



FY2024 - 25



**ANNUAL  
GREENHOUSE GAS  
(GHG)  
EMISSIONS REPORT**



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# Disclaimer

This report has been meticulously crafted with expertise and professionalism, drawing upon available data and industry-standard methodologies. While the findings provide a valuable and precise means of calculating GHG emissions at TOT Transport, it's crucial to acknowledge the inherent variations in methodologies and potential uncertainties within the data. Users are strongly encouraged to proceed with caution and consult independent advice as necessary to prevent any misapplication or misinterpretation of the report's insights by third parties.



## Audience and Dissemination Policy

This report is intended for all TOT Transport's stakeholders interested in its GHG emissions inventory and the associated reporting structure, notation and explanations. The distribution of the report is controlled and managed in accordance with TOT Transport's policies and procedures. Only individuals who have been officially designated or authorised by TOT Transport have the authority to distribute or share this report.





# CEO's Statement



Our emissions reporting is not just a record of the past, it is a roadmap for the future, guiding us to build a cleaner and more efficient transport business.

At TOT Transport, we recognise that our industry is at the heart of both the challenge and the solution when it comes to reducing greenhouse gas emissions. Transport is essential for connecting communities and driving economic growth, but it also carries a significant responsibility to act on climate change.

This is **our second year of GHG reporting**, and with it, we are strengthening our commitment to transparency, accountability, and continuous improvement. It builds on the foundations we laid in FY24 when we introduced robust systems to track emissions and identified the areas of greatest impact across our fleet and operations. With FY25 data, we are strengthening that foundation through greater transparency and sharper insights into our Scope 1 and Scope 2 emissions, aligned with leading frameworks such as the GHG Protocol and the National Greenhouse and Energy Reporting (NGER) scheme.

Our approach is deliberately pragmatic yet ambitious. We acknowledge that our overall emissions profile has increased in some areas as our business has grown. We are strategising investment in cleaner technologies, improving fuel efficiency, and testing new solutions to reduce our footprint while never compromising the service excellence that defines TOT Transport. This is about more than cutting emissions today. It is about ensuring we are ready to compete, adapt, and thrive in a low-carbon economy tomorrow.

Looking ahead, we will continue investing in vehicle efficiency, renewable energy, and collaborative supply chain solutions as we prepare TOT Transport for a low-carbon future. This report is more than compliance; it is our way of holding ourselves accountable and sharing our journey openly with our stakeholders.

We understand that change will not happen overnight, but each year of progress builds momentum. We are determined to drive meaningful change, creating a more sustainable future for the transport sector and the communities we serve.

Sincerely,  
**Andrew Sedrak**  
*Chief Executive Officer*





# Preface

Climate change is the defining challenge of our time, and its impacts are being felt across communities, economies, and ecosystems worldwide. Its effects can drastically reshape resource consumption, production patterns, and economic activities. In response, initiatives are being developed and implemented at global, regional, national, and local levels to regulate GHG concentrations in our atmosphere.

The Paris Agreement, adopted in 2015, set a clear global mandate to limit global warming to well below 2°C, with efforts to limit it to 1.5°C above pre-industrial levels. Achieving this goal requires collective action, and businesses must be at the forefront of driving measurable change. As the global community increasingly recognises the persistent need to combat climate change, understanding and mitigating GHG emissions has become essential. This report provides a comprehensive analysis of GHG emissions of TOT transport and within its organisational boundaries.



## The data and methodologies used

The data and methodologies used in the preparation of this GHG emissions report have been compiled with the support of an independent sustainability consulting firm to ensure accuracy, consistency, and completeness. The report has been prepared based on data supplied by TOT Transport, and where necessary, certain assumptions have been applied to address data limitations or gaps.

Management acknowledges and takes full responsibility for the integrity and reliability of the information presented. TOT Transport remains committed to continuously improving the measurement, reporting, and reduction of GHG emissions, ensuring transparency and alignment with industry best practices.



# How We Measure Our Emissions

## Our approach

Environmental sustainability continues to be a defining factor for long-term growth in the transport sector. Building on the foundation established in FY24, the FY25 Greenhouse Gas (GHG) Inventory Report extends our commitment to robust and transparent disclosure.

**Progress since FY24:** Our first inventory focused on quantifying and reporting Scope 1 and Scope 2 emissions. In FY25, we have refined data accuracy, strengthened internal processes, and identified new opportunities for decarbonisation across operations.

**Why this matters:** By continuing to track and manage our direct emissions, we are equipping ourselves with insights that turn ambition into measurable progress.

**Our commitment:** We remain dedicated to annual Scope 1 and Scope 2 disclosures, aligned with international best practice. Accountability and transparency remain central to our approach, ensuring measurable climate action while aligning with both national and global objectives.

## Based on ISO principles



The preparation of this inventory follows ISO principles, which guide our reporting approach:

- **Relevance:** Decision-useful information shaped by company characteristics, organisational structure, regulatory requirements, and business context.
- **Completeness:** A fair and comprehensive account of emissions within defined boundaries; all data sources, estimates, and limitations are documented and justified.
- **Consistency:** Boundaries, methodologies, and accounting approaches remain aligned with FY24 to ensure comparability; any changes are explained.
- **Transparency:** Data and methodologies are presented clearly to enable confident interpretation.
- **Accuracy:** Methods and sources are continuously refined to improve reliability while balancing timeliness and completeness.



# Glossary of Terms

## Greenhouse Gas (GHG)

A gas that contributes to the greenhouse effect by absorbing infrared radiation, e.g., carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), and nitrous oxide (N<sub>2</sub>O).

## CO<sub>2</sub> Equivalent (CO<sub>2</sub>e)

A unit of measurement to quantify the global warming potential of different greenhouse gases by expressing the concentration of each gas in terms of the equivalent amount of CO<sub>2</sub>.

## Global Warming Potential (GWP)

A measure of how much heat a GHG traps in the atmosphere over a specific period, usually 100 years, relative to carbon dioxide (CO<sub>2</sub>).

## Carbon Intensity

A measure of the carbon emissions per unit of economic activity, usually expressed in terms of CO<sub>2</sub> emissions per unit of gross domestic product (GDP).

## Direct Emissions (Scope 1)

Emissions resulting from sources that are owned or controlled by the reporting entity, such as emissions from combustion of fossil fuels on-site.

## Indirect Emissions (Scope 2)

Emissions resulting from the generation of purchased electricity, heat, or steam consumed by the reporting entity.

## Indirect Emissions (Scope 3)

Indirect emissions that occur in the value chain of the reporting company, including both upstream and downstream emissions.

## Carbon Footprint

The total amount of greenhouse gases emitted directly or indirectly, measured in CO<sub>2</sub>e, as a result of human activities over a specific period, usually expressed as a mass in metric Tonnes.

## Carbon Neutrality

Achieved when the net emissions of CO<sub>2</sub>e by a company, product, or individual are zero, either by balancing carbon emissions with carbon removal or by avoiding emissions altogether.

## Net-Zero Emissions

The balance between the amount of greenhouse gases emitted and the amount removed from the atmosphere, usually achieved by reducing emissions and investing in carbon removal technologies.

## GHG Sink

A process that removes GHG from the atmosphere

## Kyoto Protocol

The Kyoto Protocol is an international treaty adopted in 1997 that commits its parties to reduce GHG emissions. It sets binding targets for developed countries, acknowledging their historical responsibility for climate change.

## IPCC Fifth Assessment Report (AR6)

The IPCC Fifth Assessment Report (AR6) is a comprehensive evaluation of climate change science, released between 2021 and 2022. It provides an in-depth analysis of the causes, impacts, and potential solutions to climate change, involving contributions from thousands of scientists worldwide.



# Glossary of Terms (Cont.)

## Emission Boundaries

The emissions that are included, or accounted for in the carbon footprint calculation and reporting

## GHG Inventory

A systematic account of the GHG emissions, sources of emission and removals associated with a defined geographic area, sector, organisation, or activity

## Carbon Offsetting

The process of compensating for carbon emissions by investing in projects that reduce or capture an equivalent amount of CO<sub>2</sub>e emissions elsewhere, such as reforestation or renewable energy projects.

## GHG Protocol

An internationally recognised accounting and reporting standard for GHG emissions. It was developed by the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) and is widely used by businesses, governments, and other organisations to calculate, report, and manage their GHG emissions.

## Carbon Disclosure

The process of reporting and disclosing information about a company's or organisation's GHG emissions, climate-related risks, and strategies for reducing emissions and adapting

## NGER

National Greenhouse and Energy Reporting Scheme (Australia)

## NGA

National Greenhouse Accounts

## Sustainable Development

The development that meets the needs of the present without compromising the ability of future generations to meet their own needs, considering economic, social, and environmental factors.

## Renewable Energy

The energy derived from natural resources that are replenished continuously, such as solar, wind, hydro, and geothermal energy.

## Fossil Fuels

Carbon-based fuels, such as coal, oil, and natural gas, formed from the remains of plants and animals that lived millions of years ago and released through combustion.

## Emissions Intensity

The amount of GHG emissions per unit of a specific economic or production metric, such as CO<sub>2</sub> emissions per unit of energy generated or per unit of product manufactured.

## Decarbonisation

The process of reducing or eliminating carbon emissions, often by transitioning from fossil fuels to renewable energy sources and implementing energy efficiency measures.

## Spend-based method

Estimates emissions for goods and services by collecting data on the economic value of goods and services purchased and multiplying it by relevant secondary (e.g., industry average) emission factors (e.g., average emissions per monetary value of goods).





# Executive Summary



## Objectives and principles

This is TOT Transport's second Greenhouse Gas (GHG) Emissions Report, providing a transparent overview of our Scope 1 and Scope 2 emissions and the methodologies used for quantification. Our 2025 assessment builds on last year's inaugural report, applying the **World Resources Institute's GHG Protocol** alongside the **NGER methodology**, ensuring alignment with international best practice while meeting Australia's regulatory requirements.

