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LPG in Australia's Energy Landscape

Liquefied Petroleum Gas (LPG) stands as one of Australia's most versatile and essential energy sources, delivering critical services across the nation while supporting both economic prosperity and energy security. As Australia navigates its transition to net zero emissions, LPG's unique characteristics and broad applications make it an indispensable component of the country's energy mix.

Economic Impact and Energy Security

The LPG industry serves as a significant economic driver, contributing over \$5 billion to Australia's GDP and supporting 20,500 full-time equivalent jobs. This substantial economic impact reflects the sector's dual role in both domestic energy supply and international trade.

Domestically, the industry safely supplies 43 petajoules of energy annually across industrial, commercial, and residential applications nationwide, while simultaneously exporting 120 petajoules to international markets. This combination of domestic and export capacity highlights LPG's importance to Australia's economic resilience.

LPG provides critical energy access to approximately 30% of households in regional and remote areas where traditional electricity and gas networks don't reach. Through more than 20 million cylinders distributed across homes, businesses, community groups, food trucks, caravans, and worksites, the industry delivers essential energy independence to communities that depend on reliable, portable energy solutions.

Unmatched Energy Storage and Portability

One of LPG's most compelling advantages is its superior energy storage capability. A standard residential LPG tank installation of 2x 45kg tanks provides energy storage equivalent to more than 42 Tesla Powerwall 3 home battery systems at around one-tenth the cost. This exceptional storage capacity, combined with the portability of LPG tanks, makes it invaluable for energy security and emergency resilience, particularly in areas where mains power may be unreliable or unavailable.



Diverse Applications Across Critical Sectors

LPG's versatility is evident in its extensive application across multiple sectors of the Australian economy:

- Energy access beyond the grid: In regional and remote areas where electricity
 and gas networks don't reach, LPG provides essential energy access for
 residential, commercial and industrial users who depend on reliable, portable
 energy solutions.
- High-temperature heat: LPG delivers temperatures of 800-1,300°C that are
 essential for modern manufacturing. These extreme heats cannot be achieved by
 electricity, regardless of how it's generated.
- Manufacturing building blocks: LPG serves as a base ingredient for everyday products including plastics, glass, rubber, refrigeration systems, automotive parts, machinery, fertilizers and pharmaceuticals.
- Home energy solutions: Fast, responsive heating and cooking in around 2 million Australian homes across metropolitan and regional areas.
- Commercial and institutional energy: Powering kitchens, heating systems
 and heat-based process in restaurants, bars, and cafes, drycleaners, kilns and
 crematoriums, and schools and hospitals nationwide while also fuelling forklifts
 throughout of Australian logistics supply chains.
- Agricultural applications: Critical for farming equipment including irrigation pumps, greenhouse heating, crop drying and livestock facilities.
- Construction applications: Supporting construction operations from everyday
 equipment like forklifts and generators to specialized applications including
 bitumen heating, metal cutting, welding, concrete curing, and providing remote
 or underground site energy supply.
- Portable energy access: More than 20 million cylinders serve homes, businesses, community groups, food trucks, caravans and worksites across Australia.
- Disaster response and recovery: When the worst does happen, LPG provides
 the energy needed for Australians to recover. When flood, fire or cyclone
 disrupts other energy supplies, LPG powers essential response operations
 including cooking and heating facilities that feed emergency responders,
 volunteers and survivors during and after disaster events.

Environmental Advantages and Decarbonisation Potential

LPG already delivers environmental benefits as a cleaner alternative to many traditional fossil fuels, producing around 30% fewer greenhouse gas emissions than coal and 14% fewer than diesel. However, the industry's commitment to Australia's net zero transition extends far beyond current performance.

Renewable forms of LPG, or Renewable Liquid Gases (rLG) are being pursued both domestically and on the international stage, including BioLPG, rLPG and eLPG:

- BioLPG A co-product of Sustainable Aviation Fuel or Renewable Diesel, representing between 5% and 10% of the content of the 'biocrude' processed through the HVO and HEFA processes.
- Renewable LPG (rLPG) produced from renewable feedstocks through thermochemical processes including the Fischer Tropsch process which is widely used in chemical processing today.
- Electro-LPG (eLPG) produced from converting renewable electricity into renewable hydrogen and chemically combining this with sustainably sourced CO2.

Each of these rLG options offer a pathway to reduce Scope 1 emissions to near-zero at equivalent lifecycle emissions to renewable electricity, all while utilizing existing, low-cost LPG appliances and infrastructure.

This ability to transition positions LPG uniquely amongst Australia's energy future. As the nation moves toward net zero emissions, rLG complements renewable electricity, supporting variable renewable generation while offering a practical decarbonization pathway for applications where electrification may not be feasible or cost-effective.

LPG's value to Australia extends across economic, social, and environmental dimensions. From supporting essential services in remote communities to enabling high-temperature industrial processes, from providing cost-effective energy storage to ensuring disaster resilience, LPG delivers services that are difficult or impossible to replicate with other energy sources.

As Australia continues its energy transition, recognizing and supporting the development of renewable forms of LPG will ensure a diverse and resilient energy mix that maintains energy security while achieving climate objectives. The industry's deep integration into Australian life, combined with its transition potential, makes LPG not just valuable today, but essential for Australia's sustainable energy future.



About GEA

Gas Energy Australia (GEA) is the national peak body representing Australia's Liquefied Petroleum Gas (LPG) supply chain. GEA's remit spans conventional LPG and its renewable alternatives including bioLPG, synthetic renewable LPG (rLPG) and renewable Dimethyl Ether (rDME) – collectively known as renewable liquid gas (rLG).

GEA's membership spans companies of all sizes across the supply chain. Members include refiners, fuel marketers and retailers, as well as equipment manufacturers, gas transporters, consultants and service providers.

Established in 1958 as the Australian Liquefied Petroleum Gas Association, GEA has earned its reputation as a leader in developing policy and technical solutions to ensure producers, suppliers and retailers can keep providing LPG customers with the versatile, safe and secure energy which many choose, and others rely upon.

Today, this expertise is more important than ever as we navigate Australia's energy transition. GEA is committed to responsible promotion of LPG as a key component of the Australian energy landscape. LPG is used for cooking, heating and hot water by around 2 million households across metropolitan and regional Australia. It serves around 130,000 commercial and industrial businesses including agricultural and construction applications.

LPG is intertwined in the Australian way of life. It has millions of recreational applications, from the humble Australian BBQ to caravans and campervans, boating and camping equipment, outdoor heating and even hot-air ballooning. And where Australians need energy security, in the far reaches of the outback in rural and indigenous communities, LPG provides energy access where the grid simply doesn't exist.

We are dedicated to building greater understanding of LPG's evolving role in Australia's energy future. As the economy decarbonises, LPG can displace higher emissions from fuel and coal use and provide backup for variable renewable electricity. LPG use can itself reach net zero emissions through rLG uptake, supporting a reliable and affordable transition to renewable options that suit each customer's unique needs.

While serving its broad customer base, the sector is driving its own renewable transition. Despite LPG already having lower per-gigajoule CO2 emissions than most energy used in Australia, GEA and its members are working to lay foundations for a new rLG industry in Australia. This

"LPG is intertwined in the Australian way of life. It has millions of recreational applications, from the humble Australian BBQ to caravans and campervans, boating and camping equipment, outdoor heating and even hot-air ballooning."



will ensure conventional LPG sources can be gradually displaced by new renewable supply as Australia transitions to net zero emissions.

Like other renewable fuels such as Sustainable Aviation Fuel, renewable diesel, biomethane or hydrogen, rLG reduces Scope 1 emissions from LPG consumption to near-zero with similar lifecycle emissions to renewable electricity. GEA's 2023 finding that rLG could facilitate net zero LPG supply in Australia aligns with similar conclusions by both Liquid Gas Europe and the World Liquid Gas Association on a much larger scale.

The potential for this renewable transition is significant. CSIRO's Sustainable Aviation Fuel Roadmap noted that Australia has access to enough feedstock to produce around 170 petajoules of SAF per annum in the near term. With the right policy support, this level of SAF production could support enough BioLPG production to decarbonize around 15% - 30% of Australian domestic LPG demand based on a co-production range of 5% - 10%.

