2023 sustainability performance data
- Global Reporting Initiative (GRI) index; and
- United Nations Sustainable Development Goals (SDGs) progress.

### 2023–2025 Sustainability Strategy

In 2022, we refreshed our sustainability strategy to align more closely to our corporate strategy, and to cover all the geographies in which Ampol operates. Within our sustainability strategy, we set a vision, as well as developed principles that help to guide our approach to integrating sustainability into all levels of decision-making across our business.

We have developed a roadmap, and detailed the activities we plan to undertake in order to progress towards our 2025 commitments and 2030 goals.

## Our commitment to sustainability continued

### Strategy scorecard

#### Pillars



#### People

Empowering communities and our people



#### Planet

Drive positive environmental improvements



#### Net Zero

Support acceleration towards net zero

#### Vision

Powering positive environmentally and socially sustainable outcomes in the communities in which we operate

#### Focus

#### 2030 Goals<sup>1</sup>

#### 2025 Public Commitments

- Delivered
- Progressing
- Pivoted
- No change
- Not started

#### UN SDGs

### Wellbeing and inclusive workplaces

Drive safe, healthy, equitable and inclusive outcomes for our people including upskilling and development for the energy transition

- Deliver a mental health first aid program to senior leaders and a minimum 10% of permanent workforce.
- Introduce a wellbeing leave offering for employees.
- Achieve a 40/40/20 gender representation target across our enterprise.
- Gender-pay difference on like-for-like roles is between +/- 1%.
- Improve our status in the Australian Workplace Equality Index.



### Indigenous partnerships

Contribute to reconciliation where Aboriginal and Torres Strait Islander peoples have equitable participation in Australian society and where the long heritage and culture of First Australians is respected. Achieve a material uplift in the representation of Māori and Pasifika as part of our workforce in New Zealand

- Work towards and maintain relevant representation of Indigenous people across the geographies in which we operate.
- Develop a commitment to Te Tiriti o Waitangi/Te Ao Māori.
- Maintain and strengthen relationships with Clontarf and Stars Foundations and TupaToa.
- Execute our Aboriginal and Torres Strait Islander procurement strategy.
- Establish a stretch-level Reconciliation Action Plan.



1. Goal refers to our aims for the desired result from our initiatives in the relevant focus.

## Principles



### Authenticity

Honest and caring action that delivers genuine outcomes for our stakeholders



### Leadership

Demonstrating leadership that is aligned with our broader strategy and purpose



### Equity

Supporting key sectors of the communities in which we operate



### Visibility

High quality and transparent communication and engagement with our stakeholders

## Supporting communities and nature

Have a positive and measurable impact in the communities where we operate and support nature positive outcomes

- Increase Ampol Foundation 'total community contribution' to >AU\$5 million including cash donations, in-kind support, employee contributions, fundraising and employee volunteering hours.
- Deliver Z Energy's Biodiversity Fund and Good In The Hood campaign to local communities.
- Increase Australian employee volunteering and workplace giving outcomes by 50% from 2021 levels.
- Continue to take a proactive approach to the responsible sale of tobacco.
- Establish metrics and systems to measure social and nature positive value.
- Development and delivery of proactive community and environmental programs across targeted Fuel Supply Chain facilities.

## Circular economy

Collaborate with our value chain partners, government and industry to reduce waste and support the transition to a circular economy

- Establish standards to integrate circular economy principles into the business including use of renewable and sustainable raw material; reuse/ recyclability of equipment that has reached end of life and adaptive re-use of assets and equipment.
- Establish a pathway to introduce recycling initiatives for customers and operations for retail sites to minimise volumes of food and packaging waste being sent to landfill.
- Ampol own Retail brand packaging to be in line with Australian government's 2025 National Packaging Targets as an active Australian Packaging Covenant Organisation (APCO) member.

## Decarbonisation

Contribute towards our ambition<sup>2</sup> of net zero emissions across our operations by 2040<sup>3</sup> together with reducing the emissions intensity of the products we sell to customers and within our supply chain

- Commit to 40% equivalent net renewable electricity for operational use<sup>4</sup>.
- Convenience Retail – reduce operational emissions<sup>5</sup> on an absolute basis by 25% by 2025 from 2021 levels.
- Fuels and Infrastructure – reduce operational emissions intensity<sup>6</sup> by 5% by 2025 from 2021 levels.
- Z Energy – progress 2030 goal to reduce operational emissions<sup>7</sup> by 42% from 2019 levels.
- Progress target of achieving 500 EV charger bays by 2027 in Australia.
- Enhanced processes to identify emissions reduction opportunities within our supply chain, partnering where feasible.
- Continued transparency and climate disclosures aligned with Task Force on Climate-related Financial Disclosures (TCFD).



2. Ambition refers to seeking a certain outcome for which the pathway to achieving this is uncertain. Efforts will be pursued towards addressing the ambition subject to certain assumptions and conditions.

3. Net zero refers to a state in which greenhouse gas emissions going into the atmosphere are balanced by removal out of the atmosphere. Ampol's net zero ambition includes operational emissions within Australia and assumes Lytton refinery will no longer be operational by 2040. It includes the use of carbon offsets if required.

4. This commitment applies to Convenience Retail and Fuels and Infrastructure business units operating in Australia. Equivalent net renewable includes electricity offset with large-scale renewable energy certificates, on-site solar and grid decarbonisation.

5. Ampol's definition of operational emissions is in accordance with the National Greenhouse and Energy Reporting (NGER) definition and refers to all Scope 1 and 2 emissions within Ampol's operational control in Australia.