Through this report, we reaffirm our commitment to:

- **Annual disclosure** of GHG emissions in line with our environmental policy and strategy.
- **Continuous improvement** in measuring, monitoring, and managing emissions performance.
- Supporting the **UN Sustainable Development Goals (SDGs)** by embedding sustainability into core business practices.

The information contained within this report presents the inventory of GHGs and associated emissions for the financial year 2025, spanning from **July 1, 2024, to June 30, 2025**. It involves all major commercial activities conducted by TOT Transport, with operations spanning across 2 facilities situated in New South Wales (NSW) and Australian Capital Territory (ACT). The total GHG emissions of TOT Transport for financial year 2025 (July 2024 – June 2025) is **12,294 tonnes CO<sub>2</sub>e**.

## Reporting standards and approach

The structure of this GHG emissions report follows the requirements outlined in both **NGER and ISO 14064-1:2018**.

- ISO 14064-1:2018 provides a global framework for measuring and reporting GHG emissions and removals, while;
- The NGER methodology offers specific guidelines aligned with Australia's regulatory framework.

Together, these methodologies form a comprehensive approach for accurately quantifying, reporting, and managing GHG emissions and removals. ISO 14064-1:2018 reporting index is provided in the Appendix.

## Reporting objective

This GHG inventory report is prepared to meet the following objectives:

- **Accurately Measure and Monitor Emissions:** Understand the organisation's carbon footprint and identify opportunities to reduce GHG emissions.
- **Ensure Objectivity and Consistency:** Improve the accuracy, consistency, and transparency of GHG quantification, monitoring, and reporting processes.
- **Demonstrate Transparency to Stakeholders:** Share emissions data openly to build trust and accountability with stakeholders.
- **Support GHG Reduction Projects:** Facilitate the planning, development, and execution of projects aimed at mitigating and managing GHG emissions.
- **Streamline Progress Tracking:** Simplify the process of monitoring progress in reducing GHG emissions over time.
- **Meet Regulatory Requirements:** Comply with mandatory reporting obligations, including Australia's NGER requirements.





# Key Facts and Figures



## Emissions: Snapshot

### Total emissions

12,294  
t-CO<sub>2</sub>e

### Majority of emissions

98.75%  
from  
subcontracted fleet

### Total scope 1 emissions

126  
t-CO<sub>2</sub>e

### Carbon intensity

412  
t-CO<sub>2</sub>e/million dollar

### Total scope 2 emissions

27  
t-CO<sub>2</sub>e

### Subcontractor emission intensity

539  
t-CO<sub>2</sub>e/million dollar





# Our Business and GHG Journey



## Organisational description

TOT Transport is an Australian privately owned company, providing end to end transport and logistics solutions to several large businesses in Australia. The company’s registered head office is at **1/17 Willfox Street, Condell Park, NSW 2200**.

TOT Transport delivers customised solutions for the safe and efficient movement of FMCG, furniture, and other bulky goods. Beyond transport, we provide end-to-end warehousing and logistics services, enabling seamless supply chain management designed around each client’s needs. Our core services include:

- FMCG
- Furniture or bulky items
- Warehouse & logistics
- Couriers
- Line-haul

## Our emissions reporting journey

TOT Transport’s business and emissions journey move forward together, strengthening efficiency today while preparing for a low-carbon future

### FY24 foundation:

- Established our first greenhouse gas (GHG) inventory.
- Reported emissions from two key facilities in New South Wales (NSW) and the Australian Capital Territory (ACT).
- Included emissions from subcontracted transport fleet.
- These facilities remain central to operations, delivering safe and efficient transport of FMCG, furniture, and bulky items.

### Strengthening governance in FY25:

- ESG team, led by the CEO, expanded its role in driving sustainability.
- Responsibilities include preparation of this GHG emissions report, ensuring transparency, monitoring compliance, and embedding sustainable practices into strategy and operations.

### Advancing sustainability strategy:

- Moving from initial quantification to a formalised sustainability approach.
- Key initiatives include:
  - Operational efficiency improvements.
  - Fuel and energy optimisation.
  - Exploration of low-carbon alternatives in transport and logistics.

### Policy and future direction:

- Guided by an environmental policy that shapes decisions and minimises carbon footprint.
- Future reports will present:
  - Measurable performance outcomes.
  - Reduction targets.
  - Year-on-year improvements as TOT Transport advances its decarbonisation journey.



# Organisational Boundaries



## Emissions in scope (aligned with GHG protocol)

- **Scope 1** emissions are direct GHG emissions from operations that are owned or controlled by the reporting company (e.g., for TOT Transport, emissions come from tailpipe of passenger vehicles, delivery vehicles and refrigerants).
- **Scope 2** emissions are indirect emissions from the generation of purchased energy consumed by a company (e.g. emissions from grid electricity purchased by TOT Transport).
- **Scope 3.9** emissions are indirect emissions from transportation and distribution of sold products in vehicles/facilities not owned by the reporting company.



TOT Transport established the foundation of its greenhouse gas (GHG) reporting the previous year organisational boundaries that included Scope 1 (direct emissions), Scope 2 (indirect emissions from purchased electricity), and Scope 3.9 (Downstream Transportation and Distribution). These boundaries were designed to reflect the company’s operational reality and ensure transparency in capturing the most material sources of emissions.

- In FY25, the same boundaries have been maintained to ensure comparability and consistency in reporting. The inventory continues to cover the company’s two core facilities in New South Wales (NSW) and the Australian Capital Territory (ACT).
- The FY25 GHG inventory reconfirms the predominance of Scope 3.9 emissions within TOT Transport’s overall footprint. **Downstream Transportation and Distribution accounts for 98.75% of the company’s total emissions.** By contrast, Scope 1 & 2 emissions arising from other activities together contribute just over 1.2% of the emissions.
- The consistency in organisational boundaries between FY24 and FY25 strengthens the credibility of the company’s disclosure and allows for meaningful year-on-year comparisons.

Regions in scope	ACT	NSW
Facilities	1	1



# Reporting Boundaries (Inclusions)

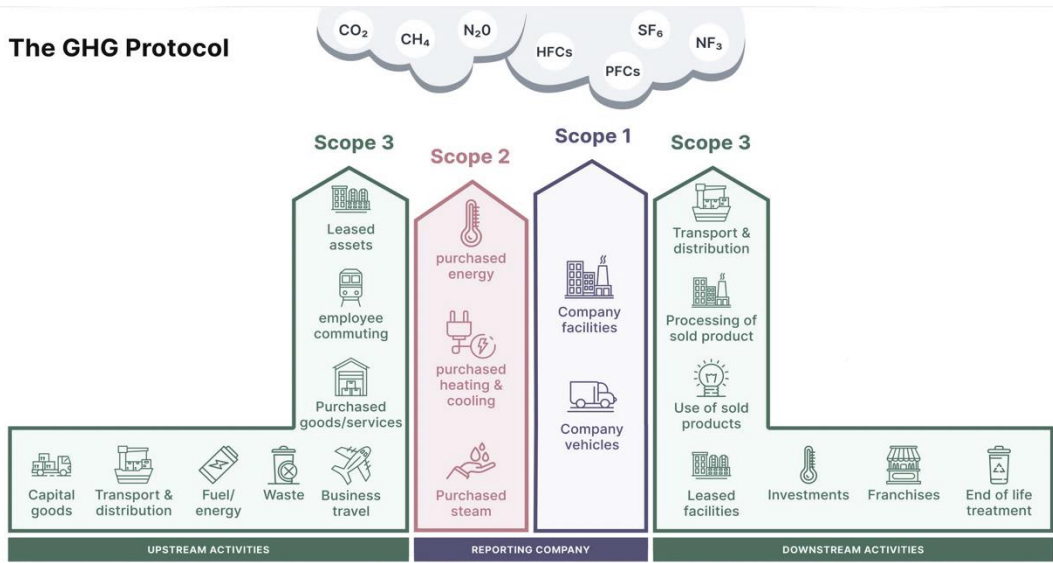


Figure 1: Scope 1, 2, 3 emissions (Source: GHG Protocol)

## Identification of GHG Sources and Sinks

This report discloses TOT Transport’s greenhouse gas (GHG) emissions by identifying both sources and sinks, consistent with ISO principles.

- **Sources:** Direct emissions (Scope 1) from fuel combustion in vehicles and equipment owned or controlled by the company; indirect emissions (Scope 2) from the generation of purchased electricity consumed at facilities; and Scope 3.9 emissions from downstream transportation and distribution undertaken by subcontracted carriers, which represent the most material share of the company’s footprint.
- **Sinks:** While no biological carbon sinks are owned or directly managed by the company, operational initiatives such as energy efficiency measures, route optimisation, and driver training act as indirect sinks by reducing overall demand for fossil fuels and lowering emissions intensity across operations.

No other Scope 3 categories are included in this year’s inventory, as they are not considered material to TOT Transport’s business model or operational control.

### Direct GHG emissions



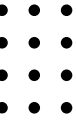
#### Scope 1

Direct GHG emissions, as defined by the GHG Protocol, encompass emissions from assets owned or operated by the company. This includes emissions from company-owned vehicles and other sources such as refrigerant leaks. The specific sources of direct GHG emissions for TOT Transport are outlined below:

S. no.	Activity	Details	Generated GHGs
1	Refrigerants (air conditioning systems)	Refrigerant leaks	CO <sub>2</sub> , PFCs, HFCs
2	Passenger vehicles	Combustion of automotive fuel	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O
3	Delivery vehicles	Combustion of automotive fuel	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O



# Reporting Boundaries (Inclusions)



## Indirect GHG emissions



### Scope 2

Indirect GHG emissions, as defined by the GHG protocol, encompass emissions from purchased energy. This includes emissions from purchased electricity, heating, or cooling. TOT Transport includes only purchased electricity as a category in its Scope 2 evaluation as there was no emission recorded from other categories.

