GREENHOUSE GAS EMISSIONS INVENTORY AND MANAGEMENT REPORT

Toitū net carbonzero programme

Prepared in accordance with ISO 14064-1:2018 and the Technical Requirements of the Programme

OCS

to be your best ™

OCS Group New Zealand Limited

Prepared by (lead author): Lingling Song

Dated: 27 March 2024

Verification status: Reasonable for all mandatory scopes of programme and Limited for non-mandatory scopes.

Measurement period: 01 January 2023 to 31 December 2023

Base year period: 01 January 2017 to 31 December 2017

Approved for release by:

Gareth Marriott, Managing Director ANZ

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AVAILABILITY

Manually email to the Managers. Email to customers and suppliers by request.

REPORT STRUCTURE

The Inventory Summary contains a high-level summary of this year's results and from year 2 onwards a brief comparison to historical inventories.

Chapter 1, the Emissions Inventory Report, includes the inventory details and forms the measure step of the organisation's application for Programme certification. The inventory is a complete and accurate quantification of the amount of GHG emissions and removals that can be directly attributed to the organisation's operations within the declared boundary and scope for the specified reporting period. The inventory has been prepared in accordance with the requirements of the Programme[1], which is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals[2]. Where relevant, the inventory is aligned with industry or sector best practice for emissions measurement and reporting.

Chapter 2, the reduction plan and progress report, forms the manage step part of the organisation's application for Programme certification.

See Appendix 1 and the related Spreadsheet for detailed emissions inventory results, including a breakdown of emissions by source and sink, emissions by greenhouse gas type, and non-biogenic and bio-genic emissions. Appendix 1 also contains detailed context on the inventory boundaries, inclusions and exclusions, calculation methodology, liabilities, and supplementary results.

This overall report provides emissions information that is of interest to most users but must be read in conjunction with the inventory workbook for covering all of the requirements of ISO 14064-1:2018.

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[1] Programme refers to the Toitū carbonreduce, Toitū net carbonzero and the Toitū climate positive programmes.
[2] Throughout this document 'GHG Protocol' means the *GHG Protocol Corporate Accounting and Reporting Standard* and 'ISO 14064-1:2018' means the international standard *Specification with Guidance at the Organizational Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals*.

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EXECUTIVE SUMMARY

This is the annual greenhouse gas (GHG) emissions inventory and management report for OCS Limited covering the measurement period 01 January 2023 to 31 December 2023.[3]

Table 1: Inventory summary

Category (ISO 14064-1:2018)	Scopes (ISO 14064-1:2006)	2017	2022	2023
Category 1: Direct emissions	Scope 1	2,103.94	1,524.78	1,467.04
Category 2: Indirect emissions from imported energy (location-based method*)	Scope 2	96.56	0.00	0.00
Category 2: Indirect emissions from imported energy (market-based method*)		0.00	0.00	0.00
Category 3: Indirect emissions from transportation	Scope 3	162.81	66.30	130.85
Category 4: Indirect emissions from products used by organisation		196.00	144.67	159.25
Category 5: Indirect emissions associated with the use of products from the organisation		0.00	0.00	0.00
Category 6: Indirect emissions from other sources		0.00	0.00	0.00
Total direct emissions		**2,103.94**	**1,524.78**	**1,467.04**
Total indirect emissions*		**455.36**	**210.96**	**290.10**
Total gross emissions*		**2,559.30**	**1,735.74**	**1,757.14**
Category 1 direct removals		0.00	0.00	0.00
Purchased emission reductions		0.00	0.00	0.00
Total net emissions		**2,559.30**	**1,735.74**	**1,757.14**

*Emissions are reported using a market-based methodology. See section 1.2.1 for details.1.2.1

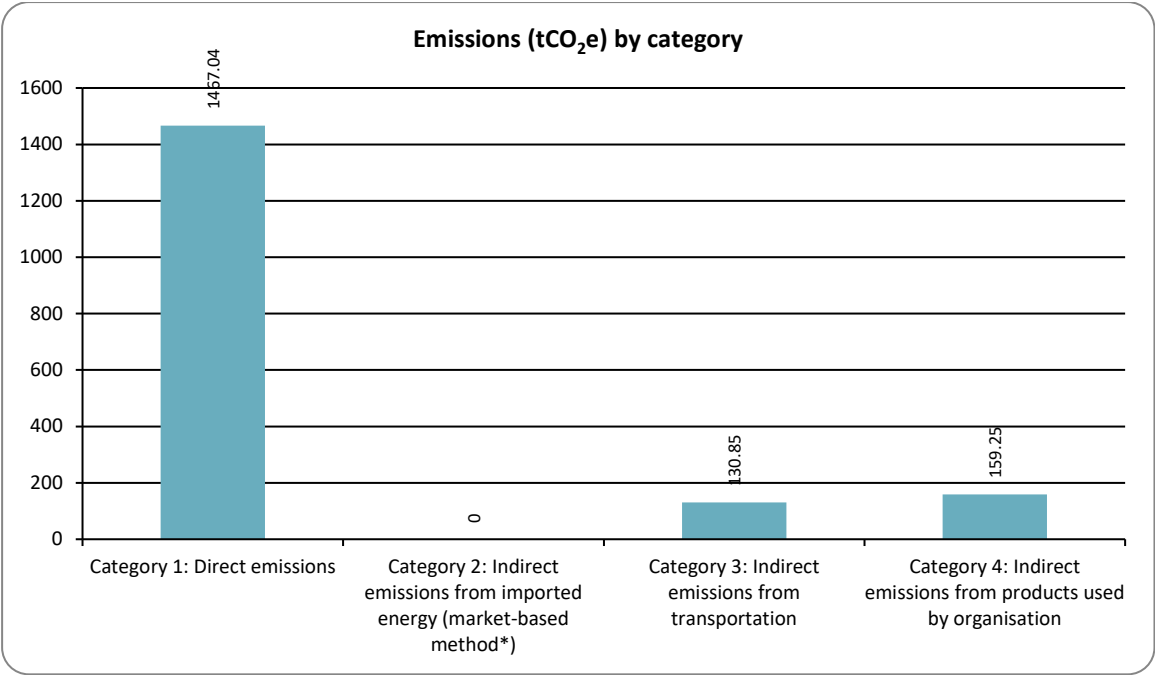[3] Throughout this document "emissions" means "GHG emissions".

Figure 1: Emissions (tCO₂e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for OCS Limited.

This report covers specifically and exclusively the initiatives and data covering OCS Limited (OCS New Zealand).