6. Total emissions (Scope 1 and 2) per kL of Total High Value Product (HVP) for Lytton refinery and total emissions (Scope 1 and 2) per kL of Total Fuel Throughput for our three largest Terminal facilities: Kurnell NSW, Banksmeadow NSW and Newport VIC.

7. Z Energy's operational emissions includes Scope 1 and 2 emissions, together with Scope 3 emissions associated with staff travel, waste to landfill and domestic distribution and storage of fuels in New Zealand.



## Our commitment to sustainability continued

### Sustainability governance

We believe adopting a high standard of corporate governance is essential to sustaining long-term performance and creating value. Each year we prepare a sustainability plan that supports the delivery of our yearly sustainability commitments made in our Annual Report, as well as our overarching 2025 targets<sup>1</sup> and 2030 goals that sit within our sustainability strategy. Within this plan, we outline the initiatives to be implemented throughout the year as well as the metrics required to help us measure successful performance.

Below is a summary of the governance structure that we have in place to support delivery.

1. Target refers to an intended outcome where we have identified one or more pathways for delivering that outcome subject to certain assumptions and conditions.

#### Ampol Board

Responsible for corporate governance policies and risk management, including those relevant to sustainability. Approves policies for publication on the Ampol website, key sustainability initiatives and disclosures. Approves Ampol's sustainability strategy.

#### Board Safety and Sustainability Committee

Meets quarterly to oversee and monitor the effectiveness of Ampol's sustainability strategy and annual sustainability plan, as well as sustainability reporting requirements and the management of key social and environmental sustainability risks.

#### Board People and Culture Committee

Assists the Board to fulfil its corporate governance responsibilities in relation to Ampol's remuneration framework, incentive plans, succession planning, cultural health and engagement as well as Diversity and Inclusion Policy and Strategy.

#### Ampol Leadership Team

Approves the annual sustainability plan and monitors progress of the sustainability strategy on a quarterly basis.

### Issue-specific management committees

#### Decarbonisation Project Review Board

Chaired by the Group Chief Financial Officer and comprising a sub-set of the Ampol Leadership Team, this group provides oversight on Ampol's decarbonisation programs, including capital allocation, emissions forecasting, and delivery against public commitments.

#### Ampol Foundation Committee

The Committee is the primary decision-making body governing community investment decisions and activities executed through the Ampol Foundation.

#### Diversity and Inclusion Council

Chaired by the executive sponsor for Diversity and Inclusion, the Executive General Manager (EGM) Fuel Supply Chain. Meets quarterly to provide stewardship of our Diversity and Inclusion Strategy with senior leadership representatives from across the Group.

#### Wellbeing Council

Provides oversight over our enterprise-wide approach to our wellbeing strategy and delivery of key priorities consisting of senior representation across the business, with executive sponsorship from the EGM, People and Culture.

#### Reconciliation Action Plan (RAP) Working Group

Promotes the RAP and its efforts towards reconciliation. Instigates and influences the delivery of initiatives aligned with the RAP commitments through operational business activity.

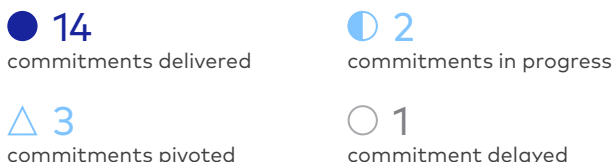
#### Sustainability function

Works across the business to coordinate and support delivery of the sustainability strategy.

## 2023 Sustainability performance

Last year we set 20 public sustainability commitments that aligned to the five focus areas that sit within our refreshed 2023–2025 Sustainability Strategy. Our sustainability plan and corresponding program of work to help support the achievement of these commitments were overseen by the Ampol Leadership Team and the Ampol Board’s Safety and Sustainability Committee.

In 2023 we made good progress against our 20 sustainability commitments, some of which are medium-term in nature and align to our 2025 targets.



Further detail on the individual status of each of our 2023 public commitments can be found throughout the sustainability performance section of this report.

## 2024 Sustainability commitments

With the introduction of new government policy relating to climate disclosures and our strategic efforts to successfully navigate the energy transition, we have determined to pivot and reprioritise some of our 2024 sustainability key deliverables outlined in our 2023–2025 Sustainability Strategy. As such, we will focus on items that can have the biggest impact to achieving our objectives. This includes prioritising efforts to develop and improve our reporting and developing the disclosures that will be required under the Exposure Draft legislation that seeks to amend parts of the *Australian Securities and Investment Commission Act 2001* and the *Corporations Act 2001 (Cth)* to introduce mandatory requirements for large businesses and institutions to disclose their climate-related risks and opportunities.

As a result, we have deprioritised or pivoted the below 2024 deliverables:

### Supporting communities and nature

- Develop a biodiversity policy and undertake biodiversity assessments, developing management plans as required – *deprioritised*
- Development of environment and community database including measuring social impacts – *pivoted*

### Decarbonisation

- Explore development of customer carbon management tool – *pivoted*
- Enhance carbon data management systems extending to Scope 3 emissions – *pivoted*

Further detail on the individual update of each of our 2024 public commitments can be found throughout the sustainability performance section of this report.

## Industry collaboration

To effectively advocate for a common industry view on key policy matters as well as broader community issues, we participate in, and are a member of, several industry forums and associations. This helps to provide us with access to insights and expertise across new and existing markets as well as enhancing our ability to advocate for sound policy outcomes to address the challenges and opportunities our industry faces.