Sr no	Activity	Details	Generated GHGs
1	Electricity consumption	Purchased electricity	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O

## Indirect GHG emissions



### Scope 3.9: Transport and distribution of sold products

According to the GHG Protocol, indirect emissions include those from the transportation and distribution of sold products in vehicles and facilities not owned by TOT Transport. Within our value chain, Scope 3.9 is the most significant and material source of emissions, driven primarily by subcontracted road transport.

This category is included in our reporting to ensure completeness, reflecting TOT Transport's operational control and business model, which rely extensively on subcontracted logistics partners. As such, Scope 3.9 remains a central focus of our emissions measurement and reduction strategy.

Sr no	Activity	Details	Generated GHGs
1	Downstream Transport (Road Transport)	Combustion of automotive fuel	CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O





# Reporting Boundaries (Exclusions)



Certain exclusions have been applied in the assessment of emissions, as below.

Scope	Elements	Status
1	Stationary Combustion (Backup power generator)	X
2	Purchased Heat and Steam	X

Certain exclusions have been applied in the assessment of Scope 1 (direct) and Scope 2 (indirect) emissions for FY25.

- **Stationary Combustion:** TOT Transport does not operate any stationary combustion sources, such as backup power generators or similar equipment. As such, no emissions from this source are reported.
- **Purchased Heat and Steam:** TOT Transport does not utilise purchased heat or steam. Accordingly, Scope 2 emissions are limited exclusively to purchased electricity, as previously noted.
- With respect to Scope 3 emissions, of the 15 categories defined under the GHG Protocol, Scope 3.9 (Downstream Transportation and Distribution) remains the only category included in this year’s assessment. Consistent with FY24, TOT Transport continues to operate under a business model where logistics activities are carried out through subcontracted vehicles. In line with the **National Greenhouse and Energy Reporting (NGER) guidelines on [Defining a Facility](#)** (page 16), emissions associated with contractor and subcontractor activities are included in the inventory boundary.

This approach ensures that the emissions profile presented in this report is both relevant and reflective of the company’s material operational impacts, while maintaining comparability with the previous reporting year.

Scope 3	Categories—upstream and downstream	Applicability	Reason for exclusion
3.1	Purchased goods & services	X	Out of Scope
3.2	Capital goods	X	Out of Scope
3.3	Fuel & Energy - activities	X	Out of Scope
3.4	Upstream transportation & distribution	X	Out of Scope
3.5	Waste Generated in Operations	X	Out of Scope
3.6	Business travel	X	Out of Scope
3.7	Employee commuting	X	Out of Scope
3.8	Upstream leased assets	X	Out of Scope
3.9	Downstream transportation & distribution	✓	In Scope
3.10	Processing of sold products	X	Out of Scope
3.11	Use of sold products	X	Out of Scope
3.12	EoL treatment of sold products	X	Out of Scope
3.13	Downstream leased assets	X	Out of Scope
3.14	Franchises	X	Out of Scope
3.15	Investments	X	Out of Scope



# Reporting Year Emissions

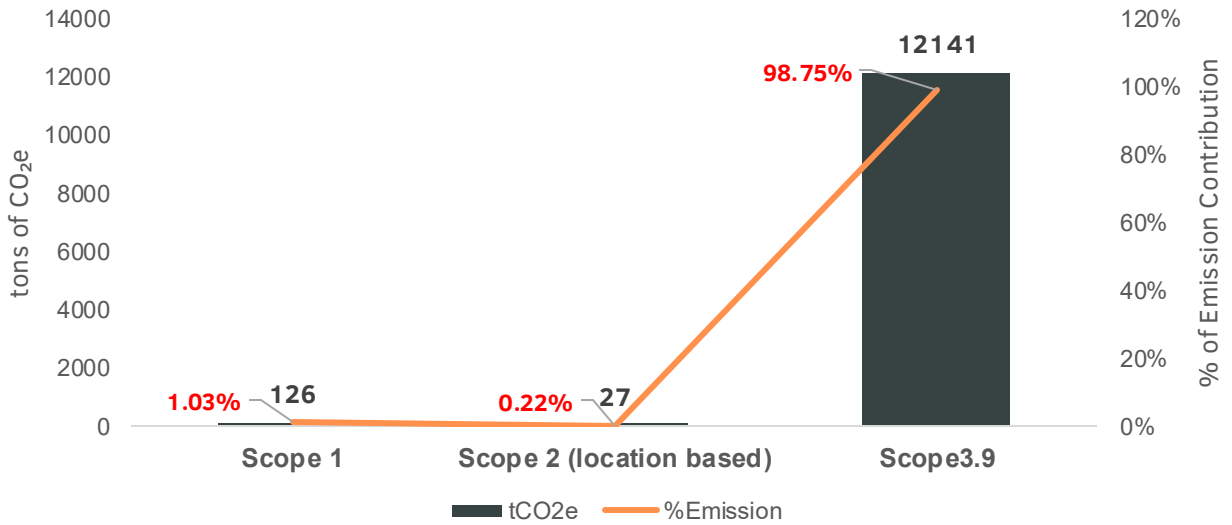




# FY 2024-25 Emissions Summary

Based on the GHG accounting conducted for TOT Transport in FY25, the company's total emissions amounted to 12,294 tCO<sub>2</sub>e.

### GHG emission breakdown (in Tonnes of CO<sub>2</sub>e)



Direct (Scope 1) emissions for FY25 totaled 125 tCO<sub>2</sub>e, representing just over 1% of the company's overall footprint. Most of these emissions were attributable to passenger vehicles (67 tCO<sub>2</sub>e) and prime movers (58 tCO<sub>2</sub>e), reflecting the limited but necessary use of TOT's owned fleet to complement subcontracted transport operations. Emissions from forklifts and refrigerant fugitive releases were immaterial, together accounting for less than 1 tCO<sub>2</sub>e, demonstrating effective equipment management and minimal leakage events.



Indirect (Scope 2) emissions from purchased electricity were similarly low, amounting to 27 tCO<sub>2</sub>e or 0.22% of total emissions. Of this, Condell Park accounted for approximately 87% (23.5 tCO<sub>2</sub>e), reflecting its larger operational footprint, while Fyshwick contributed the remaining 13% (3.5 tCO<sub>2</sub>e).



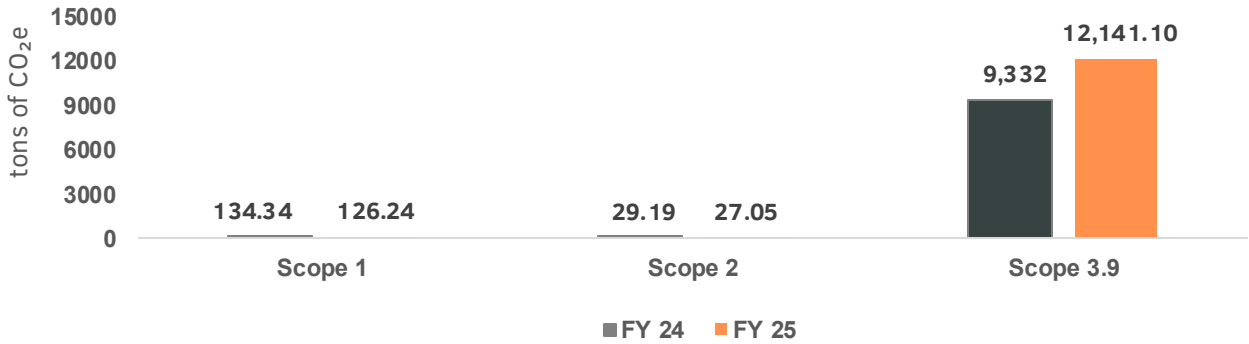
The analysis also confirms that Scope 3.9 remains the most material contributor, underscoring the significance of downstream logistics partners in TOT Transport's emissions profile. In contrast, Scope 1 and Scope 2 emissions remain comparatively minor, though they continue to be closely monitored to ensure operational efficiency, data integrity, and compliance with the NGER Determination and ISO 14064-1:2018 standards.





# Performance Overview: FY24 and FY25

## Year on year emissions comparison



The emissions analysis between base year and reporting year highlights stable emissions in controlled activities (Scope 1 and 2) alongside a notable increase in value chain-related emissions (Scope 3.9), underscoring the importance of continued collaboration with downstream partners and suppliers to address decarbonisation opportunities across the broader logistics footprint

	FY24	FY25	Change
Scope 1	134	126	-6%
Scope 2	29	27	-7%
Scope 3.9	9,332	12,141	30%



### Scope 1: Highlights

**Passenger vehicles (+18%)**: Increased client/site travel linked to FY25 operational activity (onboarding, QA audits, customer visits). The rise in passenger-vehicle km explains the uplift without a corresponding jump in delivery-truck fuel.

**Delivery vehicles (-23%)**: Reduced own-fleet task due to lane outsourcing to subcontractors and tighter route discipline (less empty running, better consolidation). This aligns with the 30% jump in Scope 3.9, indicating freight task shifted from owned assets to 3PL carriers.



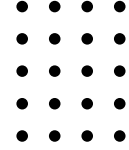
### Scope 2: Highlights

Overall purchased electricity emissions remained broadly stable across sites, with Condell Park decreasing by 9% and Fyshwick increasing marginally by 4%. The reduction at Condell Park is consistent with lower on-site handling and throughput also reflected in the significant forklift usage drop and supported by incremental energy efficiency measures such as improved HVAC scheduling, LED lighting, and idle-load trimming. By contrast, the small increase at Fyshwick is attributable to minor utilisation changes and updates to location-based emission factors from the 2024 NGA Factors Workbook (Table 43), rather than any structural shift in consumption patterns.