CSIRO's roadmap represents only the beginning for renewable liquid fuels in Australia. Further growth in the sector has the potential for enough BioLPG co-production to supply all Australian domestic LPG demand. If BioLPG production falls short of this mark, other forms of rLG including renewable synthetic LPG (rLPG) produced via thermochemical pathways, or eLPG produced from renewable electricity, could fill the gap.

Liquid gas is an ever-evolving Australian success story, with proud traditions and a lasting legacy. This renewable transition potential ensures it will continue to be a mainstay in the Australian way of life.

And GEA will be right there with it. Our association is a driving force for the promotion and recognition of the modern and changing contribution Liquid Gas makes to the benefit of all Australians, playing a key role in the energy transition in the process.

Chair's Report with Amber Fennell



On behalf of the Gas Energy Australia (GEA) Board of Directors, I would like to sincerely thank all Members and Associates for their continued support of the Association over the year.

It's been a year of more change, not only in the external environment but in the context of the association itself. Our CEO of 3 years, Brett Heffernan, left the association to pursue a new challenge. Brett was instrumental in guiding the development of a new strategy for GEA and lifting the profile of LPG and the potential for renewable pathways for our industry, across both the

government and the media. I would like to thank Brett for his significant contribution.

With Brett's departure, we welcomed Jordan McCollum as the incoming CEO in January 2025. Jordan joins us from The Australian Pipelines and Gas Association where he held the role of Head of Policy. In his first few weeks, Jordan reached out to our members to seek feedback on the value they see in their membership as well as areas they would like the association to focus on in future. Thank you to all of you who provided this feedback, it was pivotal in shaping the refresh of our strategy.

Over the last few years GEA has amassed an evidence-base to support the inclusion of LPG in Australia's evolving energy mix and has continued to take that case to political and bureaucratic decision-makers in every state and territory, as well as federally. During the period, GEA distributed letters to all 537 local Councils across the nation. These letters provided a comprehensive briefing on LPG's environmental impact and pathways for the sector to de-carbonise. This was accompanied by the Frontier

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Economics modelling. Additionally, Councils were invited to participate in a verbal briefing session to deepen their understanding of the subject matter.

The Association continued collaborating with the Just Energy Transition (JET) taskforce, through the World Liquid Gas Association. Through this relationship, GEA have been exchanging policy and strategy insights regarding diverse renewable gas strategies with international counterparts.

GEA also remained actively engaged in the Australian Renewable Gas Alliance, a collaborative initiative facilitated by Bioenergy Australia. The Alliance is focused on increasing the understanding, engagement, and uptake of renewable gas opportunities, particularly biomethane, in the Australian energy market.

In the first part of the year, the GEA Secretariat was focused on the 2024 National Forum, which was held in Melbourne over 30 - 31 May. All the planning, preparation and implementation for this event was undertaken internally by the Secretariat. I think all who attended would attest to it being a great success. It was a positive agenda, with valuable insights, showcasing not only where we are heading as an industry but other topics of relevance around safety, technology, standards and wellbeing.

Over 2024-2025 GEA welcomed new members AAA Comet Gas and Bundy Hot Gas. As a result of market consolidation, there were a number of memberships which were not renewed, including BOC, Select Logistics and Gas in a flash.

Last year the GEA Secretariat revised its committee structure following extensive consultation. The Technical Committees are the foundation of our Association and it is through these various Technical Committees and Taskforces that industry continues to maintain its social license through positive engagement with regulators, government bodies and Standards Australia.

I would like to thank GEA staff, both past and present for their significant contribution over the last 12 months. As Members we continue to benefit from a small but high-functioning team that continues to deliver value to members.

Looking ahead, the Board of Directors remains committed to continuing to grow the Association and providing valuable services to members. In particular, we look forward to delivering against our refreshed strategy and advocating for both the LPG we know today and the renewable forms of LPG of tomorrow.

Amber Fennell

Chair Gas Energy Australia

Treasurer's Report with Amber Fennell



I am pleased to present a summary of Gas Energy Australia's (GEA) audited financial results for the year ended 31 March 2025 on behalf of the Board of Directors. The 2025 Financial Statements have been audited by our appointed auditor, MGI Joyce Dickson, who has certified that they are valid and correct without any qualifications.

GEA reported a surplus of \$138,249 in the 2024-25 financial year, compared to a deficit of \$54,164 in the previous financial year. This improvement is largely a result of the 2024 National conference, which is held every two years.

Revenue

Membership income for the 2024-25 financial year amounted to \$871,994, slightly increasing from \$816,407 in the previous financial year. This reflects net membership movements over the year, as well as a full year of Supagas increasing its stake in the Association from Advisory Council Grade 3 to Grade 1. The continuous support from our existing members, and new members joining the Association, is greatly appreciated.

Conference revenue for the period was \$161,355, with nothing in the comparative period. The National Conference is only held every two years.

Interest earned on bank accounts and term deposits improved from \$49,900 in the previous year to \$63,273 in the current financial year. This improvement is attributed to effective cash management practices and favourable interest rates.

Expenses

Total expenditure for the 2024-25 financial year was \$979,475, reflecting an increase of 6% compared to \$923,778 in the previous financial year. The main driver of this increase was the \$95,963 associated with the 2024 National Conference expenditure. Additionally, we note the following:

- Industry Development Costs: Decreased to \$0 from \$105,295 reflecting once off market research costs which were not repeated in the current year
- Administration expenses: Increased to \$166,379 from \$113,792 largely due to recruitment costs for the new CEO.

Financial Position

As of 31 March 2025, GEA's total current assets amounted to \$1.3 million compared to \$1.4 million in the previous year, reflecting a slight decrease of \$52,500. Despite this decrease, the Association maintains sufficient liquid resources to meet its short-term financial obligations with current liabilities totalling \$102,012.

As of 31 March 2025, GEA's total assets were \$1.4 million, while total liabilities amounted to \$153,552. This resulted in net assets remaining at a healthy level of \$1.3 million.

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It is important to note that the Association has no external borrowings, and its liabilities primarily consist of amounts payable to employees and suppliers. As a result, GEA's financial risk remains low.

The GEA Board and management remain dedicated to managing member resources and risks effectively to ensure the association's long-term sustainability. These results demonstrate our commitment to prudent financial management and our ability to respond to changing market and economic conditions.

We remain focused on expanding our membership base, providing quality services to members and advocating for the role of LPG in the community.

Amber Fennell

Chair Gas Energy Australia

CEO's Report with Jordan McCollum



The 2024-25 financial year has been a period of change for Gas Energy Australia. The transition from previous CEO Brett Heffernan to myself across the end of 2024 was a challenging period for Secretariat and Board alike. But like all things greater than the sum of their parts, the show had to go on. And with the support of our amazing LPG industry members, it went online clockwork.

In coming onboard with GEA at the beginning of 2025, it has been a privilege to integrate into an industry with the level of care and attention as this industry and association has to what matters most.

Be it ensuring that our industry is safe and progressive through our Technical Committees; ensuring our renewable liquid gas (rLG) alternatives have can contribute to the net zero transition through our Policy Committee; or ensuring that all Australians can have access to reliable energy supply – even through cyclones and floods – this is an industry that cares about delivering for its customers.

This is what I saw from the outside when considering taking this opportunity to lead the GEA Secretariat. And I'm glad to say that this is what I see today from inside the role as well. From this inspiration, I set myself the challenge of delivering for GEA members to the same high bar that this industry sets itself in delivering for its customers.

That is why I used my first 3 months in this role, the last three months of FY2024-25, to engage with Members and understand what value the association can and should bring to the member base. From this, the Board and I set a vision and strategy for the Association which seeks to expand member services, double down on our technical and policy engagement, and do so from a foundation of association governance reform.

You can see more about this strategic refresh in the next section of this report. As we implement this strategy, Members will start to see some small (and not so

"It has been a privilege to integrate into an industry with the level of care and attention as this industry and association has to what matters most."

small) differences in how the Secretariat supports the Association. As a starting point, this Annual Report is now organised into sections relating to the Policy & Advocacy, Technical Committees, and Member Services aspects of our refreshed strategy.

From the foundations built by GEA members and facilitated throughout CEOs past, I am confident that GEA can deliver real results for our industry. The strategy is clear, the priorities are set, and the work has begun – delivering better member services that you'll actually use, technical leadership that keeps us safe and opens doors to renewable alternatives, and advocacy that demonstrates the value of our industry to the Australian people.