Listed below are some of the industry associations and business forums in which we participate:

- Australian Association of Convenience Stores
- Australasian Convenience and Petroleum Marketers Association
- Australian Climate Leaders Coalition
- Australian Hydrogen Council
- Australian Industry Greenhouse Network
- Australian Industry Group
- Australian Institute of Petroleum
- Bioenergy Australia
- Business Council of Australia
- Carbon Market Institute
- Clean Energy Council
- Electric Vehicle Council
- Gas Energy Australia
- Global Compact Network Australia
- New Zealand Climate Leaders Coalition
- Sustainable Business Council (New Zealand)
- Sustainable Business Network (New Zealand)

## Investor engagement on sustainability

As part of our investor engagement program, we regularly meet with existing or prospective investors on our sustainability performance. These meetings often include Ampol’s MD and CEO, as well as members of the Ampol Leadership Team. Engagement sessions are an opportunity to invite and understand investor feedback on critical business plans and progress. In 2023, we saw a shift in investor engagements with buy-side ESG analysts attending sessions with portfolio managers. This speaks to a broader shift Ampol has seen in investors’ area of focus.

Regarding sustainability, our focus areas with investors in 2023 included:

- the release of our 2023 Climate Report, detailing Ampol’s pragmatic and customer-led approach to energy transition and decarbonisation;
- updates on our progress to meet our short-term (2025) Australian emission reduction targets to support our ambition to achieve net zero operational emissions by 2040;
- updates on the delivery of our future energy projects, including the significant progress made in our test and learn activities across a range of mobility solutions and in progressing the rollout of our on-the-go EV charging network;
- accessing sustainability-linked debt financing;
- Ampol’s strategic planning to better understand our long-term opportunities pipeline, including the release of new in-house climate modelling of the Australian transport sector, building on the modelling work released in 2021; and
- our safety, environmental and community performance and the management of modern slavery risks in our supply chain.

## Ampol 2023 ESG rating performance<sup>2</sup>



2. In 2022 Ampol received a 'Comprehensive' ESG rating by ASCI for ASX200 Sustainability Reporting. However as of 2023 ASCI are no longer undertaking ESG ratings on ASX200 companies.

3. Sustainalytics ESG Risk Management Rating is categorised across three levels: Strong (100–50), Average (50–25) and Weak (25–0).

4. For ISS rating scores, 1 represents the highest score possible.

## Sustainability Data

Ampol's<sup>(1)</sup> sustainability performance data covers the reporting period 1 January to 31 December, with the exceptions of energy (GJ), emissions data (Scope 1, 2 and 3) and emissions performance, all of which cover the reporting period 1 July to 30 June. Unless otherwise specified, Ampol's performance data is focused on our operations in Australia, Singapore, Houston (USA) and New Zealand (including Z Energy and Trading and Shipping supply to New Zealand). 'Fuels and Infrastructure' includes Lytton refinery, Trading and Shipping, Distribution, Infrastructure and Future Energy. 'Convenience Retail' includes all retail locations owned and operated by Ampol in Australia. More information on Ampol's sustainability performance metrics, including additional data that is not included in this Annual Report, can be found in the 2023 Sustainability Datasheet and Appendix available on the Ampol website.

Additional Z Energy sustainability performance data can be found on the Z Energy website.

	2019	2020	2021	2022	2023
<b>People</b>					
<b>Group employee information<sup>(2)</sup></b>					
Employee headcount	7,644	8,127	8,381	8,790	9,115
Permanent full-time	2,491	2,350	2,417	2,549	3,152
Permanent part-time	3,183	2,128	1,505	1,076	1,004
Fixed-term contract full-time employees	51	52	51	61	123
Fixed-term contract part-time employees	5	4	20	17	5
Casual employees	1,914	3,593	4,388	5,087	4,831
<b>Female representation</b>					
Female representation at senior leadership level (%)	37.4	37.7	37.9	37.0	40.0
Overall female representation (%)	42.6	42.8	41.9	42.3	42.4
<b>Group gender-pay differences</b>					
Gender-based pay differences (like-for-like roles) (%)	0.4	1.8	1.4	1.3	1.3
Gender-based pay differences overall	n/a	n/a	n/a	n/a	13.7
<b>Employee engagement and Employee Net Promoter Score (eNPS) scores<sup>(3)</sup></b>					
Employee engagement (%)	n/a	63	71	70	79
Employee net promoter score	n/a	n/a	n/a	n/a	40
<b>Employee turnover</b>					
Group voluntary turnover (%) <sup>(4)</sup>	27	17	20	21	15
<b>Community investment</b>					
Total Australian community investment (AUDm) <sup>(5)</sup>	2.48	2.47	3.17	4.10	4.63
Total New Zealand community investment (NZDm)	n/a	n/a	n/a	n/a	2.77
<b>Ampol community complaints</b>	<b>62</b>	<b>34</b>	<b>27</b>	<b>90<sup>(6)</sup></b>	<b>30</b>
<b>Total Group Recordable Injuries</b>					
Fuels and Infrastructure (Australia only)	42	17	7	15	10
Convenience Retail	93	66	34	27	28
Z Energy	n/a	n/a	n/a	n/a	14
<b>Total Group Category 2 Severity Injuries</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
Fuels and Infrastructure (Australia only)	1	0	1	1	0
Convenience Retail	0	1	0	0	0
Z Energy	n/a	n/a	n/a	n/a	2
<b>Total Group Recordable Injury Frequency Rate<sup>(7)</sup></b>	<b>11.5</b>	<b>7.4</b>	<b>3.4</b>	<b>3.6</b>	<b>3.2</b>
Fuels and Infrastructure (Australia only)	10.7	4.6	1.9	4.2	2.2
Convenience Retail	14.0	10.1	4.6	3.5	3.8
Z Energy	n/a	n/a	n/a	n/a	3.8
<b>Total Group Days Away from Work Injury Frequency Rate<sup>(8)</sup></b>	<b>5.7</b>	<b>3.1</b>	<b>1.8</b>	<b>1.5</b>	<b>1.6</b>
Fuels and Infrastructure (Australia only)	3.8	1.1	0.8	1.1	0.9
Convenience Retail	7.8	4.8	2.4	1.8	1.6
Z Energy	n/a	n/a	n/a	n/a	2.4
<b>Total Group Fatalities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Group Process Safety<sup>(9)</sup></b>					
Tier 1 safety event	0	0	0	0	0
Tier 2 safety event	2	1	3	1	3