### Scope 3.9: Highlights

The increase in downstream transportation emissions is primarily attributable to a significant uplift in freight task following the acquisition of JB Hi-Fi as a major customer in FY25. Servicing this account required expanded distribution volumes and additional subcontracted transport movements across the network. The growth also reflects minor market-driven factors, such as shifts in average diesel prices between FY24 and FY25, which modestly influenced fuel-related cost allocations. Overall, the rise underscores TOT Transport's evolving customer portfolio and broader market presence, with downstream logistics activity scaling in line with these strategic wins.



# Calculation Methodology

## GWP Calculation and source

The report systematically accounts for and discloses the six greenhouse gases (CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, SF<sub>6</sub>, PFCs, HFCs) stipulated by the Kyoto Protocol, aligning with ISO 14064-1:2018 standards. Quantities of GHG emissions are expressed as tonnes of CO<sub>2</sub>e (Carbon Dioxide Equivalents) using the global warming potentials (GWP) from the [IPCC Sixth Assessment Report \(AR6\)](#). The time horizon is 100 years. Direct emissions sources (Category 1) are expressed as both CO<sub>2</sub>e and their detailed GHG breakdown, including the GWP (Global Warming Potential) value. The most notable GHGs include -

SR NO	GHG	CHEMICAL FORMULA	GWP
1	Carbon dioxide	CO <sub>2</sub>	1
2	Methane (Fossil Origin)	CH <sub>4</sub>	27
3	Nitrous oxide	N <sub>2</sub> O	273

TOT Transport's operations continue to rely on a broad network of subcontractors of varying sizes, operating across multiple local geographical regions. This structure requires close collaboration with service providers that possess differing levels of data availability and reporting capability. Consequently, the quality and format of emissions data collected in FY25 once again displayed variations in granularity and completeness.

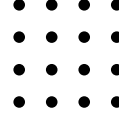
To address these challenges, this year's inventory has focused on enhancing the integration and standardisation of subcontractor data, ensuring that the final emissions profile remains consistent with both the ISO 14064-1:2018 standard and NGER requirements. The company has continued to work alongside external ESG consultants, whose expertise in global reporting frameworks and data management has been instrumental in refining the process. Their support has enabled TOT Transport to strengthen the reliability of its reporting, while maintaining transparency in the use of methodologies and estimations.

The table below outlines the key elements and corresponding activity data considered in quantifying Scope 1, Scope 2, and Scope 3.9 GHG emissions for FY25:

Scope	Particulars	Activity Data
Scope 1	Refrigerant leaks	Annual Refrigerant Leakage Rate (%)
Scope 1	Delivery Vehicles	Annual Fuel and Gas Consumption (in litres & kg)
Scope 1	Passenger Vehicles	Annual Fuel Consumption (in litres)
Scope 2	Purchased Electricity	Annual Electricity Consumption (in kWh)
Scope 3.9	Downstream Transportation & Distribution	Annual Spend (in AUD)

The CO<sub>2</sub>e calculation is derived by multiplying the activity data of each element by its corresponding emission factor. The subsequent sections of the report elaborates on the methodology employed for calculating CO<sub>2</sub>e emissions associated with the Scope 1, 2 and Scope 3.9.

$$\text{GHG Emission (t-CO}_2\text{e)} = \text{Activity Data} \times \text{Emission Factor (EF)}$$



# Calculation Methodology

## Scope 1: Company-owned passenger vehicles



### Passenger Vehicles

#### Definition

It refers to the emissions generated directly by company's owned and operated vehicles. These emissions are typically associated with the combustion of fossil fuels, such as gasoline or diesel.

Company-owned vehicles include:

- **Passenger vehicles:** Vehicles assigned to executives or employees for travel that are owned or controlled by the reporting organisation. This does not include employee-owned vehicles that are used for business purposes.



### Calculation Boundary

TOT Transport collects **detailed fuel consumption data** for its passenger vehicle fleet, which in FY25 comprised both Multi-Utility Vehicles (Utes) running on diesel and passenger cars running on petrol. As only fuel consumption data was available, a fuel-based approach was applied to calculate associated emissions.



### Calculation Assumptions

For FY25, complete Motorpass records were available for the full reporting year, eliminating the need for extrapolation or partial-year estimation. All vehicles were assumed to be cars and light commercial vehicles, consistent with regulatory requirements. Emission factors were applied in accordance with the 2024 NGA Factors Workbook (Table 9):

- Diesel: 70.41 kg CO<sub>2</sub>e/GJ
- Petrol: 67.62 kg CO<sub>2</sub>e/GJ

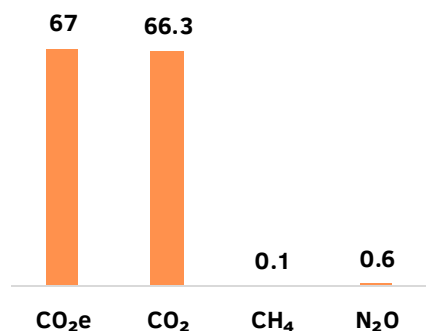
This approach ensured that Scope 1 passenger vehicle emissions for FY25 were calculated entirely from actual annual fuel consumption data, providing improved accuracy and reliability compared to the inaugural FY24 estimates.

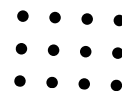


### Calculation Methodology

These GHG emissions are calculated by multiplying the total fuel consumption of passenger vehicles by the fuel emission factor (e.g. diesel in litres x diesel emission/litre). The emission factor of diesel was sourced from table 9 2024 NGA Factors Workbook.

#### CO<sub>2</sub> emission breakdown: passenger vehicles (in Tonnes)





# Calculation Methodology

## Scope 1: Company-owned delivery vehicles



### Delivery Vehicles

#### Definition

It refers to the emissions generated directly by a company's leased and operated vehicles. These emissions are typically associated with the combustion of fossil fuels, such as LPG, gasoline or diesel. Company-leased delivery include:

**Delivery vehicle:** Vehicles assigned for delivery of goods that are leased or controlled by the reporting organisation. This does not include employee-owned vehicles that are used for business purposes.



### Calculation Boundary

TOT Transport captured complete fuel-consumption data for all delivery assets in FY25, including prime movers/trucks and forklifts. Emissions were quantified using a fuel-based approach, consistent with FY24. Forklift activity occurred only at the ACT facility; no forklifts operated at Condell Park (NSW) during the reporting year.



### Calculation Assumptions

For FY25, no extrapolation or partial-year assumptions were required. Actual, full-year fuel consumption records were used for both trucks and forklifts. All engines were assumed to meet Euro IV or higher standards. Fuel-specific emission factors, sourced from the 2024 NGA Factors Workbook (Table 9), were applied:

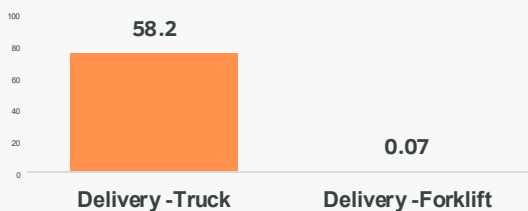
- Diesel (trucks/prime movers): 70.37 kg CO<sub>2</sub>e/GJ
- LPG (forklifts): 61.00 kg CO<sub>2</sub>e/GJ



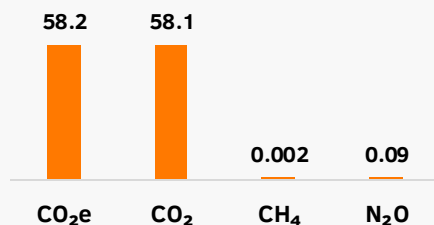
### Calculation Methodology

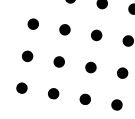
These GHG emissions are calculated by multiplying the total fuel consumption of delivery vehicles by the fuel emission factor (e.g. diesel in litres x diesel emission/litre). The emission factor of diesel was sourced from the 2024 NGA Factors Workbook.

CO<sub>2</sub>e emissions : Delivery vehicles (type) overview (in Tonnes)



CO<sub>2</sub> emission breakdown: Delivery vehicles (in Tonnes)





# Calculation Methodology

## Scope 1: Refrigerant leaks



### Refrigerants Leaks

#### Definition

It refers to the direct GHG emissions resulting from the leakage of refrigerants used in various cooling and air conditioning systems. Refrigerants are substances used in air conditioning systems and chillers to transfer heat and enable the cooling process. Common refrigerants include hydrofluorocarbons(HFCs), chlorofluorocarbons(CFCs), and hydrochlorofluorocarbons (HCFCs).



### Calculation Boundary

Emissions are calculated for refrigerant leaks from air conditioning systems installed in TOT Transport facilities. A total of two facilities were identified, with air conditioning systems containing approximately 10 kg of R410A refrigerant and 0.85 kg of R32 refrigerant, respectively.



### Calculation Assumptions

For FY25, fugitive emissions have been estimated using an annual leakage rate of 3.5%, consistent with guidance from the NGER framework. This rate is specified in the 2024 National Greenhouse Accounts (NGA) Factors Workbook (Table 10) and represents standard practice for equipment of this type. The following Global Warming Potential (GWP) values, also sourced from the 2024 Workbook (Table 11), were applied:

- R410A: 1,924 kg CO<sub>2</sub>e/kg
- R32: 677 kg CO<sub>2</sub>e/kg

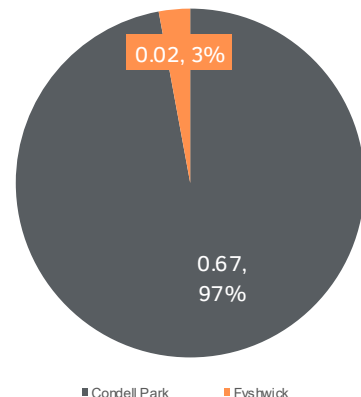
This approach ensures alignment with recognised best practice while maintaining year-on-year consistency with the methodology applied in FY24.