But it only works if you're part of it. If you are employed by a Member Company – come, join our committees, attend our events, and help us make the case for this industry. Not yet employed by a Member Company? Maybe you should be – reach out to me directly to organise a discussion about the benefits of membership with your senior leadership team.

We've got the plan – now let's execute it together for a stronger LPG industry today and into the future.

Thank you Brett

I would like to finish by taking this opportunity to thank my predecessor, Brett Heffernan, for his contribution to the association and the LPG industry as a whole. Through Brett's efforts, the LPG industry has been platformed in the halls of power and in the media as a critical part of the Australian energy mix, helping to avoid LPG getting caught up in now-decaying 'gas ban' rhetoric. I know Brett will be missed, and I wish him well in his new role.



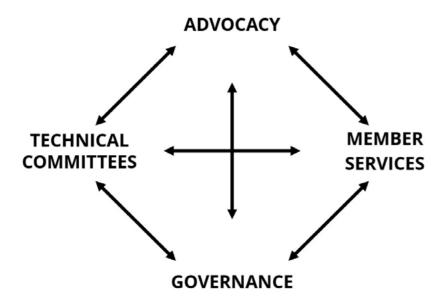
Jordan McCollum

Chief Executive Officer Gas Energy Australia

GEA Strategic Plan Refresh 2025-26

The Board endorsed a refresh of GEA's 2023 – 2025 Strategic Plan in the February 2025 Board meeting. This strategic refresh sought to expand the original Raise – Build – Establish – Influence plan to focus beyond an Advocacy lens, introducing Member Services, Technical Committees and Governance strategic pillars.

By expanding our strategy, we hope to capture the elements which can make an industry association work best for its Members. Elements such as the professional development value of networking between individuals in our industry; the industry resilience gained through impactful and progressive committees; and the new pastures attainable through effective policy and advocacy engagement.



Member Services

One of the most valuable aspects industry associations can provide the employees of their members is access to industry-specific networking and educational events. When asked where GEA provided the most value, many members highlighted the opportunity to network with their peers and told us clearly – we want more.

A regular events program will connect industry peers while showcasing leading developments and creating sponsorship opportunities for members. The coming year will see GEA launch its Networking and Technical Event schedule alongside improved member consultation to identify additional services the association can provide.

Technical Committees

GEA's Technical Committees serve as the foundation of the association's credibility and industry impact, directly influencing safety protocols and operational efficiency across the LPG sector. Strengthening committees enhances GEA's capacity for immediate industry benefits and authority to advocate from robust technical foundations.

The Technical Committees strategic pillar aims to deliver this impact through a framework targeting succession planning and performance. A refined operational framework, structured knowledge transfer, and active recruitment will seek representation from across all member companies and career stages. If you're interested in joining a committee, contact the Secretariat and we will put you in touch with the relevant Chair.

Policy and Advocacy

The past three years of GEA Advocacy have focused on differentiating LPG from natural gas. In the face of strong anti-gas / pro-electrification rhetoric, this approach successfully secured exemptions for LPG from gas-ban policy. However, the cost-of-living crisis has changed the landscape, softening the call for decarbonisation at any cost. Other fuels are having increased success in gaining supportive policy for their renewable alternatives.

Building on our already strong position in this environment requires a combination of more subtle policy engagement combined with making the economic case that renewable liquid gas is key to ensuring regional Australia is not left behind in the energy transition. This is the approach the strategic refresh seeks to deliver.

Association Governance

The strength of any building is in its foundations – and the strength of an industry association is in its governance. The Secretariat finished the financial year performing an audit of internal policies to ensure fit for purpose governance. The Board has already endorsed an operational policy update which will be delivered across the new financial year.

Through these pillars, the Board and Secretariat seek to ensure that GEA is delivering upon its value proposition for Members old and new. As an association built for the future, aiming to support its members, build upon its technical base and advocate for safer, cleaner, more reliable energy for its customers, GEA is prepared to support the LPG industry well into the future.



Vision

An association on the grow for an industry on the grow championing the gaseous fuels industry of today and developing the emerging renewable gaseous fuel alternatives of tomorrow.

Strategic Plan on a Page

Value begets engagement; engagement begets value

Offense is the best defence; Change the conversation

Renewable gaseous fuels cannot be left to chance

Strategic Principles

Diversity is strength; Speak their language The strength of a building is in its foundation; Get the basics right

Strategy

To grow the industry and the association through continuous improvement and value in Advocacy, Technical Committees, and Member Services, founded upon effective association governance.

4 Strategic Pillars

Member Services

Technical Committees

Advocacy

Governance

increasing association revenue. Deliver a broader value proposition to a

wider range of member representatives.

Build and broaden the member base,

Increase dissemination of industry information.

Increase networking opportunities for members across the supply chain.

Maintain and improve safety record and social licence of gaseous fuels.

Foster progressive committees which deliver value to members.

Map renewable alternatives and identify any technical roadblocks preventing use.

Reinforce optionality, energy security and emissions reduction value of LPG today.

Associate value of LPG today with developing renewable LPG alternatives.

Expand energy conversation into energy security for regional Australia.

Reignite political will to foster an Autogas industry in Australia.

Associate Australian LPG with global energy development & decarbonisation.

Legislative, reporting and financial compliance.

Fit for purpose organisational structure with clear accountability

Identification of association and industry risk

Improve Secretariat productivity and transparency.

Key Activities

Identify member needs through direct engagement.

Increase Secretariat – member base communication and socials presence.

Build out Networking and Educational Events calendar and sponsorship pool.

Engage young members to identify how to increase industry attractiveness.

Engage potential new members on GEA Value Proposition.

Maintain and refresh existing committee purpose and scope.

Improving committee hygiene (engagement, chair turnover, diversity)

Reconstitute Renewable Gas Committee to identify and address roadblocks.

Produce Codes of Practice, Guidelines, or minimum industry standard training

Building basis of fact concerning LPG economic value and public sentiment.

Advocating on behalf of industry across all levels of government and opposition.

Engaging on and leading policy reform in support (and defence) of industry.

Engaging with media to expand the positive public image of the LPG industry.

Amplification of GEA messaging through third-party stakeholder partnerships.

Regular Board, Finance and Audit regime. Organisational process and procedure refinement.

Introduction of risk matrices and maintenance of risk registers.

Implement register of constitutionally recognised Member Representatives Introduce tools to drive productivity, transparency and compliance.

Policy & Advocacy Report

In FY2024–25, GEA maintained its commitment to advancing the LPG industry through proactive advocacy, robust policy engagement, and strategic communications. This year saw progress in the recognition of LPG and its renewable forms across all levels of government, positioning the industry to contribute meaningfully to Australia's decarbonisation ambitions.

Advocacy efforts focused on MP and departmental engagement, including formal submissions and engagement on energy transition frameworks, maintaining emphasis on a technology-agnostic approach to decarbonisation while highlighting LPG's unique values.

Central to this message has been the essential role renewable liquid gas can play in ensuring that all Australian households and businesses have the right to choose how they decarbonise – especially across regional Australia.

"Central to this message has been the essential role renewable liquid gas can play in ensuring that all Australian households and businesses have the right to choose how they decarbonise – especially across regional Australia."

Advocacy and Political Engagement

GEA strengthened relationships across Federal, State, and Local governments this year. Advocacy focused on differentiating LPG from natural gas in the face of one-size-fits-all electrification policy, ensuring that those who needed LPG the most retained access. This was coupled with efforts to ensure stakeholders understood the value of decarbonising LPG supply through the uptake of renewable liquid gas.

The appointment of new CEO Jordan McCollum in early 2025 brought renewed momentum to these activities. Targeted engagement with ministers, MPs, and departmental leadership built stronger advocacy channels and improved recognition of the industry's contribution to Australia's energy mix.

GEA is preparing to double-down on these efforts into the coming financial year. Expanding beyond direct government advocacy into cross-industry stakeholder engagement will help demonstrate that LPG and renewable liquid gas remain integral to customers' current and future net zero energy needs.

Emissions Reporting and Certificate Trading – building blocks of a renewable fuel market

An important avenue of policy engagement has been in the market-enabling realm of renewable certification. A fully functioning certificate market is key to delivering the value proposition for renewable liquid gas purchases to customers, and hence also key to creating a value proposition for investors in renewable liquid gas production.