(1) Ampol means Ampol Limited and its controlled entities, and their interests in associates and jointly controlled entities, unless otherwise stated or otherwise clear from the context in which the term is used.

(2) Group employee information figures from 2023 includes Ampol Australia, Singapore, Houston USA (where applicable) and Z Energy in New Zealand. In the years prior to this, these figures only include Ampol Australia, Singapore and Houston USA (where applicable) due to the acquisition of Z Energy in May 2022.

(3) In 2023, Ampol adopted Peakon as an employee listening tool to align to Z Energy's and adopt a Group view. In previous years Ampol utilised Ernst & Young Culture Fitness Diagnostic tool.

(4) Group voluntary (%) employee turnover includes Z Energy from 1 January 2023 to 31 December 2023.

(5) Ampol's total community investment includes cash donations, funds raised from customers in our retail network, in-kind support (including provision of fuel products), employee contributions, volunteering hours and management fees.

(6) Increase in Australia community complaints is in relation to the April 2022 Kurnell incident with 51 recorded in April and May.

(7) Total number of occupational injuries per one million hours worked. Occupational injuries include an injury requiring days away from work, restrictions in the work performed or medical treatment.

(8) Total days away from work injury frequency rate is calculated as the total number of days away from work injuries per one million hours worked. A day away from work injury is where the agreed capacity of the worker, supported by a physician where available, is unfit to work for any full calendar day after the date of injury.

(9) A process safety incident is an unplanned or uncontrolled loss of primary containment or any material including non-toxic and non-flammable materials from a process or an undesired event or condition. Process safety events are classified as Tier 1 of greatest consequence or Tier 2 of lesser consequence.

## Sustainability Data continued

	2019	2020	2021	2022	2023
<b>Planet</b>					
<b>Total energy consumed in Australia (GJ)<sup>(10)</sup></b>	234,439,503	192,039,943	180,890,934	244,007,682	242,302,738
Lytton refinery (excluding lubricants)	231,137,212	189,411,300	178,025,514 <sup>(11)</sup>	241,683,136	239,862,674
Terminals, lubricants and other	2,963,596	2,231,713	2,398,319	1,866,362	1,979,060
Convenience Retail	338,695	396,930	467,101	458,184	461,004
Energy Intensity Index <sup>(12)</sup> – Lytton refinery	102.4	101.4	95.9	99.9	100.8
<b>Spills<sup>(13)</sup></b>					
Major spills (Vol (l) >=8,000L)	0	0	0	1	0
Minor spills (160 < Vol (l) <8,000L)	5	4	8	9	11
Marine spills (any quantity)	2	0	1	2	0
<b>Environmental incidents</b>					
Category 2 severity environmental incident <sup>(14)</sup>	n/a	0	1	0	0
Category 3 severity environmental incident <sup>(15)</sup>	n/a	1	0	1	0
<b>Water use</b>					
Potable water use – in Australia excluding Lytton refinery (kL) <sup>(16)</sup>	484,226	534,049	460,551	550,468	553,629
Potable water use – Lytton refinery only (kL)	680,172	612,933	733,580	1,080,392 <sup>(17)</sup>	837,509
Recycled water (purchased) + reused (refinery condensate) – Lytton refinery only (kL)	1,925,239	1,342,376	2,081,600	2,135,403	2,030,868
<b>Group waste volumes</b>					
<b>Fuels and Infrastructure</b>					
Recycled or reused hazardous waste – liquids (kL)	3,695	3,002	3,096	4,248	1,396
Landfill hazardous waste – liquids (kL)	4,570	4,567	4,389	4,269	2,399
Recycled or reused hazardous waste – solids (tonnes)	13,564 <sup>(18)</sup>	1,490	0	114	667
Landfill hazardous waste – solids (tonnes)	5,528	2,705	22,023 <sup>(19)</sup>	17,101	14,689
<b>Convenience Retail</b>					
Recycled or reused waste – solids (tonnes)	1,752	1,745	1,727	1,874	3,217
Landfill waste – solids (tonnes)	6,254	5,673	5,227	4,021	8,434
<b>Z Energy</b>					
Recycled or reused waste – solids (tonnes)	n/a	n/a	n/a	n/a	1,442
Landfill waste – solids (tonnes)	n/a	n/a	n/a	n/a	1,602
<b>Total air pollutants – Lytton refinery only (tonnes)<sup>(20)</sup></b>					
CO	5,819	3,699	4,004	6,402	3,824
SO <sub>2</sub>	5,933	3,650	5,907	5,758	5,053
VOC	1,059	818	905	1,019	934
NO <sub>x</sub>	888	574	979	980	918
PM	538	369	464	442	508
<b>Net Zero</b>					
<b>Total Group Scope 1 emissions (tCO<sub>2</sub>e)</b>	<b>673,668</b>	<b>576,611</b>	<b>551,804</b>	<b>727,358</b>	<b>683,969</b>
Lytton refinery (excluding Lubricants) <sup>(21)</sup>	646,846	561,618	539,067	717,291	673,186
Terminals, lubricants, offices and other facilities in Australia <sup>(21)</sup>	26,822	14,993	12,737	10,067	10,345
Z Energy offices, terminals and retail sites <sup>(22)</sup>	n/a	n/a	n/a	n/a	438
<b>Total Group Scope 2 emissions (tCO<sub>2</sub>e)</b>	<b>230,539</b>	<b>222,097</b>	<b>231,720</b>	<b>243,247</b>	<b>221,430</b>
Lytton refinery (excluding Lubricants) <sup>(23)</sup>	117,603	104,591	104,105	126,091	110,916
Terminals, lubricants, offices and other facilities in Australia	37,062	29,582	25,239	25,703	24,688
Convenience Retail – location-based method <sup>(24)</sup>	75,874	87,924	102,376	96,800	83,441
Z Energy offices, terminals and retail sites – location-based method <sup>(25)</sup>	n/a	n/a	n/a	n/a	2,385