### Calculation Methodology

These GHG emissions are calculated by multiplying the total refrigerant filled, annual leakage rate by their respective refrigerant emission factor [e.g., (refrigerant filled in kg x annual leakage rate in %) x refrigerant emission/kg], The emission factors and leakage rates were sourced from the 2024 NGA Factors Workbook.

CO<sub>2</sub>e emissions breakdown: Refrigerant leaks (in tonnes)





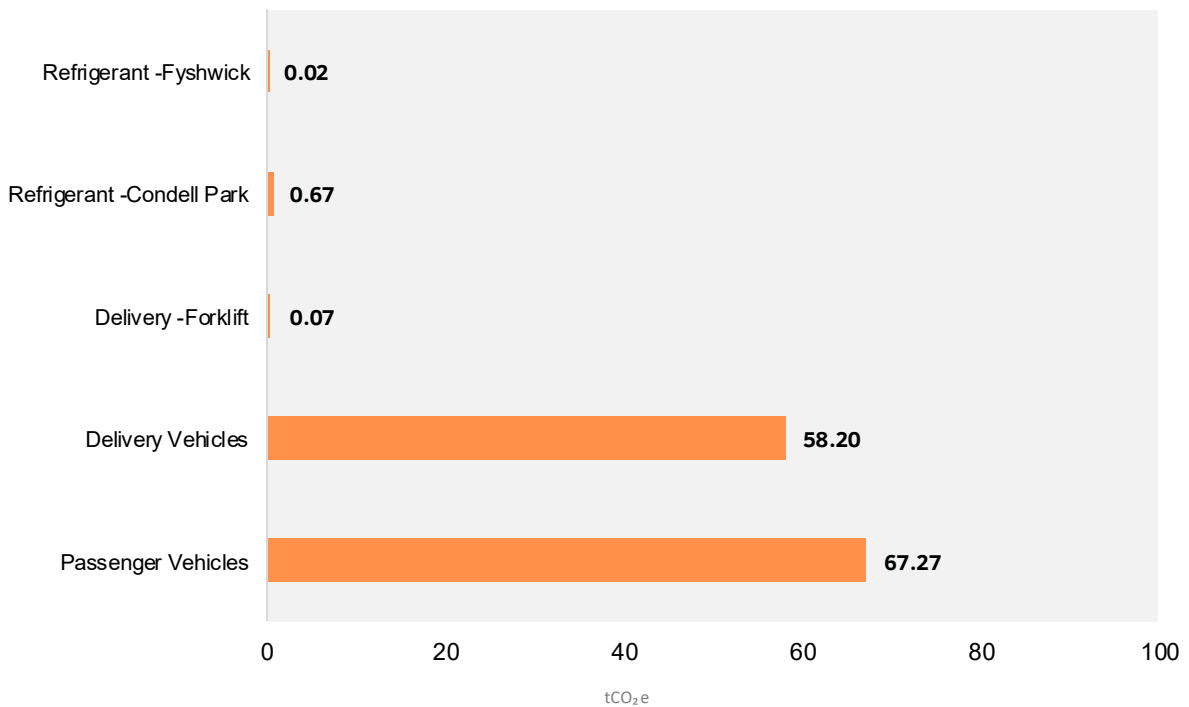
# Scope 1: Emissions

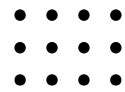
## Scope 1 Emissions profile

The total scope 1 emission accounts for ~126.24 tCO<sub>2</sub>e



### Scope 1: tCO<sub>2</sub>e emissions breakdown by activity





# Calculation Methodology

## Scope 2: Purchased electricity



### Purchased Electricity

#### Definition

Scope 2 (indirect) GHG emissions encompasses emissions from purchased energy in the form of electricity, heating, or cooling. These emissions specifically pertain to indirect emissions associated with the generation of purchased electricity, steam, heating, and cooling consumed by the entity.



### Scope 2 Emissions Category

Location-based emissions: These are the indirect emissions associated with the electricity consumption by an organisation based on the average emission intensity of the electricity grid in the geographical location where the organisation operates.



### Calculation Boundary

TOT Transport's Scope 2 GHG emissions are calculated under the **operational control** boundary approach, applying location-based emission factors in accordance with Australia's reporting requirements.



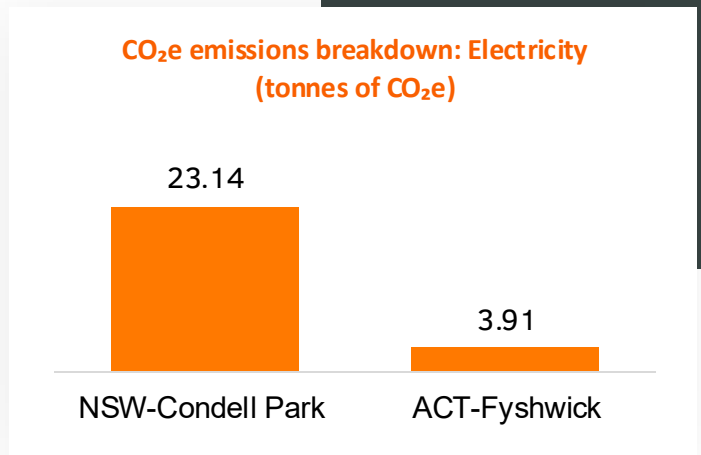
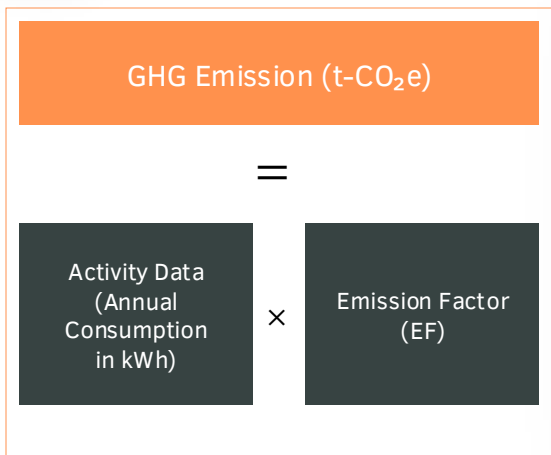
### Calculation Assumptions

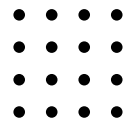
For FY25, electricity consumption data for both facilities Condell Park (NSW) and Fyshwick (ACT) was sourced directly from Energy Australia. However, complete billing data was not available for the full reporting period. To align the dataset with the financial year (1 July 2024 to 30 June 2025), consumption figures for both facilities were provided ensuring full-year coverage.



### Calculation Methodology

GHG emissions are calculated by multiplying the electricity consumption in kWh by the emission factor for electricity (e.g. kg CO<sub>2</sub>e/kWh). The emission factor was sourced from the 2024 NGA Factors Workbook.





# Calculation Methodology

## Scope 3.9 Downstream transportation & distribution



### Definition

These emissions result from a company’s activities but are generated by sources that the company does not directly own or control. Some examples of downstream transportation and distribution include, warehouses and distribution centers, retail facilities, air transport, rail transport, road transport, and marine transport. As per the Clean Energy Regulators, under the National Greenhouse and Energy Reporting Act 2007 (NGER Act), corporations are required to assess the obligation and report energy and emissions from activities of contractors and sub-contractors. This requirement ensures that all emissions related to a company’s operations, including those from third-party entities, are accurately accounted for and disclosed.



### Calculation Assumptions

Insights from TOT Transport, along with data from the Victoria Transport Association's analysis of industry operational costs (Source 1) and Freight Metrics (Source 2), indicate that approximately 35% of total transportation expenditures are attributable to fuel consumption across all modes of transport.



### Calculation Boundary

TOT Transport’s Scope 3.9 GHG emissions are calculated using a combination of the fuel-based and spend-based methods. This approach involves determining the fuel consumption and applying the relevant emission factor for that fuel. Data on expenditure for downstream transportation based on mode of transport (road) is considered.

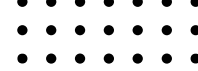


victoriantransportassociation<sup>inc.</sup>

**VTA Cost Index Variation for 2023**  
Effective 1 January 2024

Component	Percentage Variation	2022 Weighting including fuel	Weighted Change
Labour (Labour increase 5.25% + Superannuation increase of 0.5%)	6.25%	28.15%	1.76%
Fuel (Diesel Inc GST with Rebate)	(2.34%)	32.57%	(0.76)%
Capital Purchase	1.68%	11.24%	0.19%
Insurance	8.30%	0.57%	0.05%
Registration	2.46%	1.47%	0.08%
TAC (CTP)	0.00%	0.50%	0.00%
R&M	8.80%	4.67%	0.41%
Tyre costs	6.00%	3.85%	0.23%
Road Tolls	4.30%	3.15%	0.14%
Phone/Communication/GPS	1.30%	0.36%	0.00%
Administration	5.00%	13.47%	0.67%
<b>Total Weighted % Change</b>		100.00%	<b>2.77%*</b>

Victoria Transport Association's industry operational cost breakdown



# Calculation Methodology



## Scope 3.9: Downstream transportation & distribution (cont.)

### Calculation Assumptions

Fuel consumption was calculated using an average price of \$1.765 per litre, sourced from the Australian Institute of Petroleum ([LINK](#)) The average price was determined using two data points of 6th October 2024 (\$1.84 per litre) and 20th April 2025 (\$1.69 per litre).