Successful creation of a renewable liquid gas certificate market requires two parts under Australian law – certificates to trade, and the recognition of these certificates within federal emissions legislation. This makes pursuit of a market all the more difficult. However, with such a significant payoff (the foundation of a renewable liquid gas market in Australia), it is well worth the challenge.

GEA is already deeply engaged on this topic. Ongoing engagement with premier renewable energy certifier GreenPower saw GEA invited to closed consultation on which fuels they should certify next – the perfect opportunity to advocate for renewable liquid gas.

Further, engagement regarding National Greenhouse and Energy Reporting (NGER) scheme annual amendment program has focused on enabling a market-based method for LPG emissions accounting referencing certificates. – part two of the two-part solution.

GEA's efforts will continue to focus on this important intersection of energy and emissions policy into the coming financial year. With any luck we might even see proposal for an LPG Market-based emissions accounting approach in an annual NGER amendments consultation in the years to come.



Global engagement

This financial year has seen strengthened GEA engagement on the global LPG sector. Resuming World Liquid Gas Association (WLGA) membership and in discussion with Liquid Gas Europe (LGE) about greater interaction, the associations' connections into the global liquid gas industry is supporting Australian policy and advocacy perspectives.

This is no truer than with regard to development of renewable forms of liquid gas – globally collected under the description "Renewable Liquid Gas" or "rLG". Advocacy for rLG represents the majority of international advocacy efforts, encompassing BioLPG, renewable synthetic LPG (rLPG), electro-LPG (eLPG), and renewable dimethyl ether (rDME).

European experience shows that subsidies alone are insufficient for rLG market development. Some Biorefinery project have been developed based on a combination of subsidies and Sustainable Aviation Fuel and renewable diesel mandates. However, rLG uptake remains low – a case attributable to limited emissions reduction recognition for rLG under EU legislation and lack of rLG-specific mandates.

Further downstream, international Autogas markets continue thriving, contrasting sharply with Australia's decades-long decline. Other markets also demonstrate broader LPG applications – from generators and hybrid backup systems to commercial equipment and automated vending machines – indicating untapped opportunities in Australia.

To ensure this information reaches the hands of GEA Members, the Secretariat is looking to rebuild the Members Section of the GEA Website. Here, alongside other Member-only materials, GEA will provide access to a range of documents and materials provided from across the global LPG sector. Members – watch this space.



Technical Report

When Heraclitus declared "the only constant is change"- the philosopher was simply observing that nothing in the natural world remains static: things grow, degrade, adapt, are absorbed, divide, and evolve continuously.

The last 12 months have seen significant consolidation in industry, in conjunction with restructuring within member organisations. While such changes are not unprecedented, their coincidence combined with the retirement of long-term contributors, and some expected attrition, has had considerable effect upon GEA technical committees. Over 30 technical committee seats (about one-third of all technical committee members) have been exchanged or vacated within the last year.

While there is a recognised loss of knowledge and experience through the departure of some longstanding committee members, the sustainability of this association relies on – in fact, has always relied on - balancing knowledge and experience, with new perspectives. The rapid change the sector is undergoing currently presents, as ever, both opportunities and challenges for the future.

Following is a summary of key committee activities and achievements over the year, it is not intended to be comprehensive.

"The rapid change the sector is undergoing currently presents, as ever, both opportunities and challenges for the future."

Delivering Impact

Gas Energy Australia's (GEA's) Technical Committees continued to kick goals throughout the year. Key activities have been reviewing and ensuring the committee structures are fit for purpose and putting forward a strong united position to the reviews currently underway for arguably the most important industry documents.

Meanwhile, GEA continues to support Standards Australia committee activities, enabling shared learning through health and safety discussions and progressing the technical foundations for a pathway to net zero by 2050.

Safe Connect LCC-27 Transition Success

The LCC-27 leisure-gas-cylinder connection programme, initiated in 2019 to replace POL (Type-21) gas connections, has continued successfully. An estimated 7 million cylinders with LCC valve connections have been added to circulation, approximately one-third of (9kg or smaller) LPG cylinders in active circulation in Australia.

Authorities have indicated to GEA that the programme is having the desired effect, with fewer recorded accidental fires involving LPG leisure cylinders (GEA continues to work with authorities to gain access to those reportable fire statistics).

The LCC-27 working group also monitor the presence and sale of (LCC to POL) valve adapters - outlawed by all state regulators early in the LCC-27 programme, based on GEA research identifying adapters as a safety risk. To date, just over 200 adapters have been collected by GEA LPG suppliers nationally (approx. 1 per 35,000 LCC valved cylinders). GEA also identified and informed a local gas equipment supplier of adapters, who has ceased sale of the items.

Challenges in the process: In mid-December 2024, a week before Christmas, an incident occurred in Western Australia, bringing the gas-connection changeover to the attention of state authorities. A person semi-attached an LCC-27 barbeque appliance fitting, to an older, incompatible POL cylinder valve, and was injured in a subsequent fire. GEA members responded quickly to address the unforeseeable, and unprecedented



Gas Energy Australia 'LCC 27 Gas Connection Working Group'

incident, meeting and working collaboratively with Western Australian authorities.

The result was a change in requirements for cylinder labelling and signage at point-of-sale in WA, aimed at improving public awareness of the LCC programme. The agreed conditions of sale were formalised in a gazetted 'prohibition notice'

published on 18 March in the WA Government Gazette.

While the WA changes have been rolled out by suppliers through the first half of 2025, GEA has continued the work in collaboration with the Gas Technical Regulators Committee, and the new safety measures will be applied nationwide over time, without requirement for regulatory change.

AS/NZS 1596 Review - Milestone Achievement

The completion of the review of AS/NZS 1596 (last published in 2014) is a milestone achievement for GEA, the LPG industry and the Safety Standards and Technology Committee.

GEA nominated ten experts to the review committee, who over two-years, with the support of the SSTC, carried out a comprehensive review of the standard within a panel of technical, safety and regulatory stakeholders. As its title suggests, this is the underpinning Australian Standard for downstream LPG operations, and it is heavily referenced by related standards and by state regulations.

The standard is now post-draft, in its final editorial stages with Standards Australia, and expected to be published in late 2025.

Delivering Goods - ADG Code Transformation

In October 2024, the National Transport Commission (NTC) released a new draft of the Australian Code for the Transport of Dangerous Goods by Road & Rail (ADG Code). The document sets out requirements for transporting dangerous goods, and thereby underlies all road transport of compressed and flammable gases.

The draft Code aspires to harmonise both interstate regulations and international standards, particularly through assimilation of its European equivalent, the ADR, or "European Agreement concerning the International Carriage of Dangerous Goods by Road". The draft Code also has a new structure to facilitate the revised content.

GEA provided input to 12 working papers over two years, in what is the most comprehensive review of the Code in 15 years. In late October, GEA provided industry comment on the completed draft, and expect there may yet be further changes before satisfactory compromise is reached on a final Code, which has extensive reach and effect over transportation in Australia. The NTC aims to gain ministerial approval of the draft Code in 2025.

Engaging Regulators & Technical Policy Makers

GEA works with regulators in every state, offering credible technical expertise and national industry perspectives, recognising that regulatory responsibilities and authority vary state-to-state.

In 2024-25, GEA met with senior representatives of Department of Energy, Mines, Industry Regulation and Safety (Western Australia), Resources Safety and Health Queensland, ACT Government Planning and Land Authority, Fair Trading NSW, Safework NSW, Energy and Minging Office of the Technical Regulator (SA), SafeWork SA, SafeWork Victoria and Energy Safe Victoria – and representatives of state emergency services.

In NSW, QLD and Victoria GEA maintains a local LPG State Safety Forum to share information on regulatory, standards or legislative changes which may affect the industry, and to address particular industry matters of concern. Western Australian, South Australian and ACT authorities have also accepted invitations to similar ongoing forums through GEA engagements this year.

In every state, members of GEA technical committees are invited to participate in these forums on matters of interest. GEA also meets quarterly with the national Gas Technical Regulators Committee (the national assembly of state regulators).