(10) Total energy consumed figures in gigajoules (GJ) are calculated between 1 July to 30 June using the National Greenhouse and Energy Reporting (NGER) Measurement Determination factors in relation to a facilities within Ampol's operational control within Australia in relation to the disposal of energy from the operation of the facility, including own-use and losses in extraction, production and transmission.

(11) Reduced energy consumption for Lytton refinery is related to the impacts of COVID-19 on production volumes.

(12) Data is based on Solomon Associates Energy Intensity Index 2010 methodology.

(13) From 2023, Group spills include Z Energy.

(14) Category 2 severity environmental incidents resulting in three months or more remediation effort. Capturing and reporting of environmental incidents commenced in 2020.

(15) Category 3 severity environmental incidents resulting in three months or more remediation effort. Capturing and reporting of environmental incidents commenced in 2020.

(16) Potable water outside of Lytton refinery is an aggregate estimate based off our largest facilities.

(17) 2022 increase in potable water use at Lytton refinery attributed to strong production and occasional operational issues requiring additional water.

(18) 2019 recycled or reused hazardous waste was sent to Victoria which had the potential to be reused.

(19) 21,239 tonnes of hazardous waste was attributed to the remediated soil waste at Kurnell Terminal in NSW. Due to NSW EPA compliance requirements, the hazardous waste could not be recycled or reused, so was subsequently treated and sent to landfill in 2021.

(20) National Polluting Inventory (NPI) annual reporting requirements are for the reporting period between 1 January to 31 December to match environmental licencing requirements for Lytton refinery only. These figures are due to the Department of Climate Change, Energy, the Environment and Water by the 31 March annually.

(21) Total Scope 1 direct greenhouse gas emissions are measured in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) and calculated between 1 July to 30 June using the National Greenhouse and Energy Reporting (NGER) Measurement Determination factors and methodology for facilities within Ampol's operational control in Australia.

(22) Total Scope 1 direct greenhouse gas emissions are measured in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) and calculated between 1 July and 30 June using the Ministry for the Environment (MfE) emissions factors where available or as provided by other credible government or industry sources and methodology for facilities within Z Energy's operational control in New Zealand.

(23) Total Scope 2 indirect greenhouse gas emissions are measured in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) and calculated between 1 July to 30 June using the National Greenhouse and Energy Reporting (NGER) Measurement Determination factors and methodology for facilities within Ampol's operational control in Australia.

(24) Location-based method refers to the use of emission factors annually updated by the National Greenhouse and Energy Reporting (NGER) Measurement Determination for estimating Scope 2 emissions from electricity purchased, acquired or lost from main electricity grid in a State or Territory for Ampol's Convenience Retail facilities within Ampol's operational control in Australia.

(25) Location-based method refers to the use of emission factors updated by the Ministry for the Environment (MfE) for estimating Scope 2 emissions from electricity purchased from the grid for facilities in Z Energy's operational control in New Zealand.