Note, OCS New Zealand works in close partnership with a number of large businesses that are making their own inroads into emissions reduction with OCS' urging and encouragement. Waste Management (NZ), EROAD, Kärcher, LeasePlan, Essity, Cottonsoft, Diversey, Tennant, Bunzl and OfficeMax are major supply partners making significant progress in this area with OCS New Zealand's support. Their emissions are excluded from this report, along with the work of contractors who work with OCS New Zealand but are not part of the organisation. However, in all business partnerships, whether customer, partner or contractor, OCS New Zealand has committed to encouraging better practices for emissions reduction.

OCS New Zealand has invested in Microsoft Power BI to help bring to life our emissions and provide our business units visibility to control and reduce our greenhouse gas (GHG) emissions. This has been a significant investment and step-up to help manage the business as it grows.

The OCS Leadership Team and Advisory Group have lifted sustainability in their thinking and discussions. This is reported to the board to ensure the right visibility is given to this critical business strategy.

The inventory report and any GHG assertions are expected to be verified by a Programme-approved, third-party verifier. The level of assurance is reported in a separate Assurance Statement provided to the directors of the certification entity.

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1.2. EMISSIONS INVENTORY RESULTS

Table 2: GHG emissions inventory summary for this measurement period

Measurement period: 01 January 2023 to 31 December 2023.

Category	Toitū carbon mandatory boundary (tCO$_2$e)	Additional emissions (tCO$_2$e)	Total emissions (tCO$_2$e)
Category 1: Direct emissions	1,467.04 Diesel, Petrol premium, Petrol regular	0.00	1,467.04
Category 2: Indirect emissions from imported energy (market-based method*)	0.00 Electricity Toitū carbonzero certified factor Ecotricity	0.00	0.00
Category 3: Indirect emissions from transportation	130.85 Air travel domestic (average), Air travel long haul (business), Air travel long haul (econ), Air travel short haul (econ), Air travel short haul b/f class, Private Car average (fuel type unknown), Taxi (regular)	0.00	130.85
Category 4: Indirect emissions from products used by organisation	153.56	5.69	159.25

Category	Toitū carbon mandatory boundary (tCO$_2$e)	Additional emissions (tCO$_2$e)	Total emissions (tCO$_2$e)
	Electricity distributed T&D losses, Waste landfilled LFGR Garden, Waste landfilled LFGR Mixed waste, Waste landfilled No LFGR Garden, Waste landfilled No LFGR Mixed waste	Composting, Paper use - default, Waste disposal recycling of Glass, Waste disposal recycling of Paper, Waste disposal recycling of Plastic	
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total direct emissions	**1,467.04**	**0.00**	**1,467.04**
Total indirect emissions*	**284.41**	**5.69**	**290.10**
Total gross emissions*	**1,751.45**	**5.69**	**1,757.14**
Category 1 direct removals	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00
Total net emissions	**1,751.45**	**5.69**	**1,757.14**
Emissions intensity		**Mandatory emissions**	**Total emissions**
Operating revenue (gross tCO$_2$e / $Millions)		9.39	9.42

*Emissions are reported using a market-based methodology. See section 1.2.1 for details.1.2.1
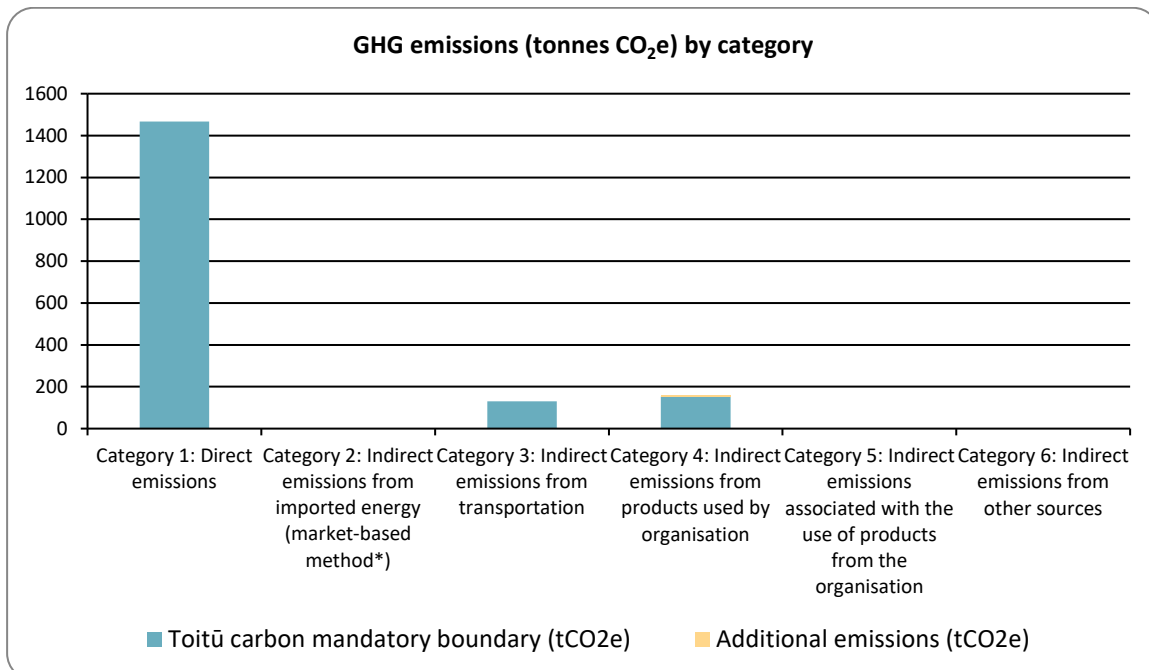
Figure 2: GHG emissions (tonnes CO$_2$e) by category