Standing Technical Committees

GEA's ongoing commitment to improving safety through Australian standards has seen representatives from its Standing Technical Committees take a leading role in multiple critical areas:

Safety Standards and Technology Committee (SSTC)

GEA currently maintains 35 representative seats across 15 different Standards Australia committees. There are approximately 50 standards projects on which GEA representatives are working at any given time, and representatives report developments back to GEA through the SSTC. GEA publishes a periodic standards update for members, noting changes to industry relevant Australian and international standards.

The SSTC also provides general oversight to all other GEA Technical Committees in relation to safety, standards and technology.

Fuel Quality Standards Committee

A proposal was made to Standards Australia by GEA late last year, for the recognition of renewable LPG (based on current composition requirements); and for prospective inclusion of dimethyl ether (DME) within AS 4670. This is a fundamental stepping stone in the transition toward renewable LPG products, and leads international standards.

The review also seeks to consolidate AS 4670 with the GEA Liquified Petroleum Gas for heating use Specification (2020), to create a unified and commercially appropriate LPG quality standard.

The GEA proposal was broadly supported and passed, enabling the formation of a Standards Australia committee to review the standard.

Transportation Committee

The Transportation Committee deals with transport of LPG and other liquified gases, and related requirements for vehicles, vessels and drivers. Key achievements include:

Bulk Tanker Reference Group (BTRG): The BTRG is coordinated by the Victorian Government through Freight Victoria (Department of Transport and Planning), supported by the National Bulk Tanker Association, GEA, and other stakeholders. The group aims to proactively address productivity and safety in bulk freight movement in Victoria.

GEA has engaged the group to consider research published by Austroads in early 2024, comparing dangerous goods risk in road tunnels to risks on alternative routes. In January, GEA provided the BTRG a draft scope for a specific localised assessment of transporting dangerous goods through particular tunnels, at a location where there is clear benefit in doing so.

Baxter's Battery Isolation Switch Product Recall: In March 2025, the recall of a commonly used transport safety device following incidents of failure, sparked a series of actions by the Transportation Committee to inform and protect GEA members. GEA sought out information from the supplier and shared the information to industry, to facilitate logistical planning; prior to authorities issuing a general order to remove vehicles fitted with the device from service.

Training and Licensing Committee

In early 2025, GEA responded to a request by the NSW Environmental Protection Authority (EPA), seeking support and feedback toward more consistent quality and outcomes from dangerous goods driver training and assessment for licensing.

Subsequently, the proposal has been supported by the national Competent Authorities Panel (CAP), and a project has been slated with Industry Skills Australia (ISA). The project will review driver training and licensing requirements, including the Mandatory Assessment Instrument and the Unit of Competency (TLILIC0001).

Health and Safety Committee

Cold Burns: Cold burns induced by rapidly depressurising gas, are a consistent risk where transfer connections are made. In October 2024, the Health and Safety committee met with Australia and New Zealand Burns Association (ANZBA), burns specialist, Dr Carl Lisec, Director, Trauma Service at Royal Brisbane Hospital.

A committee conversation with Dr Lisec extended mutual understandings of the frequency and typical mechanism and severity of cold-burn injury, and the most practical response and treatment options.

Mercury: In September 2024, GEA issued a Safety Awareness Notice to members about Mercury exposure relating to LP gas storage and transfer equipment. A notice modelled on the GEA publication was later drafted by the World Liquid Gas Association for their members.

Emergency Management and Incidents Committee (EMC)

Throughout the year, GEA issued 43 incident alerts or advisories to the EMC, relating to publicised incidents of LPG related fires or injuries, LPG transport and supply incidents both local and international, and severe natural events (fire, flood, cyclone) - events which may have significant or detriment effect to the industry.

The EMC also met to discuss state emergencies, significant flood and fire events, opening a forum in which members could exchange rapidly developing information, and offers of mutual support.

Cooperation with Other Associations

Cooperating with a range of other associations and bodies where we share related interests provides not only mutual support, but broader perspective, greater resource, and a stronger and more acutely directed voice to the interests of both groups.

Over the last year, GEA technical committees have worked on projects involving:

- The Australasian Convenience and Petroleum Marketers Association (ACAPMA) regarding retail decanting of LPG;
- The Australia New Zealand Burn Association (ANZBA) regarding cold-burns treatment;
- The Gas Appliance Manufacturers Association of Australia (GAMAA) regarding LPG fuel quality, and retail sale conditions;
- The National Bulk Tanker Association (NBTA) regarding bulk-transportation and road access;
- The Caravan Industry Association of Australia (CIAA) regarding the rapidly growing outdoor and camping sectors LPG requirements;
- The Joint Accreditation System of Australia and New Zealand (JAS-ANZ) regarding a national register for gas-cylinder test facilities; and
- The Australian Pipelines and Gas Association (APGA).

GEA also participates actively in renewable gas, and safety committees, in the World Liquid Gas Association (WLGA).

Looking forward

Since 1956 our association has developed an extraordinary fund of unique expertise providing value not only to GEA members, but to authorities, related industries, and to the broader Australian public. The sustainability and worth of that expertise into the future relies, as it always has, upon its altruistic advancement, sharing, and use.

Thank you to all of the members of GEA Technical Committees, and others who have contributed throughout the past year.

Thank you Darryl

We would like to again extend thanks and recognition to Darryl Ramm, who retired from GEA in July 2024. Darry's 13-year contribution to facilitating the GEA Technical Committees (or 'herding cats' as he put it) was foundational to the Association's effectiveness and good-will throughout his tenure. Darryl leaves the association a legacy of activity, trust and cooperation, which we will endeavour to build upon. Meanwhile, Darryl – may your drives be long, may your putts be true, and may there be a little grass beneath every lie.





Member Services Report

The GEA Strategy Refresh for FY2025-26 established Member Services as a strategic pillar, recognizing that delivering quality member services is critical to providing value for members. From here, we focused primarily on strategic planning and foundational work, with the Secretariat seeking feedback to understand what Members value most.

In the coming financial year, GEA aim to deliver key Member service areas including networking events, improved communications, and enhanced digital resources. By delivering these services, GEA aims to strengthen the member value proposition, enhancing the value existing members receive while making membership more attractive to potential new members, growing a resilient association ecosystem in the process.

Listening to members

Step 1 of delivering value to Members is understanding what Members value. This was pursued in a casual manner towards the end of the financial year, with GEA CEO Jordan McCollum directly engaging with Member representatives to discuss what mattered most to them.

Building from this foundation, the Secretariat aims to implement a regular program seeking Member feedback. On an annual basis, Member Representatives will be engaged for updates on where they see greatest value in association direction. Additionally, we aim to utilized the Advisory Council more extensively to provide advice to the Board on topics of importance to members.

Networking and engagement

The primary feedback received through Member engagement this financial year has been the value of networking opportunities and engagement with leading industry developments. From this feedback, the Secretariat aims to develop a GEA Events Calendar to deliver a regular program of Networking and Technical Events across major Australian capital cities.

A regular program of Networking and Technical Events will connect industry peers while broadening the GEA ecosystem and providing greater engagement opportunities for member employees. These events will also showcase leading industry developments, from current operational advancements to future renewable alternatives, serving as a knowledge-sharing platform for industry growth.

Events also create sponsorship opportunities for GEA Members to highlight their expertise and commitment to the industry. This provides excellent opportunities for existing members while creating an important drawcard for potential new members not yet represented in the association. These opportunities can help support growth in the GEA ecosystem, delivering a more resilient association.

Communication and content

As an industry association, effective communication with members and the broader industry is fundamental. Members may have noticed the Secretariat has implemented a regular communication schedule in CY2025 delivering regular updates straight to your inbox in a predictable and reliable manner. This has been coupled with more regular LinkedIn engagement, with plans to expand social and public engagement further in the future.

The GEA website provides an opportunity to offer members access to valuable content. While this opportunity has not been fully utilized in recent years, the Secretariat plans to reinstate the Members Section of the website. This will provide access to global industry content and gradually rebuild a comprehensive industry knowledge base.

We are always looking for new ways to communicate more effectively with Members and the broader community. Members with views on how we can best achieve this are encouraged to contact the Secretariat.

And more...

GEA is only at the beginning of growing the Member Services pillar of its strategy. If you have ideas for how the association can better serve you as a member, feel free to reach out directly to the GEA Secretariat. Ultimately, an industry association is what its members make it – help us make the most of this association for you.