For road transport, fuel consumption considered for Euro IV and higher engines, with diesel being the standard fuel for the transport modes (as per DCCEEW guidelines)

Summary of Estimated Costs - Click Calculate to Update Figures				
Cost Summary	Per Annum	Per Month	Per Work Day	Percentage Cost
<i>Fuel (without fuel rebate included)</i>				<b>36.52%</b>
Fuel	198,720.00	16,560.00	720.00	34.47%
AdBlue (DEF)	9,807.86	817.32	35.54	1.7%
Finance - Principle	66,621.11	5,551.76	241.38	11.6%
Finance - Interest **	27,877.27	2,323.11	101.00	4.8%
Depreciation	0.00	0.00	0.00	0.0%
Fixed Costs	98,854.45	8,237.87	358.17	17.1%
Driver	125,252.40	10,437.70	453.81	21.7%
Tyres	21,316.86	1,776.41	77.24	3.7%
Maintenance	17,284.50	1,440.38	62.63	3.0%
Service	10,695.00	891.25	38.75	1.9%
<b>Total Cost Estimate</b>	<b>\$ 576,429.45</b>	<b>48,035.79</b>	<b>2,088.51</b>	<b>100.0%</b>
Distance Travelled	207,000	Km per year - (estimated average)		
Service Intervals	12	per year (estimated average)		
Maintenance Intervals	10	per year (estimated average)		

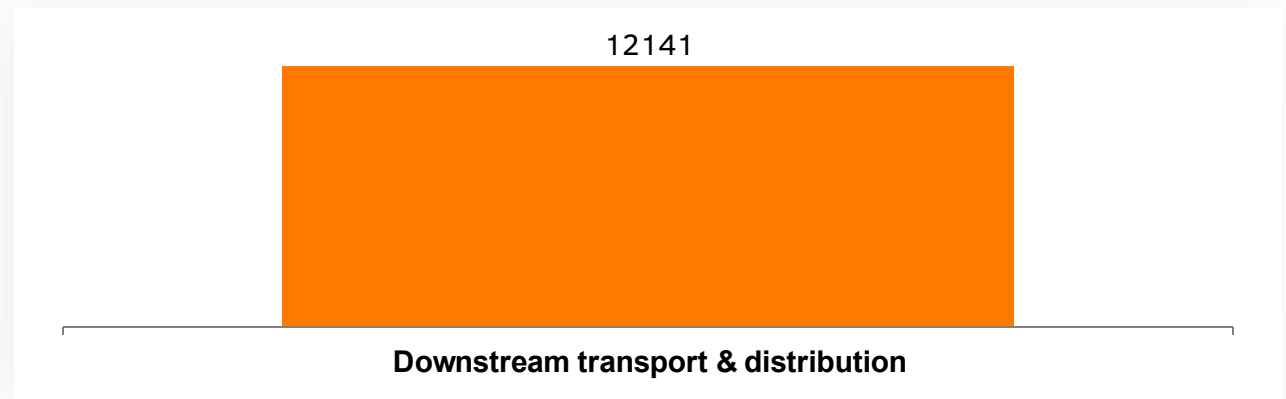
\*\* Note: Interest amount varies from year to year. Value is the average of the finance period. (See Rule of 78).

Freight Metric's transport industry operational cost calculator ([Link](#))

### Calculation Methodology

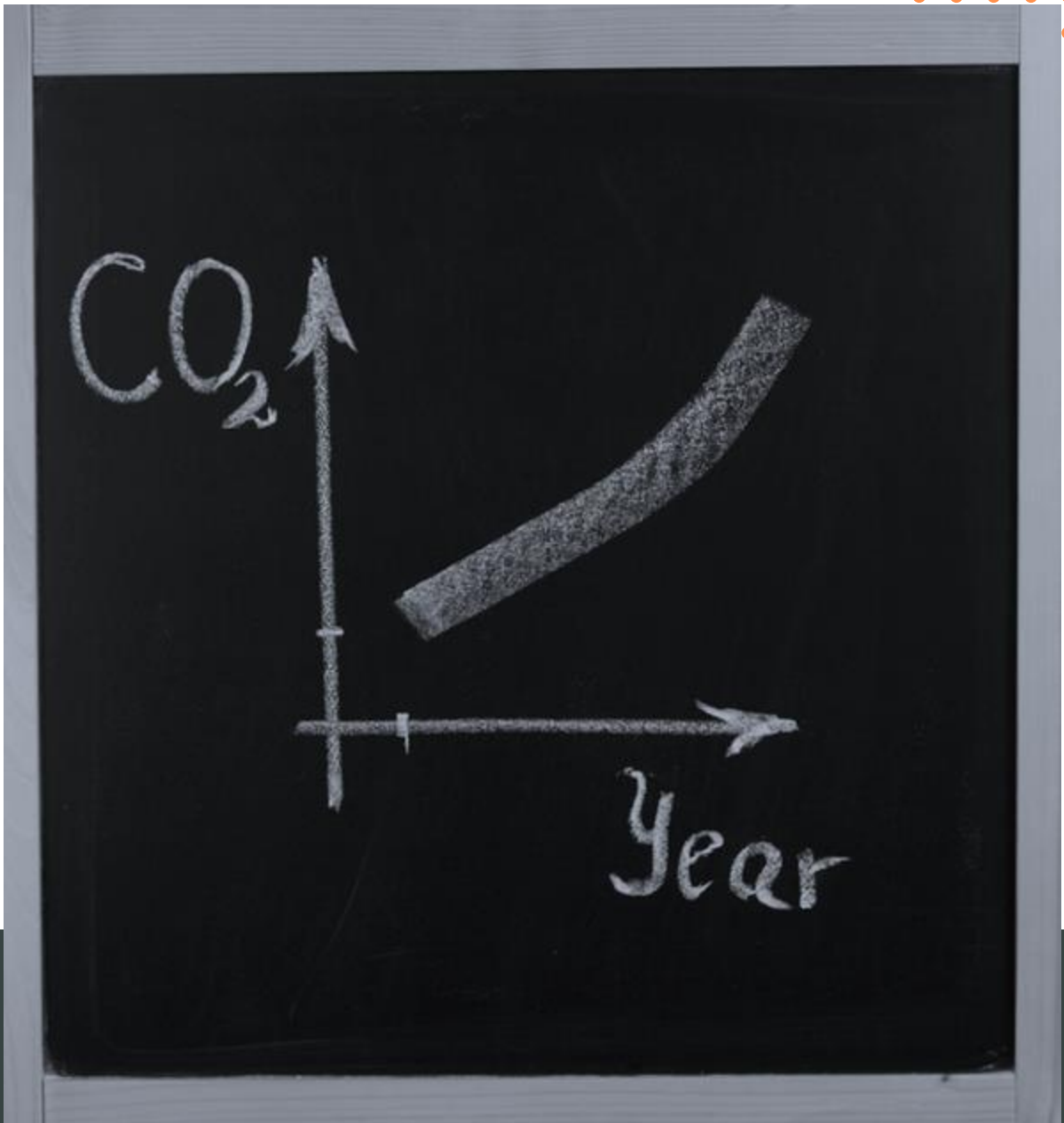
These GHG emissions are calculated by multiplying the total fuel consumption by the fuel emission factor (e.g. diesel in litres x diesel emission/litre). The emission factor of diesel was sourced from table 9 of the 2024 NGA Factors Workbook.

### CO<sub>2</sub>e Emissions for downstream breakdown (tCO<sub>2</sub>e)





# Data Quality And Materiality





# Data Quality and Uncertainty

An uncertainty assessment for GHG emissions and identification of opportunities for removals, including the uncertainty associated with emissions and removal factors, as well as data capturing, have been completed and documented.

Below are the areas where uncertainty may exist in Scope 1 emissions:

## Scope 1

### Passenger Vehicles

For FY25, emissions from passenger vehicles were calculated using complete annual **Motorpass fuel consumption data** for both diesel Utes and petrol cars. As the calculations are based on actual fuel use, **uncertainty is considered minimal**. The primary source of potential uncertainty lies in the application of fuel-based emission factors from the 2024 NGA Factors Workbook (Table 9), which apply standardised values rather than accounting for specific engine efficiency or vehicle condition. However, this approach is consistent with the NGER Act (2007) requirements and the principles of ISO 14064-1:2018, ensuring transparency and comparability.

### Delivery Vehicles

For FY25, both **prime mover/truck** and forklift fuel consumption data were fully available for the entire reporting year, removing the need for extrapolation. Fuel data was sourced directly from Motorpass records (diesel for trucks, LPG for forklifts). The use of fuel-based emission factors from the 2024 NGA Factors Workbook (Table 9) introduces a degree of inherent uncertainty, as these factors do not consider variations in engine performance, vehicle load, or operational conditions. Nevertheless, the direct measurement of fuel use significantly reduces overall uncertainty, and the methodology remains in line with both the **NGER Determination** and **ISO 14064-1:2018 standards**.

### Refrigerant Leak

Refrigerant emissions were estimated using the make and model numbers of equipment, which allowed identification of the refrigerant type and factory-specified charge. This approach reduces uncertainty compared to using generic averages; however, variability remains due to assumptions applied on annual leakage rates, which are influenced by equipment age, servicing quality, and operating conditions. While the manufacturer's charge data is considered reliable, actual refrigerant quantities may vary due to top-ups or modifications. On balance, the uncertainty is assessed as **moderate**.





# Data Quality and Uncertainty

An uncertainty assessment for GHG emissions and identification of opportunities for removals, including the uncertainty associated with emissions and removal factors, as well as data capturing, have been completed and documented.