GHG emissions (tonnes CO₂e) by business unit
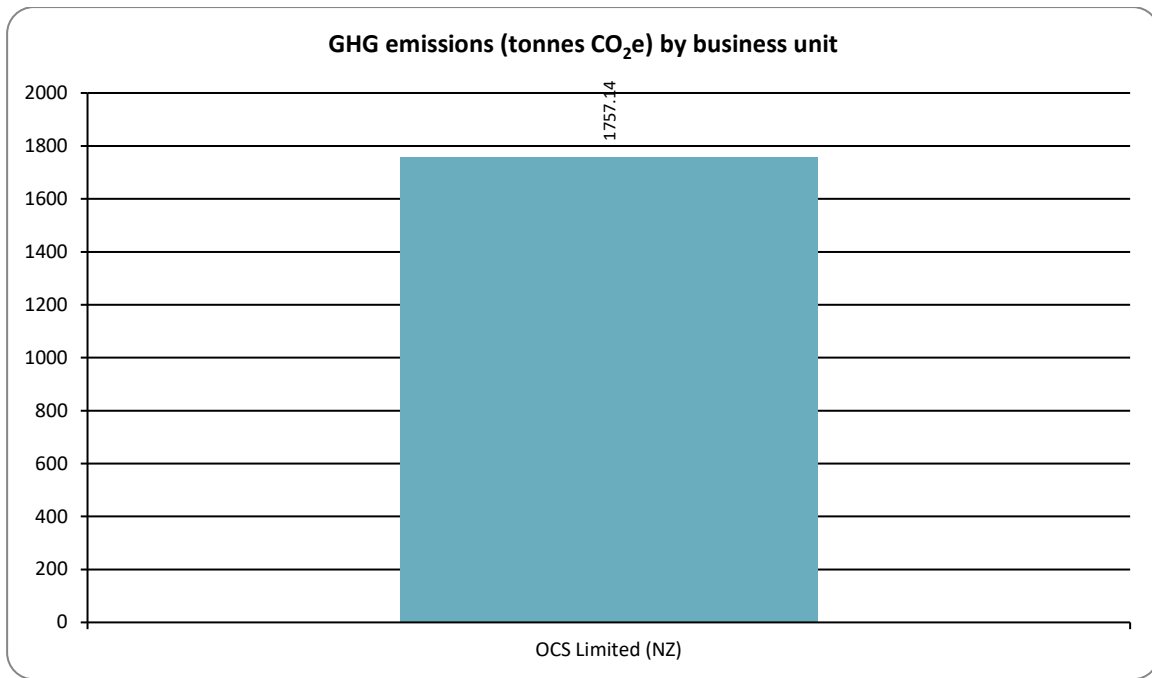
Figure 3: GHG emissions (tonnes CO₂e) by business unit

Top 10 GHG emissions (tonnes CO₂e) by source
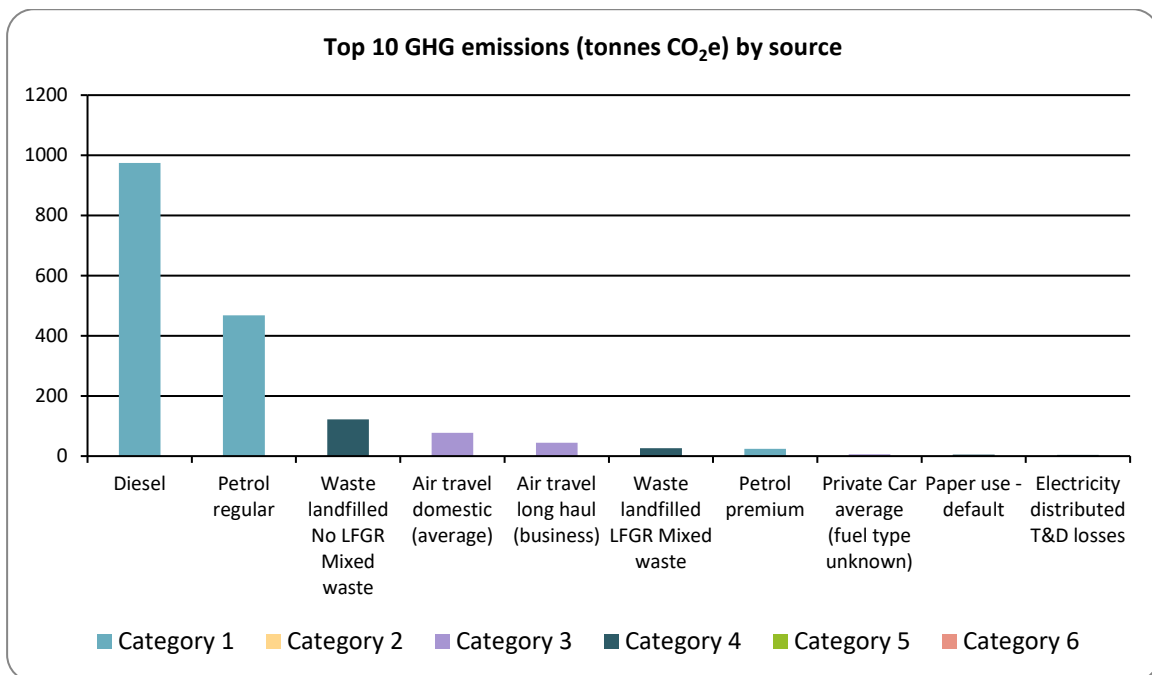
Figure 4: Top 10 GHG emissions (tonnes CO₂e) by source

1.2.1. Dual reporting of indirect emissions from purchased and generated energy

All purchased and generated energy emissions are dual reported using both the location-based method and market-based method. Dual reporting illustrates the role of supplier choice, onsite renewable energy generation and contractual instruments in managing indirect emissions from energy alongside any ongoing energy efficiency and reduction efforts.

From the 2021 inventory, OCS Limited (NZ) aligns to market-based reporting for tracking energy related emissions and reductions over time.

Until 2021, electricity usage at our National Support Office and some branch offices was estimated as a portion of our rental footprint in shared building spaces. Installing meters across Aotearoa New Zealand branches measuring actual consumption (through our electricity supplier, Ecotricity - New Zealand's only provider of 100% Renewable and carboNZero Certified electricity) has allowed a more accurate measure. As such, we can prioritise energy-efficient and low-emission options when renewing or planning new infrastructure and facilities and consider options to improve the energy efficiency of currently installed systems.

Table 3. Dual reporting of indirect emissions from imported energy

Category	Location-based methodology (tCO_2e)	Market-based methodology (tCO_2e)
Category 1: Direct emissions	1,467.04	1,467.04
Category 2: Indirect emissions from imported energy	28.85	0.00
Category 3: Indirect emissions from transportation	130.85	130.85
Category 4: Indirect emissions from products used by organisation	159.25	159.25
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00
Total direct emissions	**1,467.04**	**1,467.04**
Total indirect emissions	**318.96**	**290.10**
Total gross emissions	**1,786.00**	**1,757.14**
Category 1 direct removals	0.00	0.00
Total net emissions	**1,786.00**	**1,757.14**

1.3.   ORGANISATIONAL CONTEXT

1.3.1. Organisation description

OCS is a recognised local and global leader in Facilities Management Services. We offer over 100 years of experience in a wide variety of sectors, including Aviation, Commercial, Education, Government, Public Health and Aged Care, Industrial & Manufacturing, Retail and Transportation.

Our local delivery approach is supported by an established network of 25 branches nationwide, a labour force of over 3,700 employees, and 67 franchisees across Aotearoa New Zealand. Our extensive coverage provides presence across all of Aotearoa New Zealand, and our extensive staffing resources provide us with a hard-to-match surge capacity, ensuring the continuity of service delivery through any circumstances.