Governance Report

The association maintained effective governance across the FY2023-24 window. Three Board Meetings were held, as were an Annual General Meeting and no Extra General Meetings. There were intro-year changes to the GEA Board of Directors and appointment of a new Chief Executive Officer and Company Secretary. Additional Board Decisions of Note are included for reference.

Annual General Meeting

In August 2024, GEA successfully convened its 66th Annual General Meeting (AGM) as a face-to-face event in Melbourne.

The AGM heard updates from the Chair, Treasurer and CEO, before re-appointing all existing Board members, namely Amber Fennell (Origin Energy), Gareth O'Brien (Elgas), Erol Arican (Supagas), Tanya Rybarczyk (Kleenheat) and Ken Woods (Manchester Tank), with the Board then re-appointing Rohan Dangerfield (Ampol).

The Board elected Office Bearers, appointing Gareth O'Brien as Chair, Amber Fennell as Deputy Chair and reappointing Tanya Rybarczyk as Treasurer.

As demonstrated in the FY2023-24 Annual Report, Audit of the association financials for FY2023-24 indicated that financial statements were certified valid and correct without any qualifications.

Intra-year Board Changes

In November 2024, Tanya Rybarczyk resigned from the Board and the role of Treasurer. On behalf of Members, the Board and Secretariat thanks Tanya for her services to the association throughout her time as Director.

In Tanya's absence, Amber Fennell has acted in the role of Treasurer until formal resolution to appoint Amber to the role of Treasurer in the May 2025 Board Meeting.

In late 2024, the Board agreed to appoint Jordan McCollum to the role of Chief Executive Officer of the Association. Jordan acted as Company Secretary until formal resolution to appoint Jordan to the role of Company Secretary in the May 2025 Board Meeting.

Board Decisions of Note

Board Decisions of Note beyond those referenced about across FY2024-25 include:

- Transition of association accounting service provider to Tailored Accounting.
- Endorsement of revised strategy for the final year of the 2023 2025 strategy window.

Australian Liquefied Petroleum Gas Association Ltd

ABN 11 002 703 951

Directors' Report

For the Year Ended 31 March 2025

1. General Information

Directors

The names and positions (including relinquished positions in parenthesis) of the directors in office during or since the end of the financial year are as follows:

<u>Name</u>	Position	Effective Date
Gareth O'Brien	Chair	Full Period
Amber Louise Fennell	Director, Chair, (Treasurer)	Full Period
Tanya Rybarczyk	(Treasurer) Director	Until 28 November 2024
Ken Woods	Director	Full Period
Rohan Charles Dangerfield	Director	Full Period
Erol Arican	Director	Full Period

All directors have held office since the start of the financial year unless otherwise stated.

2. Information on Directors

Amber Louise Fennell – Chair, Treasurer

- Qualifications: BEc, DipModLang, CPA, GAICD
- Experience: Board Member since 2022; General Manager LPG at Origin

Gareth O'Brien - (Director) (Chair)

- Qualifications: BFinA, MAppFin, CPA, GAICD
- Experience: Board Member since 2022; Director at Elgas

Tanya Rybarczyk - (Director) (Treasurer)

- Qualifications: BEc (Accounting & Finance), CPA, GradDip (AppFinInvt), GAICD
- Experience: Board Member since 2021; General Manager at Kleenheat Gas

Ken Woods - Director

- Qualifications: DipEng (Manufacturing), DipOH&S
- Experience: Board Member since 2014; Senior General Manager at Manchester Tank & Equipment Pty Ltd

Rohan Charles Dangerfield - Director

Qualifications: BE (Chem)(Hons), MBA (Exec), MAppFin

Australian Liquefied Petroleum Gas Association Ltd

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• Experience: Board Member since 2019; General Manager Projects – Fuels & Infrastructure at Ampol

Erol Arican - Director

- Qualifications: BA Mechanical Engineering
- Experience: Board Member since 2024; Managing Director at Supagas

3. Principal Activities

Gas Energy Australia (GEA) is the national peak body representing the downstream gas fuels industry, including LPG and renewable alternatives such as BioLPG and renewable DME. GEA comprises a wide range of businesses across the gas supply chain.

GEA advocates for the use of LPG across millions of Australian homes and businesses and supports domestic manufacturing. Established in 1958, GEA engages in policy development, standard setting and public engagement to promote energy safety, security, and environmental benefits.

4. Other Items

Significant Changes in State of Affairs

During the financial year, the organisation underwent a change in executive leadership. Brett Heffernan concluded their tenure as Chief Executive Officer on 06 September 2024, and Jordan McCollum commenced in the role on 06 January 2025.

Events After Reporting Date

No significant events occurred after the end of the financial year.

Environmental Issues

The Company is not subject to significant environmental regulation under Commonwealth or State law.

5. Meetings of Directors

<u>Director</u>	Meetings Eligible	Meetings Attended
Amber Louise Fennell	3	3
Gareth O'Brien	3	2
Tanya Rybarczyk	2	2
Ken Woods	3	3
Rohan Charles Dangerfield	3	3
Erol Arican	3	3

Three board meetings were held during the financial year.

Australian Liquefied Petroleum Gas Association Ltd

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Signed in accordance with a resolution of the Board of Directors:

Director: Amber Louise Fennell

Director: Rohan Dangerfield

Dated this 15 day of July 2025



Level 1, 65 Canberra Avenue Griffth ACT 2603

PO Box 5443 Kingston ACT 2604

Phone: 02 6162 2600 Fax: 02 6162 2601

Email: audit@mgijd.com.au

Lynx Audit Pty Ltd & Others T/as MGI Joyce Dickson Audit ABN: 16 516 588 418

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AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 307C OF THE CORPORATIONS ACT 2001 TO THE DIRECTORS OF AUSTRALIAN LIQUEFIED PETROLEUM GAS ASSOCIATION LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 31 March 2025, there have been:

- no contraventions of the auditor independence requirements of the Corporations Act 2001 in relation to the audit; and
- no contraventions of any applicable code of professional conduct.

Partner

MGI Joyce Dickson Audit
Dated: 28 July 2025

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 March 2025

	Notes	2025	2024
		\$	\$
Sales revenue	4	1,054,4	51 819,715
Other income	4	63,2	73 49,900
Advocacy expenses		(14,02	(6,712)
Communication expenses		(1,76	(11,099)
Conference		(95,96	- 53)
Finance expenses		(1,72	26) (1,121)
General administration expenses		(166,37	79) (113,792)
Governance expenses		(4,54	19) (30,997)
Industry development expenses			- (105,295)
IT expenses		(15,94	14) (11,740)
Occupancy costs		(10,79	92) (9,543)
Policy standards development expenses		(18,36	(13,022)
Remuneration expenses	5	(637,09	95) (613,704)
Other expenses		(12,88	(6,753)
Profit/(Loss) before income tax		138,2	49 (54,164)
Income tax expense	2(a)	-	<u> </u>
Profit/ (Loss) for the year		138,2	49 (54,164)
Total comprehensive income/ (loss) for the year		138,2	49 (54,164)

Statement of Financial Position

For the Year Ended 31 March 2025

		2025	2024
	Notes	\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	235,262	274,272
Trade and other receivables	7	23,308	53,037
Other financial assets	8	1,050,137	1,000,000
Other assets	9_	30,318	64,216
TOTAL CURRENT ASSETS		1,339,025	1,391,525
			-
NON-CURRENT ASSETS			
Property, plant and equipment	11	4,527	3,483
Right-of-use assets	10	80,276	17,048
TOTAL NON-CURRENT ASSETS		84,803	20,530
TOTAL ASSETS	_	1,423,828	1,412,055
			-
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	12	46,025	54,466
Lease liabilities	10	29,789	18,226
Employee benefits	13	26,090	92,953
Other financial liabilities	14_	108	107,152
TOTAL CURRENT LIABILITIES	_	102,012	272,797
NON-CURRENT LIABILITIES			
Lease liabilities	10	51,540	-
Employee benefits	13_	-	7,001
TOTAL NON-CURRENT LIABILITIES		51,540	7,001
TOTAL LIABILITIES	_	153,552	279,798
NET ASSETS	_	1,270,276	1,132,257
EQUITY			
Retained earnings		1,270,276	1,132,257
TOTAL EQUITY		1,270,276	1,132,257

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Statement of Changes in Equity