Below are the areas where uncertainty may exist in Scope 2 and 3.9:

## Scope 2

While electricity consumption data for New South Wales (NSW) and the Australian Capital Territory (ACT) facilities has been fully provided, a degree of uncertainty remains in the reported Scope 2 emissions estimates. Potential sources of uncertainty include the accuracy of metered consumption and billing records, timing differences in reporting periods, and allocation of electricity use in shared facilities. These factors, although not material in nature, may contribute to minor variations in reported outcomes. On balance, given the completeness of the electricity dataset across both jurisdictions, the overall uncertainty is considered low to moderate.

Grid emission factors used to quantify Scope 2 emissions were sourced from the 2024 National Greenhouse Accounts (NGA) Factors Workbook (location-based factors, Table 43). These represent the average emissions intensity (tCO<sub>2</sub>e per kWh) of electricity supplied from the grid in each state and territory. While these factors ensure consistency and comparability across entities, they inherently reflect annual averages and may not capture short-term or regional fluctuations in grid intensity. Accordingly, results should be interpreted with these limitations in mind.

## Scope 3.9

The estimation of Scope 3.9 emissions required the application of allocation and conversion assumptions to translate expenditure data into fuel consumption. Based on industry benchmarks from the Victoria Transport Association's industrial cost structure and Freight Metrics data, 35% of downstream transportation expenditure was attributed to diesel fuel costs. This allocation represents the weighted average fuel share within comparable freight operations and is considered a reasonable proxy for downstream logistics activities.

The allocated fuel expenditure was subsequently converted into litres of diesel consumed by applying an average fuel price of AUD 1.765 per litre.

This average was derived as the arithmetic mean of two observed wholesale diesel price points: AUD 1.84/l (6 October 2024) and AUD 1.69/l (20 April 2025). Applying this methodology, a  $\pm 4.3\%$  price variance was observed between the two points. Sensitivity testing indicates that a  $\pm 5\%$  fluctuation in the assumed diesel price would translate into a corresponding variance of  $\pm 5\%$  in estimated litres consumed, and therefore in reported emissions.

Given the proportionality of fuel cost to emissions, this equates to an uncertainty range of  $\pm 5\%$  on Scope 3.9 emissions. While fuel prices are inherently volatile and subject to market dynamics, the impact on overall results is assessed as low to moderate, with the applied assumptions yielding a consistent and transparent methodology for year-on-year comparison.





# Materiality and Mitigation Activities

## Materiality

In GHG reporting, materiality recognises that errors, omissions, or misstatements may affect the reliability of disclosures and ultimately influence decisions made by stakeholders. For TOT Transport, materiality is assessed not only in terms of the absolute size of emissions but also in relation to their significance for regulatory compliance, climate risk exposure, stakeholder expectations, and the company's broader sustainability objectives.

This FY25 report places emphasis on information that is most relevant to understanding the organisation's carbon footprint and the progress being made toward emissions management and reduction. The principle of materiality ensures that reporting remains decision-useful for internal and external stakeholders, providing clarity on both the scale of emissions and the mitigation activities being undertaken.

Materiality is particularly important in the context of potential third-party assurance or verification, where qualitative and quantitative discrepancies are reviewed against the intended purpose of the report. In preparing this inventory, the external consulting team has reviewed TOT Transport's policies, processes, and calculation methodologies, while also considering operational complexity and data availability.

Consistent with accepted GHG accounting practice, the threshold for material discrepancy in this report is set at 5%. This means that any omission, exclusion of a source, or methodological misinterpretation should not result in more than a 5% variance in the reported inventory. By adopting this threshold, TOT Transport ensures its GHG disclosures are both robust and credible, while continuing to strengthen stakeholder confidence in its sustainability reporting.

## Mitigation Activities

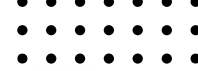
TOT Transport has moved beyond the initial planning stage of its emissions reduction agenda and has begun to shape a structured pathway towards mitigation. Recognising that the majority of its carbon footprint is driven by downstream transportation activities, the company is prioritising initiatives that can directly influence fuel efficiency, subcontractor engagement, and the adoption of lower-emission alternatives within its logistics operations.

Alongside these efforts, the company has worked to strengthen internal processes around data management and emissions tracking. By ensuring more complete and accurate datasets—particularly for Scope 1 fuel consumption, TOT Transport is laying the foundation for more reliable measurement of future reductions. This shift represents an important step toward embedding mitigation as an operational priority rather than a planning exercise.

Looking ahead, TOT Transport is committed to:

- Implementing targeted initiatives across vehicle and facility operations to reduce fuel and energy intensity.
- Engaging subcontractors on shared sustainability goals, encouraging the adoption of efficient vehicles and improved logistics practices.
- Exploring alternative technologies and fuels, such as hybrid or electric vehicles, to reduce reliance on conventional combustion.
- Measuring and tracking outcomes through a data-driven approach, ensuring progress is both transparent and verifiable.

Through these actions, TOT Transport reinforces its commitment to measurable climate action and positions itself to achieve meaningful reductions in line with stakeholder expectations and global climate objectives.



# Key Procedural Elements for GHG Information Management

The GHG measurement and reporting process has been developed to ensure conformance to the principles of the ISO 14064-1:2018 standard and to be consistent with the intended use of the GHG inventory. The procedural elements below are designed to set structure and consistent checks to provide accuracy and completeness of the inventory and address errors and omissions.

TOT Transport's GHG emission project manager along with project team members collected source data internally and from third party suppliers, wherever needed. In essence:

- Project manager collect source data from third party suppliers and TOT transport' finance and transport management systems
- Data is organised by location.
- Documentation is held in an access-controlled folder on tot transport's intranet.
- External consultants, responsible for ghg inventory and report preparation, review and consolidate the data.
- Australian state-specific emission factors are used.

## This GHG report also highlights consideration for the following:



- Responsibility and authority for GHG inventory development.
- Gather relevant data on GHG emissions sources and activities.
- Identification of organisational and reporting boundaries.
- Selection and review of GHG sources and sinks.
- Details of quantification approaches and consideration to their consistent application.
- Appropriate methodologies and emission factors.
- All data, reports and inventory are copied to a SharePoint location and archived.





# GHG Emission Inventory – Data Collection

## Activity data, emission factors, and methodology per emission type

Emission Type	Activity Data	Emission Factors	Methodology	Methodology details	Activity data source
<b>Direct emissions (Scope 1)</b>	Quantity and type of refrigerant used in facilities	DCCEEW Aus <a href="#">Link</a>	<b>Based on refrigerant filled</b>	Quantity of refrigerant R410A & R32 filled is multiplied by annual leakage rate and GWP published in 2024 National Greenhouse Accounts (NGA) Factors Workbook	- Invoice - Xero entry
<b>Direct emissions (Scope 1)</b>	Fuel consumption for passenger vehicles	DCCEEW Aus <a href="#">Link</a>	<b>Fuel based method</b>	Purchased volumes of commercial fuels (in litres) such as diesel multiplied with the published emission factors (kg CO <sub>2</sub> e/kg fuel) in the 2024 DCCEEW Australia report	Motorpass
<b>Direct emissions (Scope 1)</b>	Fuel consumption for delivery vehicles	DCCEEW Aus <a href="#">Link</a>	<b>Fuel based method</b>	Purchased volumes of commercial fuels (in litres & kg) such as diesel multiplied with the published emission factors (kg CO <sub>2</sub> e/kg fuel) in the 2024 DCCEEW Australia report	Motorpass
<b>Direct emissions (Scope 1)</b>	Fuel consumption for delivery vehicles (Forklift)	DCCEEW Aus <a href="#">Link</a>	<b>Fuel based method</b>	Purchased volumes of commercial fuels (in litres & kg) such as LPG multiplied with the published emission factors (kg CO <sub>2</sub> e/kg fuel) in the 2024 DCCEEW Australia report	Finance Management System
<b>Indirect emissions (Scope 2)</b>	Electricity consumption	DCCEEW Aus <a href="#">Link</a>	<b>Location based method</b>	Purchased electricity in kWh multiplied by the published emission factors in the 2024 DCCEEW Australia report	Electricity billing
<b>Indirect emissions (Scope 3)</b>	Fuel consumption for downstream transport (obtained from fuel expense)	DCCEEW Aus <a href="#">Link</a>	<b>Fuel based method</b>	Fuel expense data was converted into fuel consumed based on average fuel price. The value (of fuel consumed) is then multiplied with the published emission factors (based on mode of transport and fuel type) in the 2024 DCCEEW Australia report	Annual expense report



# Summary of Reported Emissions





# In a Nutshell



FY24 marked a pivotal milestone for TOT Transport, as the company published its inaugural Greenhouse Gas (GHG) Emissions Report and established a foundation for transparent and accountable emissions disclosure. Building on that baseline year, this FY25 report represents the continuation of our commitment to systematically measure, monitor, and manage our carbon footprint.



For FY25, the scope of reporting again covers the two operational facilities across Australia where TOT Transport conducts its core commercial activities. By maintaining consistent boundaries and methodologies, this report provides year-on-year comparability and strengthens the reliability of the company's emissions profile. The analysis not only identifies key sources of emissions but also highlights areas where reduction strategies can be effectively prioritised.



This report serves as an essential tool for engaging internal and external stakeholders, guiding strategic decision-making, and supporting alignment with both national and global climate objectives. While both our total emissions and carbon intensity increased this year, we are actively advancing emissions management initiatives to drive future reductions.



**The content and structure of this report are guided by recognised reporting methodologies:**

- **National Greenhouse and Energy Reporting (NGER) Methodology:**  
Ensures compliance with Australia's regulatory framework, including the determination of reporting thresholds in accordance with national greenhouse gas emissions and energy reporting requirements.
- **ISO 14064-1:2018 Framework:**  
Provides a globally recognised structure for quantifying and reporting GHG emissions and removals at the organisational level, enhancing consistency, transparency, and accuracy in reporting.