At OCS New Zealand, we're committed to minimising our impact on the environment, our communities, and our team members and their families. We have achieved accreditation to ISO 14001, the global environmental management standard, have a companywide environmental policy, review and manage our environmental impact, and set annual targets for improving performance.

As part of our commitment to protecting and looking after the environment, we are a Sustainable Business Council (SBC) member and a signatory to the Climate Leaders Coalition (CLC). We are serious about our commitment to reducing greenhouse gas submissions and building sustainability into our purchasing decisions. As members of the SBC and signatories to the CLC, we are required to report on our progress annually as we aim to transition to a low-emissions business to create a positive future for Kiwis, businesses and the economy.

We are also committed to supporting the United Nations Sustainable Development Goals, whose goals provide a framework for governments and businesses to solve global economic, social and environmental challenges.

Commitment to certification

At OCS, we are committed to doing business the right way, with the highest (best) environmental, social and governance responsibility standards. Our company's success is interconnected with our ability to manage the impact of our operations on our colleagues, customers and communities.

Our ESG Guiding principles are:

1. Embed a mindset and culture with all stakeholders to reduce our environmental impact.

2. Leverage our reach as a global employer to advance social mobility.

3. Demonstrate our commitment to ethical business practices through our 'evidenced actions' philosophy.

Environmental commitments

We accept responsibility for the importance of environmental sustainability and are committed to minimising our environmental impact. We will:

• Reduce our reliance on natural resources by leveraging technologies to drive energy efficiencies, transition to electric and hybrid vehicles, and embed sustainable practices within our operations.

• Partner with our customers to support and influence their sustainability objectives through effective energy, chemical, and waste management systems.

• Develop strong partnerships with suppliers that share our sustainability goals through responsible and sustainable procurement to drive positive change through our supply chain.

• Embed sustainable behaviours into everything we do through education training, enhanced policies, and targeted campaigns to motivate all our colleagues to take steps big and small to minimise the environmental cost.

• Expand our partnerships with change-makers, such as governments, NGOs, or our customers, to add value, drive sustainable best practices, and bring about positive change in the communities we operate in.

Social commitments

We are committed to providing a safe, inclusive, and respectful workplace where everyone can be authentic and actively participate in local communities to make a positive impact. We will:

• Continue to grow our partnerships with local NGOs, employment projects, and government initiatives that successfully support people from socio-economically disadvantaged backgrounds to ensure we recruit from the broadest possible talent pool.

• Provide access to valuable and long-lasting careers through investment in learning and development, apprenticeships, scholarships, and developing career pathways.

• Foster and invest in a diverse and inclusive culture that truly reflects the global nature of our business, as encompassed in our Code of Conduct, which outlines our zero tolerance for discrimination or unethical behaviour.

• Support our communities through our supply chain, securing products and services from diverse suppliers such as small businesses and local enterprises where possible, and working with our supply partners to add social and economic value beyond our direct employment.

Governance commitments

As an ethical business with a long family history, we are committed to doing business correctly and growing a successful business that is respected and valued through sustainability and social value. We will:

• Maintain high ethical standards outlined in our Code of Conduct and communicated through our values that guide the behaviours of our leadership, colleagues, and other stakeholders.

• Establish strong governance structures and processes that ensure transparency and accountability at all levels, fostering trust among colleagues, partners, customers, and the wider community.

• Foster a culture of continuous improvement by regularly monitoring our ESG performance and leveraging our combined expertise to navigate challenges, seize opportunities, and find innovative solutions.

• Ensure compliance with all relevant laws, regulations, and industry standards through well-defined policies and procedures, regular monitoring and review from independent external bodies, and continuous improvement.

Our expansive footprint means sustainability needs to be at the heart of everything we do, whether focusing on our colleagues or the communities in which we operate.

Just as importantly, we play an integral role in the sustainable journey of many of our customers, contributing innovative initiatives to meet their sustainability objectives.

We're committed to developing our business in accordance with sustainable principles and work closely with our customers to introduce sustainable solutions wherever possible.

We do this by developing systems and processes and adopting technological innovations to reduce our customers and our energy consumption, water usage, carbon emissions and waste. This extends beyond our operations into our supply chain. We partner with customers to help achieve their sustainability goals by delivering service solutions that save energy and reduce waste.

We've developed an environmental dashboard that records our consumption of resources and measures our carbon intensity. By diverting waste from landfill, cutting paper use, promoting recycling schemes, innovating with the greenest technologies for our vehicle fleet, and saving water and energy, we're acting today to sustain our business, our customers' businesses and the environment in which we work for tomorrow's generations.

GHG Reporting

We're committed to minimising our impact on the environment, our communities, and our colleagues and their families. For OCS New Zealand, it's not just about our impact on our planet for future generations but for the people living on it today.

Climate Change Impacts

Climate change impacts everyone, from droughts, extreme rain, wildfire and other natural disasters to our team members' mental and physical health and wellbeing and economic impact. As such, the effects on both our business and the cleaning sector can be severely impacted by the loss of life, sites, equipment and resources.

Doing what we can to reduce the impacts of climate change creates a sustainable business for the next generation and a sustainable country and economy for those future generations to flourish in.

Parent Company Targets

Every OCS company in other countries commits to being net zero for Scope 1 and 2 by 2040, and full scope by 2050.

However, it is our ambition to achieve net zero ahead of our own targets, where infrastructure and available green resources allow.

To achieve our net zero targets, we have committed to several key milestones:

 - 100% renewable energy in our UK, Ireland, Australia and New Zealand offices by 2025.

 - 100% electric or hybrid vehicles across our global business by 2034.

 - 70% reduction in our Scope 1 emissions by 2030 in OCS companies in the UK, Ireland, Australia and New Zealand.

 - 56% reduction in Scope 3 emissions by 2030 in OCS companies in the UK, Ireland, Australia and New Zealand.

Our net zero commitment is made in line with science-based targets to reduce emissions in line with the Paris Agreement goals. Science-based targets provide resilience against new regulations, drive innovation and demonstrate our commitments are authentic.

1.3.2. Statement of intent

This inventory forms part of the organisation's commitment to gain Toitū net carbonzero certification. The intended uses of this inventory are:

Intended use and users

Internal, including Management and Operational team members, for use in making ongoing reductions.

Customer and suppliers.

Other schemes and requirements

We are aligning with the Climate Leaders Coalition's response to work together to accelerate our transition towards a zero-carbon and climate-resilient future where Aotearoa, and all New Zealanders, can thrive.

1.3.3. Person responsible

Gareth Marriott is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Gareth Marriott has the authority to represent top management and has financial authority to authorise budget for the Programme, including Management projects and any Mitigation objectives.