For the Year Ended 31 March 2025

2025	Retained	
2025	Earnings	Total
	\$	\$
Balance as at 1 April 2024	1,132,257	1,132,257
Historical adjustment	(230)	(230)
Profit for the period	138,249	138,249
Balance as at 31 March 2025	1,270,276	1,270,276
2024	Retained	
2024	Earnings	Total
	\$	\$
Balance as at 1 April 2023	1,186,423	1,186,423
Loss for the period	(54,166)	(54,166)
Balance as at 31 March 2024	1,132,257	1,132,257

Statement of Cash Flows

For the Year Ended 31 March 2025

	Note	2025 \$	2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES:		•	•
Receipts from customers		1,073,406	913,668
Payments to suppliers and employees		(1,087,944)	(931,374)
Net cash provided by/(used in) operating activities		(14,538)	(17,706)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Receipts from term deposits		10,512	49,900
Purchase of property, plant and equipment		(4,864)	
Net cash provided by/(used in) investing activities		5,648	49,900
CASH FLOWS FROM FINANCING ACTIVITIES:			
Payment of lease liabilities		(30,120)	(29,949)
Net cash provided by/ (used in) financing activities		(30,120)	(29,949)
Net increase in cash and cash equivalents held		(39,010)	2,245
Cash and cash equivalents at beginning of year		274,272	272,027
Cash and cash equivalents at end of financial year	6	235,262	274,272

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

The financial report covers Australian Liquefied Petroleum Gas Association Ltd as an individual entity. The Australian Liquefied Petroleum Gas Association Ltd is a Company, incorporated and domiciled in Australia.

Australian Liquefied Petroleum Gas Association Ltd (the Company) is the national peak body representing the downstream gas fuels industry, encompassing Liquefied Petroleum Gas (LPG) and associated gases - including a raft of renewable gases such as bioLPG, synthetic renewable LPG and renewable DME. The industry comprises major companies, medium and small businesses across the gas fuels supply chain including refiners, fuel marketers, equipment manufacturers, gas transporters, consultants and service providers.

The functional and presentation currency of the Company is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1. Basis of Preparation

The Company does not have 'public accountability' as defined in AASB 1053 Application of Tiers of Australian Accounting Standards and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with *Corporations Act 2001 and* the recognition and measurement requirements of Australian Accounting Standards as modified by *AASB 1060 General Purpose Financial Statements-Simplified Disclosures* for Profit and Not for Profit Tier 2 Entities (AASB 1060). Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions.

The financial statements have been prepared on an accruals basis and are based on historical costs modified.

Material accounting policy information relating to the preparation of these financial statements are presented below, and are consistent with prior reporting periods unless otherwise stated.

2. Material Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

Notes to the Financial Statements

For the Year Ended 31 March 2025

(b) Leases

At inception of a contract, the Company assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset, this may be explicitly or implicitly identified within the agreement. If the supplier has a substitution right, then there is no identified asset.
- The Company has the right to obtain substantially all the economic benefits from the use of the asset throughout the period of use.
- The Company has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Right-of-use asset

At the lease commencement, the Company recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Company believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Company's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Company's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

Exceptions to lease accounting

The Company has elected to apply the exceptions to lease accounting for both short-term leases (i.e. leases with a term of less than or equal to 12 months) and leases of low-value assets. The Company recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.

(c) Revenue and other income

Revenue from contracts with customers

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Company expects to receive in exchange for those goods or services.

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Company have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Specific revenue streams

The revenue recognition policies for the principal revenue streams of the Company are:

Interest

Interest income is recognised when it is probable that the economic benefit will flow to the Company and the amount of revenue can be reliably measured. Interest income is accrued on a time basis by reference to the principal and the effective interest rate applicable.

Subscriptions

Revenue from the provision of membership subscriptions is recognised on a straight line basis over the financial year.

Other income

Other income is recognised on an accruals basis when the Company is entitled to it.

Australian Liquefied Petroleum Gas Association Ltd

ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

(d) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Plant and Equipment

Plant and equipment are measured using the cost model and are therefore carried at cost less accumulated depreciation and any impairment losses.

Plant and equipment that have been contributed at no costs, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight line basis over the asset's useful life to the Company, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class

Depreciation Rate

Plant and Equipment

25-33%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

(f) Financial instruments

Financial instruments are recognised initially on the date that the Company becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

(g) Impairment of non-financial assets

At the end of each reporting period the Company reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired.

If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expenses to the profit and loss statement.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Employee benefits

Provision is made for the Company's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates. Changes in the measurement of the liability are recognised in profit or loss.

Australian Liquefied Petroleum Gas Association Ltd

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Notes to the Financial Statements

For the Year Ended 31 March 2025

3. Critical Accounting Estimates and Judgments

The directors make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - impairment of property, plant and equipment

The Company assesses impairment at the end of each reporting period by evaluating conditions specific to the Company that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value in use calculations which incorporate various key assumptions.

Key estimates - receivables

The receivables at reporting date have been reviewed to determine whether there is any objective evidence that any of the receivables are impaired. An impairment provision is included for any receivable where the entire balance is not considered collectible. The impairment provision is based on the best information at the reporting date.

Key estimates - employee benefits

For the purpose of measurement, AASB119; Employee benefits defines obligations for short term a employee benefits as obligations expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related services. The Company expects most employees will take their annual leave entitlements within 24 months of the reporting period in which they are earned, but this will not have a material impact on the amounts recognised in respect of obligations for employees' leave entitlements.

Key judgments - depreciation

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets.

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

4. Revenue and Other Income	2025	2024
	\$	\$
Sales revenue		
Member subscriptions	871,994	816,407
Conferences	161,355	-
Publication sales	1,102	3,308
Other trading income	20,000	-
Total revenue	1,054,451	819,715
Other income		
Interest on term deposit	63,273	49,900
Total other income	63,273	49,900
Total revenue and other income	1,117,724	869,615
5. Expenses		
(a) Depreciation and amortisation		
Depreciation and amortisation	3,819	3,354
Amortisation on lease	29,996	32,491
Total depreciation and amortisation	33,815	35,845
(b) Employee benefits expense		
Employee salaries and bonuses	571,950	556,002
Superannuation contribution	65,145	57,702
Total employee benefits expense	637,095	613,704
(c) Audit Fees		
Audit services	12,578	9,500
Toal audit remuneration	12,578	9,500
6. Cash and Cash Equivalents		
Cash at bank and in hand	235,262	274,272
Total cash and cash equivalents	235,262	274,272

Notes to the Financial Statements

For the Year Ended 31 March 2025

7. Trade and Other Receivables	2025 \$	2024 \$
CURRENT		
Trade receivables	17,143	37,768
GST receivable	6,165	15,269
Total current trade and other receivables	23,308	53,037
(a) Aged analysis The ageing analysis of receivables is as follows.		
0-30 days	-	25,154
31-60 days	707	11,928
61-90 days	_	-
90+ days (past due not impaired)	16,437	686
	17,143	37,768

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

	2025	2024
8. Other Financial Assets	\$	\$
CURRENT		
Term deposit	1,050,137	1,000,000
Total other financial assets	1,050,137	1,000,000
9. Other Assets CURRENT		
Prepayments	22,722	55,490
Accrued interest income	7,596	8,726
Total Other Assets	30,318	64,216
10. Leases Right-of-use assets		
At cost	93,224	87,674
Accumulated depreciation	(12,948)	(70,626)
Total Right of use asset	80,276	17,048

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

Lease liabilities

The maturity analysis of lease liabilities based on contractual discounted cash flows is shown in the table below:

			Lease liabilities included in
			this Statement of Financial
	< 1 year	1 - 5 years	Position
	\$	\$	\$
2025			
Lease liabilities	29,789	51,540	81,329
2024			
Lease liabilities	18,226	-	18,226

Statement of Profit or Loss and Other Comprehensive Income

The amounts recognised in the statement of profit or loss and other comprehensive income relating to leases where the Company is a lessee are shown below:

	2025 \$	2024
Interest expense on lease liabilities	(1,726)	(1,121)
Depreciation of right-of-use assets	(29,995)	(1,421)
	(31,721)	(2,542)
Statement of Cash Flows		
Total cash outflow for leases	(30, 120)	(29,949)