	2019	2020	2021	2022	2023
<b>Net Zero continued</b>					
<b>Total Group Scope 3 emissions (tCO<sub>2</sub>e)</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>n/a</b>	<b>56,590,426</b>
Australia total Scope 3 emissions (tCO <sub>2</sub> e) <sup>(26)</sup>	41,116,116 <sup>(27)</sup>	38,234,452 <sup>(28)</sup>	34,946,531 <sup>(29)</sup>	42,699,636 <sup>(30)</sup>	43,837,413 <sup>(31)</sup>
New Zealand total Scope 3 emissions (tCO <sub>2</sub> e) <sup>(32)</sup>	n/a	n/a	n/a	n/a	12,753,013
<b>Selected sustainability information</b>					
Total emissions (Scope 1 and 2) <sup>(33)</sup> per kL of Total High Value Product, Lytton refinery <sup>(34)</sup> (tCO <sub>2</sub> e/kL)	0.1366	0.1426	0.1486	0.1428	0.1387
Total emissions (Scope 1 and 2) <sup>(33)</sup> per Total Fuel Throughput, Terminals <sup>(35)</sup> (tCO <sub>2</sub> e/kL)	0.0019	0.0015	0.0025	0.0024	0.0021
Fuels and Infrastructure – SPT1 Result <sup>(36)</sup> shows a reduction in SPT1 <sup>(37)</sup> of at least 1.5% against the Baseline SPT1 <sup>(38)</sup>	n/a	n/a	n/a	n/a	Yes
Total emissions (Scope 2) <sup>(39)</sup> Convenience Retail (tCO <sub>2</sub> e) – market-based method <sup>(40)</sup>	n/a	n/a	n/a	91,453	76,765
Convenience Retail – SPT2 Result <sup>(41)</sup> shows a reduction in SPT2 <sup>(42)</sup> of at least 5.0% against the Baseline SPT2 <sup>(43)</sup>	n/a	n/a	n/a	n/a	Yes
Future Energy Investment Made (AU\$m) <sup>(44)</sup>	n/a	n/a	≥3	≥15	≥30
Future Energy Initiative Delivered <sup>(45)</sup> ≥ 1	n/a	n/a	n/a	Yes	Yes
% of energy used for ARENA co-funded EV charging bays offset with renewable energy certificates <sup>(46)</sup>	n/a	n/a	n/a	100%	100%
% of energy used for NSW co-funded EV charging bays offset with renewable energy certificates <sup>(47)</sup>	n/a	n/a	n/a	100%	100%
# EV charge bays operated or controlled by Group by 31 December in Australia <sup>(48)</sup>	n/a	n/a	n/a	12	82
# EV charge bays operated or controlled by Group by 31 December in New Zealand <sup>(49)</sup>	n/a	n/a	n/a	22	104