State any other people/entities involved

Sagar Kapoor, Ling Ling Song, Debby Wong, Christine Johnson, Gavin Upston, Beckett Yang, Kasa Taufa, Lingchun Hu, Chris Wood, Martina Windsor, Carole Norris, Ian West

The Managing Director ANZ is responsible for overall emission monitoring and reporting to the Leadership Team.

Top management commitment

As a society, we are facing more significant challenges than ever before. OCS New Zealand is ready to take on the challenges and invest in our people, our products and all we do to ensure innovative solutions that make real impacts.

Our Group Executive Committee is responsible for providing strategic direction and commitment to the ESG policy, establishing the guiding principles, and allocating essential resources.

Our Group Head of ESG oversees the development, implementation, and management of the ESG policy. Ensuring the goals align with our company's mission, values, and business strategy.

Our local leadership and management teams are responsible for ensuring their local policies are aligned and that colleagues receive appropriate training to deliver our services in accordance with the ESG policy's aims.

All colleagues are responsible for adhering to all ESG-related policies, procedures, and guidelines communicated, including environmental regulations, our Code of Conduct, and people policies.

We continue to focus on green technologies and systems using financial, natural and social resources efficiently, effectively and economically. Our people remain at the centre of all we do as we look after our team members, their families and our communities.

Our values and strategy capture this commitment, where OCS New Zealand gives sustainability the same focus and importance as our financial objectives.

Management involvement

The OCS New Zealand Management Team have been directly involved in collecting and processing data and reviewing the reports before submission.

1.3.4. Reporting period

Base year measurement period: 01 January 2017 to 31 December 2017

Base Year was set when OCS joined the Toitū Programme.

Measurement period of this report: 01 January 2023 to 31 December 2023

Annually

Alignment to Financial Reporting Year

1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.[4]

Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

Justification of consolidation approach

The OCS business is built on an ANZ approach to doing business, in particular around the shared services centre. We have used the operational control consolidation approach as we are pulling together multiple businesses that are intertwined from an operating point of view.

Organisational structure

Figure 5 shows what has been included in the context of the overall structure.

Our organisational chart, as attached below, shows the organisational structure of how OCS New Zealand fits against our parent company, OCS Group International Limited.

The OCS New Zealand offices are represented in orange and are the parts of the business within the boundary of this Emissions Inventory Report (EIR).

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[4]control: the organisation accounts for all GHG emissions and/or removals from facilities over which it has financial or operational control. equity share: the organisation accounts for its portion of GHG emissions and/or removals from respective facilities.

In Aotearoa New Zealand, we have a nationwide footprint with 25 branch offices across three regions (Northern, Central and Southern):

• Northern Region: 553 customers; 9 branches; 1,345 workforce

• Central Region: 427 customers; 7 branches; 1,002 workforce

• Southern Region: 563 customers; 9 branches; 1,188 workforce.
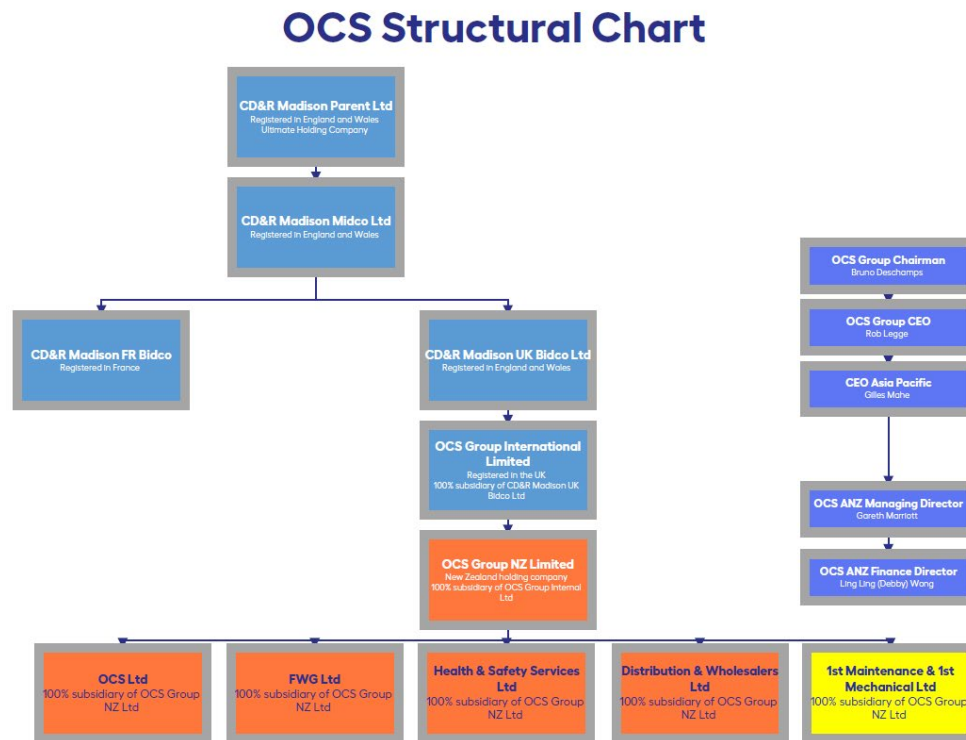
Figure 5: Organisational structure

Table 4. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Physical location	Description
Kerikeri	Unit 1-2, 21 Mill Lane, Kerikeri	Leased branch office
Whangarei	47 Commerce Street, Whangarei	Leased branch office
Auckland	L4, 26 Virginia Ave East, Eden Terrace, Auckland	Leased branch office
Auckland Airport	Auckland International Airport	Leased branch office
Hamilton	83 King Street, Frankton, Hamilton	Leased branch office
Thames	26 Kopu Road, Thames	Leased branch office
Tauranga	Unit 1 33 Newton Street, Mt Maunganui	Leased branch office

Company/Business unit/Facility	Physical location	Description
Whakatane	26a Alexander Ave, Whakatane	Leased branch office
Rotorua	56a White street, Rotorua	Leased branch office
New Plymouth	33 Hurlstone Drive, New Plymouth	Leased branch office
Whanganui	c/- Palmerston North Branch	Leased branch office
Gisborne	EIT Tairawhiti Campus, Building TA1003, 77 Coben Road, Gisborne	Leased branch office
Napier	3 Turner Place, Onekawa, Napier	Leased branch office
Masterton	Unit 3, 392 Queen Street, Masterton	Leased branch office
Palmerston North	459 Tremaine Ave, Palmerston North	Leased branch office
Wellington	Unit 9, 4 Glover Street, Ngauranga, Wellington	Leased branch office
Nelson	104 Vanguard Street, Nelson	Leased branch office
Blenheim	6a Park Terrace, Blenheim	Leased branch office
Westport	187 Palmerston Street, Westport	Leased branch office
Greymouth	10 Johnston Street, Greymouth	Leased branch office
Christchurch	Unit 6, 38 Hayton Road, Sockburn, Christchurch	Leased branch office
Timaru	53 North Street, Timaru	Leased branch office
Queenstown	831 Frankton Road, Frankton, Queenstown	Leased branch office
Dunedin	13 Turakina Road, Andersons Bay, Dunedin	Leased branch office
Invercargill	157 Liddel Street Invercargill	Leased branch office

1.3.6. Excluded business units

For this report, we have excluded 1M Ltd, represented in yellow, as seen in Section 4, Figure 1. The business unit is excluded from the GHG emissions boundary as they are a separate company within the region OCS New Zealand operates.