Together, these methodologies form a comprehensive approach to accurately measure reporting and managing GHG emissions. This report includes all relevant information as specified by ISO 14064-1:2018, with non-mandatory details excluded in line with the principle of relevance.



The report accurately represents emissions from activities within the defined organisational and operational boundaries set by the company and has been reviewed and approved by TOT Transport's management. This declaration is made in accordance with the conformity requirements outlined in ISO 14064-1:2018 and Australia's NGER reporting framework.



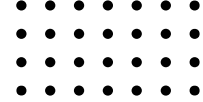
The management of TOT Transport remains committed to ensuring the integrity, transparency, and reliability of this disclosure as a critical step towards achieving sustainability goals.

For all inquiries related to this GHG inventory report, please contact:

*Ben Stanley, General Manager*

[ben.stanley@totgroup.com.au](mailto:ben.stanley@totgroup.com.au)



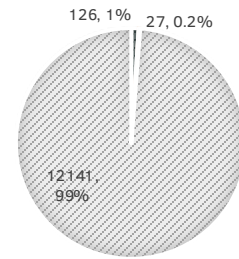


# GHG Emissions Summary

The following table shows the quantification of GHG emissions related to scope 1, 2 and Scope 3.9

Scope	Activity	FY2025(tCO <sub>2</sub> e)
1	Total direct emissions (Scope 1)	126
2	Total indirect emissions (Scope 2)	27
3.9	Total indirect emissions (Scope 3.9)	12,141
Total GHG emissions (Scope 1, 2 and 3)		12,294

Emissions Breakdown  
■ Scope 1 ■ Scope 2 ■ Scope 3.9



Scope	Activity Breakdown	FY2025(tCO <sub>2</sub> e)
1	<b>Refrigerant Leaks</b>	<b>0.69</b>
1	• Condell Park	0.67
1	• Fyshwick	0.02
1	<b>Passenger Vehicles</b>	<b>67.27</b>
1	<b>Delivery Vehicles</b>	<b>58.27</b>
2	<b>Electricity</b>	<b>27.05</b>
2	• Region: NSW-Condell Park	23.14
2	• Region: ACT-Fyshwick	3.91
3.9	<b>Downstream Transportation</b>	<b>12,141</b>

**Total: Scope 1 + Scope 2 + Scope 3.9**

**12,294**



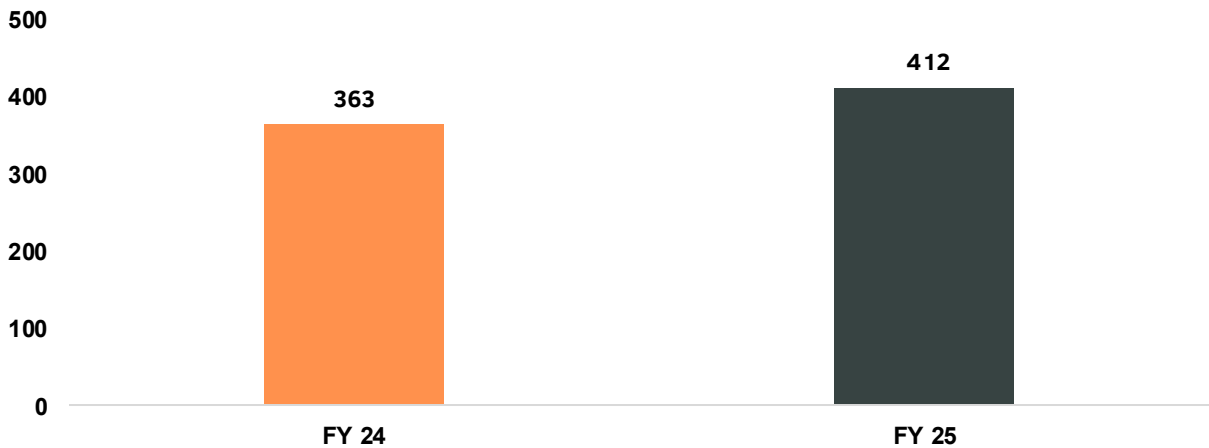


# GHG Emissions: Carbon Intensity

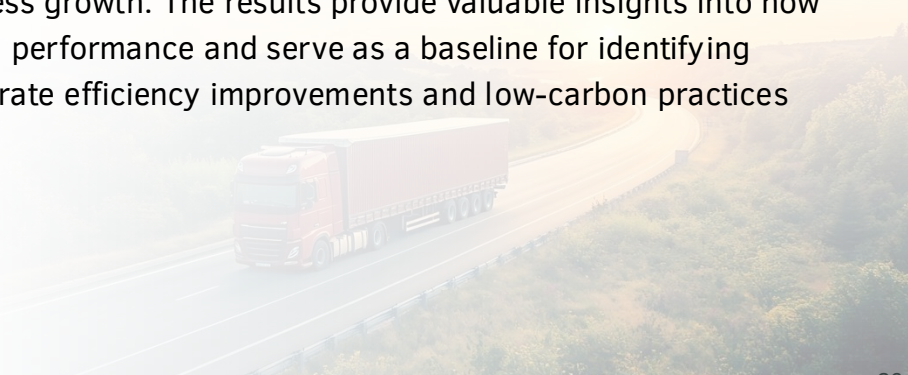
Carbon Intensity measures the amount of carbon dioxide (CO<sub>2</sub>) emissions produced per dollar of economic output generated by a company. This metric is significant as it assesses the environmental efficiency of the company's operations. The carbon intensity of operations, measured in tonnes of CO<sub>2</sub>e per million dollars of revenue, reflects the relationship between emissions and economic output.

Tracking this metric also enhances stakeholder engagement and informs strategic decisions, allowing the company to reduce emissions while maintaining productivity and contributing to climate change mitigation efforts.

Carbon Intensity : tCO<sub>2</sub>e / Million \$\$



The change indicates a shift in the balance between revenue and emissions, with operational activity and business performance influencing the intensity outcome. Carbon intensity is a useful normalised indicator as it enables year-on-year comparison, independent of overall business growth. The results provide valuable insights into how emissions scale with financial performance and serve as a baseline for identifying opportunities to further integrate efficiency improvements and low-carbon practices into business strategy.





# Appendix A : NGER Emissions Threshold

## Thresholds for Mandatory NGER Reporting

Australia's **National Greenhouse and Energy Reporting (NGER) scheme**, established under the **NGER Act 2007** and administered by the **Clean Energy Regulator**, requires companies to report their emissions and energy use if they exceed specified thresholds.

- **Facility threshold:** 25,000 tCO<sub>2</sub>-e of emissions or 100 TJ of energy in a financial year.
- **Corporate group threshold:** 50,000 tCO<sub>2</sub>-e of emissions or 200 TJ of energy in a financial year.

These thresholds ensure that reporting captures the country's large emitters and energy users, providing a consistent, transparent dataset to inform national climate policy and track Australia's progress towards its targets.

## TOT's Reported Emissions (NGER calculator)

Transport fuel combustion		Amount	Unit	Greenhouse gases			Total scope 1 emissions (t CO <sub>2</sub> -e)	Total energy (GJ) (Gigajoules)
Select fuels below		Enter amount below		CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O		
Gasoline (post-2004 vehicles)		3,000	kL	7	0	0	7	103
Diesel oil (post-2004 vehicles)		22,000	kL	59	0	0	60	849
Diesel oil (Euro iv or higher)		21,000	kL	57	0	0	57	811
Diesel oil (Euro iv or higher)		4469,000	kL	12,058	12	69	12,139	172,503
-		-	-	-	-	-	-	-
-		-	-	-	-	-	-	-
-		-	-	-	-	-	-	-
Total Scope 1 transport emissions (t CO <sub>2</sub> -e) and energy consumed (GJ)							12,263	174,266

Purchased electricity		Amount	Unit	Emission factor	Total scope 2 emissions (t CO <sub>2</sub> -e)	Total energy (GJ) (Gigajoules)
Select state/territory below		Enter amount below		EF		
New South Wales		35056,000	kWh	0.660	23	126
Australian Capital Territory		5922,000	kWh	0.660	4	21
Total Scope 2 emissions (t CO <sub>2</sub> -e) and energy consumed (GJ)					27	148

Facility summary		Reported emissions		Calculated full-year emissions	
Total Scope 1 emissions		12,263	t CO <sub>2</sub> -e	12,263	t CO <sub>2</sub> -e
Total Scope 2 emissions		27	t CO <sub>2</sub> -e	27	t CO <sub>2</sub> -e
<b>TOTAL EMISSIONS</b>		<b>12,290</b>	<b>t CO<sub>2</sub>-e</b>	<b>12,290</b>	<b>t CO<sub>2</sub>-e</b>
<b>TOTAL ENERGY CONSUMED</b>		<b>174,413</b>	<b>GJ</b>	<b>174,413</b>	<b>GJ</b>
<b>TOTAL ENERGY PRODUCED</b>		<b>0</b>	<b>GJ</b>	<b>0</b>	<b>GJ</b>

Annual facility reporting thresholds		Value	Threshold
Total emissions threshold	0 t CO <sub>2</sub> -e	12,289.88	25,000 t CO <sub>2</sub> -e
Energy consumption threshold	0 GJ	174,413.32	100,000 GJ
Energy production threshold	0 GJ		100,000 GJ

TOT Transport has exceeded the NGER energy consumption threshold of 100,000 GJ and is therefore required to report its emissions annually under the NGER Act to the Clean Energy Regulator.



# Appendix B:

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TOT Transport engaged Impact HQ, a leading ESG consulting firm in Australia, to collect data, analyse emissions and prepare this report. For any inquiries, clarifications, or additional support concerning the report's content, including questions about the analysis, methodology, or findings, please don't hesitate to reach out to Impact HQ at [Hello@impacthq.com.au](mailto:Hello@impacthq.com.au).