- (26) Unless otherwise specified, all total Scope 3 emissions (tCO<sub>2</sub>e) in Australia quantification has been completed in accordance with the *Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard* and the Australian Government's *Climate Active Carbon Neutral Standard for Products and Services*.
- (27) 2019 Total Scope 3 emissions (tCO<sub>2</sub>e) is associated with the downstream activity attributed to the combustion of diesel and petrol products sold in Australia and New Zealand for Gull New Zealand only. This figure was also calculated between 1 January 2019 to 31 December 2019 and was selected as it was most representative of a year of regular operations and as a requirement to calculate a baseline for our Climate Active certification carbon neutral product. In our 2020 Sustainability Report we did not specify that it was for 2019.
- (28) 2020 Total Scope 3 emissions (tCO<sub>2</sub>e) is attributed to the downstream activity associated with the combustion of diesel and petrol products sold in Australia and New Zealand for Gull New Zealand over the reporting period from 1 July 2019 to 30 June 2020.
- (29) 2021 Total Scope 3 emissions (tCO<sub>2</sub>e) is attributed to the downstream activity associated with the combustion of diesel and petrol products sold in Australia and New Zealand for Gull New Zealand over the reporting period from 1 July 2020 to 30 June 2021.
- (30) 2022 Total Scope 3 emissions (tCO<sub>2</sub>e) is associated with the upstream and downstream emissions associated with unleaded petrol, diesel and jet fuel products, produced by Ampol Australia's diesel, petrol and jet fuel products value chain and business operations over the reporting period from 1 July 2021 to 30 June 2022. The organisational boundaries were defined as all the entities Ampol has operational control over. The relevant parties under Ampol's operations, includes all units from cradle-to-grave, such as procurement of products, refining of products, distribution to retail sites in Australia and the emissions associated with the use of their products (primarily combustion).
- (31) This figure has been updated in the 2023 Annual Report to reflect the figure published in Ampol's 2023 Climate Report for Scope 3 emissions in Australia. 2023 Total Scope 3 emissions (tCO<sub>2</sub>e) is associated with the upstream and downstream emissions associated with unleaded petrol, diesel, jet fuel and gasoil products, produced by Ampol Australia's diesel, petrol, jet fuel and gasoil products value chain and business operations over the reporting period from 1 July 2022 to 30 June 2023. The organisational boundaries were defined as all the entities Ampol has operational control over. The relevant parties under Ampol's operations, includes all units from cradle-to-grave, such as procurement of products, refining of products, distribution to retail sites in Australia and the emissions associated with the use of their products (primarily combustion).
- (32) Total Scope 3 indirect greenhouse gas emissions are measured in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) in New Zealand and calculated between 1 July and 30 June. Quantification has been completed in accordance with the *Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard* and using the *Ministry for the Environment (MfE) emissions factors* where available or as provided by another credible government or industry source. For further information on Z Energy's Scope 3 emissions reporting, this can be found in their CY23 Greenhouse Gas Inventory Reports available on the Z Energy website.
- (33) Total emissions (Scope 1 and Scope 2) are calculated in accordance with the National Greenhouse and Reporting (NGER) definition and refers to all Scope 1 and Scope 2 emissions within Ampol's operational control in Australia.
- (34) Total High Value Product is from Lytton refinery and excludes the Lubricants facility.
- (35) Total Fuel Throughput is from Ampol's three largest Terminal facilities only: Kurnell NSW, Banksmeadow NSW and Newport VIC.
- (36) SPT1 Result for Fuels and Infrastructure is broken down into two parts; SPT1A Result and SPT1B Result. SPT1A Result is equal to the total tCO<sub>2</sub>e/kL HVP calculated in respect to the noted performance period and showing that the SPT1A Result has met the % of reduction against the Baseline SPT1A. SPT1B Result is equal to the total tCO<sub>2</sub>e/kL Total Fuel Throughput calculated in respect to the noted performance period between and showing that the SPT1B Result has met the % of reduction against the Baseline SPT1B.
- (37) SPT1 for Fuels and Infrastructure is broken down into two parts; SPT1A and SPT1B. SPT1A is equal to the total emissions intensity calculated as operational emissions (Scope 1 and Scope 2) in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) for Lytton refinery (excluding the Lubricants facility) divided by the Total High Value Product between 1 July to 30 June (tCO<sub>2</sub>e/kL HVP). SPT1B is equal to the total emissions intensity calculated as operational emissions (Scope 1 and Scope 2) in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) emissions for Ampol's three largest Terminal facilities only (Kurnell NSW, Banksmeadow NSW and Newport VIC) divided by the Total Fuel Throughput for these three facilities between 1 July to 30 June (tCO<sub>2</sub>e/kL Total Fuel Throughput).
- (38) Baseline SPT1 for Fuels and Infrastructure is broken down into two parts; Baseline SPT1A and Baseline SPT1B. Baseline SPT1A is equal to the total tCO<sub>2</sub>e/kL HVP reported between 1 July 2020 to 30 June 2021, which is equal to 0.1486 tCO<sub>2</sub>e/kL HVP. Baseline SPT1B is equal to the total tCO<sub>2</sub>e/kL Total Fuel Throughput reported between 1 July 2020 to 30 June 2021, which is equal to 0.0025 tCO<sub>2</sub>e/kL Total Fuel Throughput.
- (39) Total emissions (Scope 2) are calculated in accordance with the National Greenhouse and Reporting (NGER) definition and refers to all Scope 2 emissions within Ampol's operational control in Australia.
- (40) Market-based method refers to the use of market-based accounting methods attributed to emission reductions associated with a renewable energy procurement contract agreement for Ampol's Convenience Retail facilities within Ampol's operational control in Australia.
- (41) SPT2 Result is equal to the total tCO<sub>2</sub>e calculated in respect to the noted performance period and showing that the SPT2 Result has met the % of reduction against the Baseline SPT2.
- (42) SPT2 is equal to the total operational emissions (Scope 1 and Scope 2) calculated in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e) for Ampol's Convenience Retail facilities within Ampol's operational control in Australia between 1 July to 30 June, factoring market-based accounting methods.
- (43) Baseline SPT2 is equal to the total tCO<sub>2</sub>e calculated between 1 July 2020 to 30 June 2021, which is equal to 102,376 tCO<sub>2</sub>e.
- (44) Future Energy Investment Made (AU\$m) refers to the aggregate amount applied or contracted by Ampol to assets and activities that are primarily or solely directed towards, used for or spent to deliver, a Future Energy Initiative during the period commencing on 1 January 2021 and the year ending on 31 December of the reporting period.
- (45) Future Energy Initiative Delivered means in respect of the Performance Period, the number of Future Energy Initiatives which are included on the Future Energy Initiatives Plan and which have been confirmed by Ampol in the Sustainability Performance Report for that Performance Period as having been delivered during that Performance Period or contracted for during that Performance Period.
- (46) The total energy used for ARENA co-funded EV charging bays refers to the consumption of electricity measured between 1 January and 31 December through an installed submeter at each EV charging bay. The total megawatt hour (MWh) of energy consumption for the year is calculated and then offset through the voluntary purchasing and surrendering of Large-scale generation certificates (LGCs). This is done to net the equivalent electricity consumption with renewable energy for all of the ARENA co-funded charging bays once installed and active.
- (47) The total energy used for NSW co-funded EV charging bays refers to the consumption of electricity measured between 1 January and 31 December through an installed submeter at each EV charging bay. The total megawatt hour (MWh) of energy consumption for the year is calculated and then offset through the voluntary purchasing and surrendering of Large-scale generation certificates (LGCs). This is done to net the equivalent electricity consumption with renewable energy for all of the NSW Government co-funded charging bays once installed and active.
- (48) The total of EV charging bays operated or controlled by Ampol (individually or together with one or more joint ventures in which the Group participates) in Australia is an annual rolling figure that commenced from 1 July 2022. One EV charging bay is defined as a parking spot in which one customer can park and charge their electric vehicle using either an AmpCharge EV fast charger or any functionally equivalent electric vehicle fast charger. Each two EV charging bays are generally supported by a charging unit capable of charging two vehicles concurrently.
- (49) The total of EV charging bays operated or controlled by Z Energy is an annual rolling figure that commenced from 1 May 2022. One EV charging bay is defined as a parking spot in which one customer can park and charge their electric vehicle using an any functionally equivalent electric vehicle fast charger. Each two EV charging bays are generally supported by a charging unit capable of charging two vehicles concurrently.

## KPMG Assurance Statement



### Independent Limited Assurance Report to the Directors of Ampol Limited

#### Conclusion

Based on the evidence we obtained from the procedures performed, we are not aware of any material misstatements in the Selected Sustainability Information which has been prepared by Ampol Limited in accordance with Ampol Limited policies, procedures, and methodologies (the Criteria) for the reporting period 1 January 2023 to 31 December 2023 (except where otherwise stated).

#### Information Subject to Assurance

The Selected Sustainability Information, as presented in the Ampol Limited 2023 Annual Report and available on the Ampol Limited website, comprises of the following. All metrics relate to Ampol Limited's Australian operations only.