We have excluded specific business units within the defined operational boundary during our data collection process due to insufficient or incomplete information. These business units are explained in Table 10 of this report.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

Compared to the previous period-2022, total direct emissions reduced by 3.8% while Total indirect emissions increased by 37.7%. Overall our total Gross and Net emissions were slightly higher by 1.3%.

The major contributing factors attributed to the increase in emissions in 2023 vs. 2022 were a 97.4% increase in Category 3: Direct emissions from transportation and a 10.3% increase in Category 4: Indirect emissions from products used by the organisation, offset by a 3.8% decrease in Category 1: Direct Emissions.

Table 5: Comparison of historical GHG inventories

Category	2017	2018	2019	2020	2021	2022	2023
Category 1: Direct emissions	2,103.94	1,770.14	1,643.31	1,387.67	1,439.32	1,524.78	1,467.04
Category 2: Indirect emissions from imported energy (location-based method*)	96.56	35.18	8.76	7.42	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (market-based method*)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	162.81	171.80	168.59	354.19	42.89	66.30	130.85
Category 4: Indirect emissions from products used by organisation	196.00	101.38	330.56	282.02	281.28	144.67	159.25
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total direct emissions	**2,103.94**	**1,770.14**	**1,643.31**	**1,387.67**	**1,439.32**	**1,524.78**	**1,467.04**
Total indirect emissions*	**455.36**	**308.36**	**507.91**	**643.62**	**324.16**	**210.96**	**290.10**
Total gross emissions*	**2,559.30**	**2,078.50**	**2,151.22**	**2,031.29**	**1,763.49**	**1,735.74**	**1,757.14**
Category 1 direct removals	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased emission reductions	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions	**2,559.30**	**2,078.50**	**2,151.22**	**2,031.29**	**1,763.49**	**1,735.74**	**1,757.14**
Emissions intensity							
Operating revenue (gross tCO$_2$e / $Millions)	17.54	13.33	13.04	13.13	10.89	9.53	9.42
Operating revenue (gross mandatory tCO$_2$e / $Millions)	17.44	13.24	12.74	12.87	10.85	9.49	9.39

*Emissions are reported using a market-based methodology. See section 1.2.1 for details.1.2.1
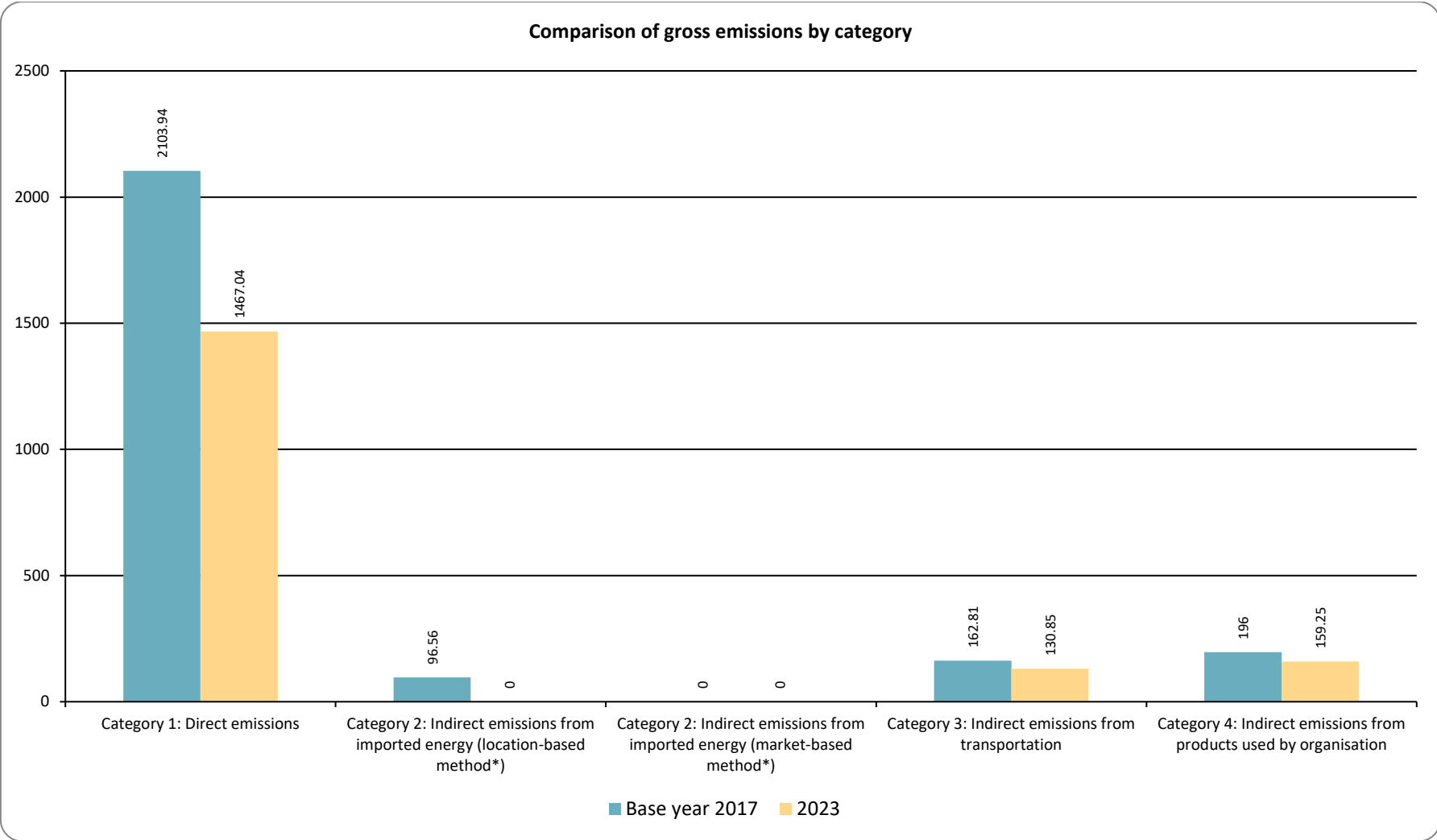
Figure 6: Comparison of gross emissions by category between the reporting periods