Notes to the Financial Statements

For the Year Ended 31 March 2025

11. Property, plant and equipment PLANT AND EQUIPMENT	2025 \$	2024 \$
Furniture, fixtures and fittings		
At cost	4,818	4,818
Accumulated depreciation	(4,818)	(4,657)
Total furniture, fixtures and fittings	-	161
Office equipment		
At cost	45,982	41,118
Accumulated depreciation	(41,455)	(37,797)
Total office equipment	4,527	3,322
Total property, plant and equipment	4,527	3,483

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

and the one of the current financial year.			
	Furniture,		
	Fixtures and	Office Equipment	
	Fittings		Total
	\$	\$	\$
Year ended 31 March 2025			
Balance at the beginning of year	161	3,322	3,483
Additions	-	4,864	4,864
Depreciation expense	(161)	(3,658)	(3,819)
Balance at the end of the year		4,527	4,527
	Furniture,		
	Fixtures and	Office Equipment	

	Furniture,		
	Fixtures and Fittings	Office Equipment	Total
	\$	\$	\$
Year ended 31 March 2024			
Balance at the beginning of year	1,125	5,712	6,837
Depreciation expense	(964)	(2,390)	(3,354)
Balance at the end of the year	161	3,322	3,483

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Notes to the Financial Statements

For the Year Ended 31 March 2025

12. Trade and Other Payables	2025	2024
CURRENT	\$	\$
Trade payables	46,025	54,466
Total trade and other payables	46,025	54,466
13. Employee Benefits		
CURRENT		
Long service leave	-	35,472
Annual leave	26,090	57,481
Total current employee benefits	26,090	92,953
NON-CURRENT		
Long service leave		7,001
Total non-current employee benefits	-	7,001
Total employee benefits	26,090	99,954
14. Other Financial Liabilities CURRENT		
Unearned income	-	105,050
Other borrowings - Visa cards	108	2,102
Total other financial liabilities	108	107,152
	· ·	

15. Members' Guarantee

The Company is incorporated under the Corporations Act 2001 and is a Company limited by guarantee. If the Company is wound up, the constitution states that each member is required to contribute a maximum of \$ 100 each towards meeting any outstandings and obligations of the Company. At 31 March 2025 the number of members was 41 (2024: 41).

16. Key Management Personnel Remuneration

The total remuneration paid to the key management personnel of the Company during the year is \$2621,431 (2024: \$293,793).

Notes to the Financial Statements

For the Year Ended 31 March 2025

17. Related Parties Transactions

The Company's main related parties are as follows:

Key Management Personnel

Key management personnel - refer to Note 16.

Transactions with Related Parties

(a) Member Organisation Fees

In accordance with the Company's constitution, the Board of Directors includes representatives from Member and Associate organisations. During the year, the Company received income of \$702,999 from organisations affiliated with members of the Board. This income primarily relates to annual membership and subscription fees and was transacted on the same terms and conditions as those available to other members.

(b) Engagement with Origin Energy

Origin Energy, an Executive Member of the Company, has a representative who serves as a Director on the Board. During the year, the Company was engaged by Origin Energy to deliver a specific body of work, resulting in income of \$20,000, which is reported under "Income related to Origin Enforceable Undertaking". This transaction was conducted on commercial terms.

(c) In-Kind Services from BOC

BOC, an Ordinary Member of the Company, provides a daily email news service produced by Meltwater, at no charge. While the Company does not incur any cost for this service, it would otherwise be required to procure a similar service from an external provider. The Company does not have sufficient information to reliably estimate the fair value of this in-kind contribution.

18. Events Occurring After the Reporting Date

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Company, the results of those operations, or the state of affairs of the Company in future financial years.

19. Statutory Information

The registered office and principal place of business of the company is: Australian Liquefied Petroleum Gas Association Ltd Suite 7 16 National Circuit Barton ACT 2600

Australian Liquefied Petroleum Gas Association Ltd ABN: 11 002 703 951

Directors' Declaration

For the Year Ended 31 March 2025

The directors of the Company declare that:

- 1. The financial statements and notes, are in accordance with the Corporations Act 2001 and:
- a. comply with Australian Accounting Standards Simplified Disclosure Requirements; and
- b. give a true and fair view of the financial position as at 31 March 2025 and of the performance for the year ended on that date of the Company.
- 2. In the directors' opinion, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.

Director

Director

Director

Director

Director

Director

Director

Director

Director



Level 1, 65 Canberra Avenue PO Box 5443 Kingston ACT 2604 Phone: 02 6162 2600 Fax: 02 6162 260 Lvnx Audit Ptv Ltd & Others T/as MGI Joyce Dickson Audit ABN: 16 516 588 418 Liability limited by a scheme approved under Professional Standards Legislation

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF AUSTRALIAN LIQUEFIED PETROLEUM GAS ASSOCIATION LIMITED

Opinion

We have audited the financial report of Australian Liquefied Petroleum Gas Association Limited (the Entity), which comprises the statement of financial position as at 31 March 2025, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Directors' declaration.

In our opinion, the financial report of the Entity has been prepared in accordance with the Corporations Act 2001, including:

- (i) Giving a true and fair view of the Entity's financial position as at 31 March 2025 and of its financial performance for the year ended; and
- Complying with Australian Accounting Standards Simplified Disclosures.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Entity in accordance with the auditor independence requirements of the Corporations Act 2001 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Those Charged with Governance for the Financial Report

The management and directors of the Entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Corporations Act 2001 and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view that is free from material misstatement, whether due to fraud or error.

In preparations of the financial report, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement

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As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Yours faithfully,

Partner

MGI Joyce Dickson Audit

Date: 2856/4 2025

Members and Associates

Gas Energy Australia thanks and appreciates all of the Association's Members and Associates for their financial and in-kind support during 2024-25.

AS AT 31 MARCH 2024

ADVISORY COUNCIL MEMBERS AND ASSOCIATES

Elaflex Air & Gas Industries Equipment **AMPOL** Origin Energy Elgas **EVOL LNG Select Logistics** APT Facilities Management Supagas Pty Limited BOC Kleenheat

Manchester Tank & **CEM International**

MEMBERS & ASSOCIATES

Black Cat Gas

Bromic Pty Ltd

Clean Energy Fuels

Co Fiji Ltd

Australia

Group

Bluegas - Petroleum & Gas

Customised Gas Australia

AAAGas Logistics KLM Energy Services DJ Batchen Agas National Pty Ltd **ENGV Group** LPGas Business Ausquip Australia Pty Ltd Gasbot Norfolk Island Gas Australian Gas

Gas Components Oceangas Infrastructure Group Gas in a Flash Pty Ltd **PSG Ebsray**

> GSGP Pty Ltd SA Department for Energy

and Mining Hilditch Oilchem

SCG (Thailand) Hotgas

Sherpa Consulting **International Chemicals**

Engineering Villa Shipping and Trading Co Pte Ltd

Kangaroo Gas

Honorary and Life Members

HONORARY MEMBERS

Mr Mark Gadsby Mr James Batchen Mr David Piggford Mr Don F Brew Mr Bruce Pollock Mr Otto Gara Mr David B Ingham Mr Tony R Rafferty Mr Russell Brown Mr Ian M Brumby Mr Bill R Jenkins Mr Steve Reynolds Mr David Collins Mr Robert Knight Mr John Ring Mr Philip Treloar Mr Ian R Cootes Mr G W Leslie Mr Barry Duckworth Mr Ian | Maloney Mr Tony R Wood Mr Warring J Neilsen Mr Bill Ebsary

Mr Des J O'Callaghan

LIFE MEMBERS

Mr Alan Beale

Mr Bill R Feutrill

Mr John Evans

Sir Eric Neal AC CVO FTSE HonFAIB

Mr Bruce Reid

Mr Ian Reynolds AM

Mr Tony Say

Mr John Urquhart OAM

GEA ANNUAL REPORT 2024 - 2025



Australian Liquefied Petroleum Gas Association Limited
Trading as Gas Energy Australia
Suite 7, 16 National Circuit Barton ACT 2600 Australia
Phone 02 6176 3100
Fax 02 6176 0207

Email: admin@gasenergyaus.au www.gasenergyaus.au
ACN 002 703 951
ABN 11 002 703 951

Incorporated in New South Wales as Public Company limited by guarantee Inaugurated 1958 Incorporated 1984