Selected Sustainability Information	Value Assured
Total Recordable Injuries (TRI) (number) - Fuel and Infrastructure	10
Total Recordable Injuries (TRI) (number) - Convenience Retail	28
Total Recordable Injuries Frequency Rate (TRIFR) - Fuels and Infrastructure	2.2
Total Recordable Injuries Frequency Rate (TRIFR) - Convenience Retail	3.8
Days Away from Work Injury Frequency Rate (DAWIFR) - Fuels and Infrastructure	0.9
Days Away from Work Injury Frequency Rate (DAWIFR) - Convenience Retail	1.6
Tier One Safety Event (number)	0
Tier Two Safety Event (number)	2
GHG Emissions Scope 1 (tCO <sub>2</sub> e) – 1 July 2022 to 30 June 2023 (Australia only)	683,531
GHG Emissions Scope 2 (tCO <sub>2</sub> e) – 1 July 2022 to 30 June 2023 (Australia only)	219,045
Total Emissions (Scope 1 and 2) per kL of Total Fuel Throughput, Terminals (tCO <sub>2</sub> e/kL) - 1 July 2022 to 30 June 2023 (SPT1B)	0.0021
Total Emissions (Scope 1 and 2) Convenience Retail (tCO <sub>2</sub> e) - 1 July 2022 to 30 June 2023 (SPT2)	76,765
Total Emissions (Scope 1 and 2) per kL of Total High Value Product, Lytton Refinery (tCO <sub>2</sub> e/kL) - 1 July 2022 to 30 June 2023 (SPT1A)	0.1387
Fuels and Infrastructure business – SPT1 Result shows a reduction in SPT1 of at least 1.5% against the Baseline SPT1	Yes
Convenience and Retail Business – SPT2 Result shows a reduction in SPT2 of at least 5.0% against the Baseline SPT2.	Yes
≥\$30m Future Energy Investment made	Yes
Future Energy Initiatives delivered ≥1	Yes
Percentage of energy used for ARENA co-funded EV charge bays offset with renewable energy certificates	100%
Percentage of energy used for NSW co-funded EV charge bays offset with renewable energy certificates	100%

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Number of EV Charge Bays operated or controlled by Ampol Group by 31 December 2023	82
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## Criteria Used as the Basis of Reporting

The criteria used in relation to the Selected Sustainability Information presented in the Ampol Limited 2023 Annual Report are Ampol Limited policies, procedures, and methodologies as documented in Ampol Limited's Basis of Preparation (the Criteria).

## Basis for Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* and ASAE 3410 *Assurance Engagements on Greenhouse Statements* (the Standards). In accordance with the Standards, we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the [information subject to assurance], whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

## Summary of Procedures Performed

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- enquiries with relevant Ampol Limited personnel to understand the internal controls, governance structure and reporting process of the Information Subject to Assurance;
- reviews of relevant documentation including 2023 Ampol Limited's Sustainability Report Basis of Preparation and the Sustainability Linked Loan Principles by the Asia Pacific Loan Markets Association and Loan Markets Association Framework;
- analytical procedures over the Information Subject to Assurance;
- interviews with Corporate Head Office (Sydney) and Lytton refinery;
- walkthroughs of the Information Subject to Assurance to source documentation;
- evaluating the appropriateness of the criteria with respect to the Information Subject to Assurance; and
- reviewed the sustainability information in the Ampol Limited 2023 Annual Report in its entirety to ensure it is consistent with our overall knowledge of the assurance engagement.

## How the Standard Defines Limited Assurance and Material Misstatement

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Misstatements, including omissions, are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of Ampol Limited.

## Inherent Limitations

Greenhouse gas quantification is subject to inherent uncertainty due to the nature of the information and the uncertainties inherent in: (i) the methods used for determining or estimating the appropriate amounts,

## KPMG Assurance Statement continued



(ii) information used to determine emission factors and (iii) the values needed to combine emissions of different gases.

The nature of non-financial information, the absence of a significant body of established practice on which to draw, and the methods and precision used to determine non-financial information, allow for different, but acceptable evaluation and measurement techniques and can result in materially different measurements, affecting comparability between entities and over time. The Selected Sustainability Information has been measured applying the Criteria, which has been developed solely for the purpose of providing this non-financial information. As such, the Selected Sustainability Information may not be suitable for another purpose.

Because of the inherent limitations of an assurance engagement, together with the internal control structure, it is possible that fraud, error, or non-compliance with the Criteria may occur and not be detected. A limited assurance engagement as at and for the year ended 31 December 2023 does not provide assurance on whether compliance with the Criteria will continue in the future.

### Use of this Assurance Report

This report has been prepared for the Directors of Ampol Limited for the purpose of providing an assurance conclusion on the Information Subject to Assurance and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Ampol Limited, or for any other purpose than that for which it was prepared.

### Management's responsibility

Management are responsible for:

- determining that the criteria is appropriate to meet their needs and the needs of their stakeholders;
- preparing and presenting the Information Subject to Assurance in accordance with the criteria; and
- establishing internal controls that enable the preparation and presentation of the Information Subject to Assurance that is free from material misstatement, whether due to fraud or error.

### Our Responsibility

Our responsibility is to perform a limited assurance engagement in relation to the Information Subject to Assurance for the period 1 January 2023 to 31 December 2023 (unless otherwise stated), and to issue an assurance report that includes our conclusion.

### Our Independence and Quality Management

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Australian Professional and Ethical Standards Board, and complied with the applicable requirements of Australian Standard on Quality Management 1 to design, implement and operate a system of quality management.

KPMG

19 February 2024