Comparison of gross emissions by subcategory

Subcategory	Base year 2017	2023
Business travel - Transport (non-company owned vehicles)	162.81	130.85
Disposal of solid waste - Landfilled	181.35	150.04
Disposal of solid waste - Not landfilled	4.89	0.78
Imported electricity (location-based method*)	96.56	0
Imported electricity (market-based method*)	0	0
Mobile combustion (incl. company owned or leased vehicles)	2103.87	1467.04
Purchased goods and services	9.75	4.91
Stationary combustion	0.06	0
Transmission of energy (T&D losses)	0	3.52

Figure 7: Comparison of gross emissions by subcategory between the reporting periods

Comparison of gross emissions by business unit

(Bar chart)

- Base year 2017: 2559.3
- 2023: 1757.14

OCS Limited (NZ)

Legend: ■ Base year 2017 ■ 2023
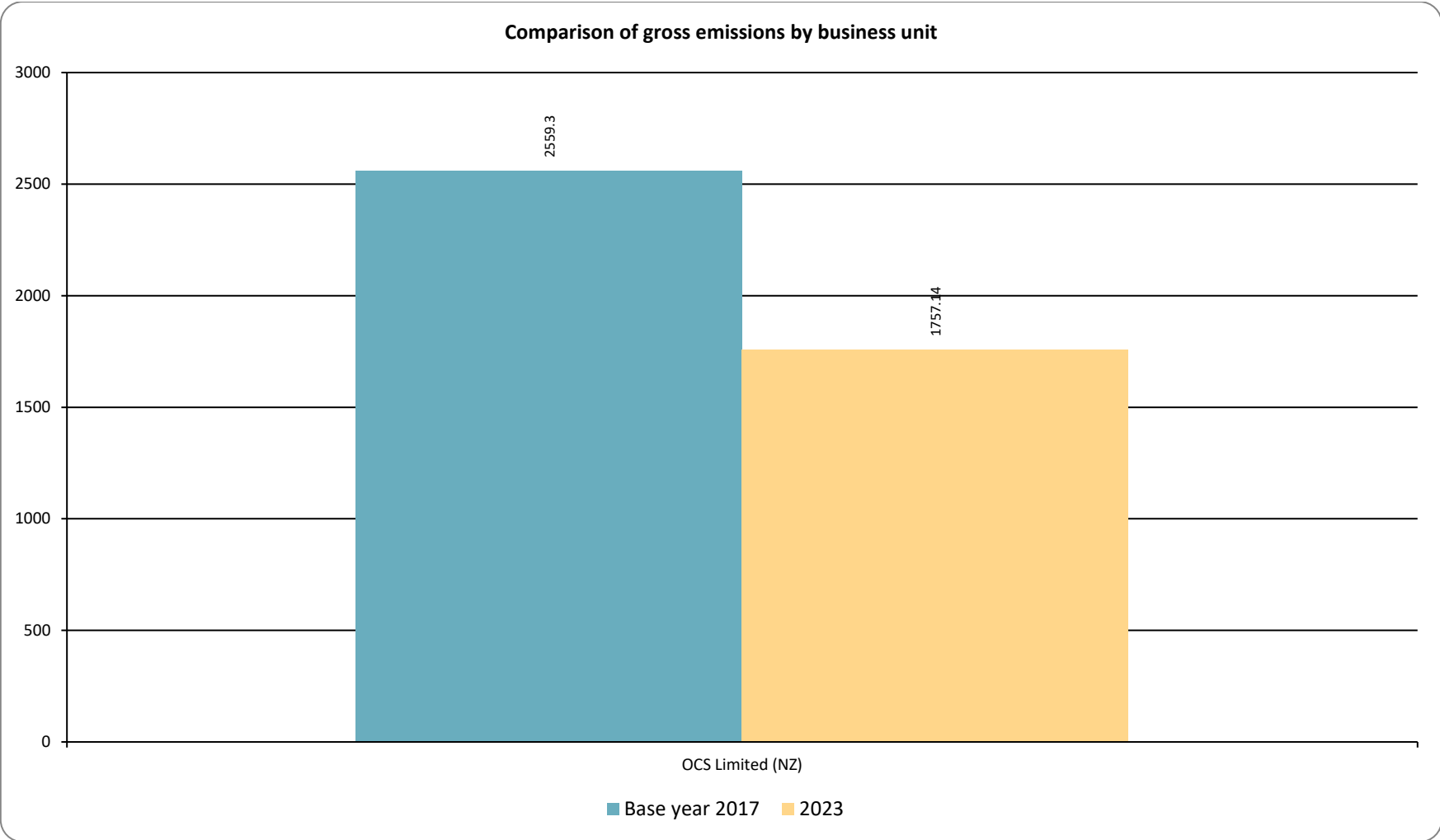
Figure 8: Comparison of gross emissions by business unit between the reporting periods

Previous Year, Current Year, Target and YoY% by Quarter

(Qtr 1: 21.65%)

Legend:
- Previous Year
- Current Year
- Target
- YoY%

NZ: Co2 Emission YOY Comparison by Scope

Values: 0.00% (Not Available), 21.24% (Scope 1), 0.00% (Scope 2), 24.65% (Scope 3), 7.35% (Scope 3 Additio...)

Legend:
- Previous Year
- Current Year
- YoY%

Figure 9: Performance against target since base year

Table 6. Performance against plan

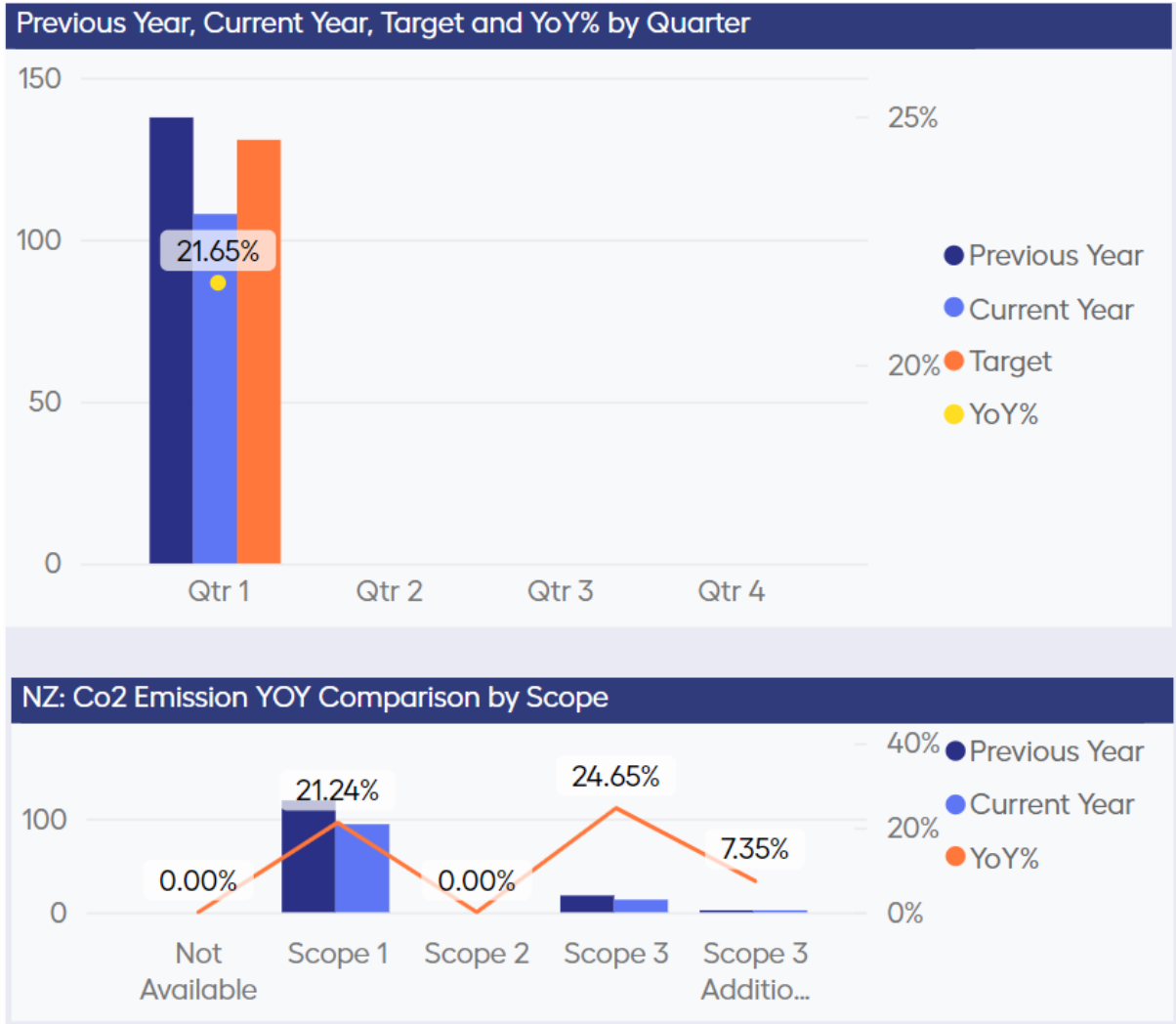| Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO$_2$e)	Current performance (%)	Comments
Scope 1, Scope 2 and mandatory Scope 3 emissions to be achieved within 2 years from the Base Year	2017	31/12/2024	Absolute	1757.14	Baseline = 2,559.30 31.34% Reduction	We have maintained our reductions from 2022 with an overall reduction of 31.34%. We understand what our levers and drivers are and will focus on reducing air travel in 2024 to further reduce our impacts.
Vehicle Fuel Usage	2017	31/12/2024	Absolute	1467.04	Baseline = 2,103.87 30.27% Reduction	We have met our target of a 30%+ reduction in 2023 through our fleet management analysis via EROADS to monitor better driving habits, vehicle maintenance and timely vehicle turnover which has contributed to reduced fuel consumption.
OCS offices electricity	2017	31/12/2024	Absolute	0	Baseline = 96.56 100% Reduction	We installed new meters in all key sites across the NZ branch network and working in conjunction with Ecotricity to offset our electricity usage while also educating team members on best practice to further reduce usage.
Waste land filled No Mixed waste (LFGR & NLFGR)	2017	31/12/2024	Absolute	150.04	Baseline = 181.35 17.26% Reduction	We continue to actively look at ways to reduce waste to land fill from an OCS and customer perspective. With the return to office working, the use of paper has increased but we will be actively working with our teams and customers on ways to recycle as much as possible while also reporting OCS vs. Customer waste accurately.

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

By far, the biggest emission source is from the increase of Air travel in 2023 by the team to visit team members, sites and customers. This significant spike is mainly contributed to by the lack of face to face meetings able to take place during the COVID pandemic and the need to touch base with team members and customers that have been isolated from contact with senior management over the past 2 years previously. This was also contributed to by the holding of the OCS ANZ Conference in March 2023 which brought approx. 200+ team members to Christchurch (Otautahi) for the first conference since 2018. The purpose of the conference was to celebrate the successes of the prior years, implement our future strategy and reacquaint with our fellow team members.

Activities responsible for generating significant emissions

Air Travel: Team members needing to attend various meetings across regions (Northern, Central, Southern), branch offices, customer sites and Australian business.

Office Waste: Increase of office paper waste disposal following the return of team members to the office from working from home during the last 3 years.

Influences over the activities

Air Travel: Senior team members touching base (face-to-face) with frontline team members in various provincial areas of Aotearoa New Zealand and customer expectations of face-to-face meetings and tender presentations. This will likely continue into the future given the growth strategies for the business and the need for maintaining Health & Safety site visits by senior management. However, there is no conference planned in the foreseeable future so this should again see a decrease in air travel emissions.

Office Waste: The return of all team members to office based duties as opposed to working from home has increased the amount of waste. More robust reporting model now in place to account for office waste production.

Significant sources that cannot be influenced

Air Travel: Senior team members will continue to travel to various provincial areas across Aotearoa New Zealand, to keep in touch with our frontline team members to ensure their well-being.

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions in accordance with the Programme requirements. Table 7 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

OCS New Zealand is committed to managing and reducing our emissions in accordance with the Programme requirements. Table 1 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

This EMRP sets a target of reducing carbon emissions from OCS's operations for the next five years from 2021. We've committed to reducing emissions YOY by 5% each year through 2024. This would be achieved through a combination of the following:

• The carbon reduction projects to be implemented over the next five years as this plan develops, and

• The impact of reducing energy use in our branch office network, which could reduce our carbon emissions.

The ultimate long-term goal is to reduce OCS's net emission of GHGs to zero. In particular, CO_2 emissions must go to zero, and therefore fossil fuel use must effectively cease at some point.

We have made significant advances in our targets against our plans.

We continue to monitor our progress month on month via our Power BI Sustainability portal to try and make adjustments earlier in the year in order to ensure we reach our targets.

Some of these reductions can be attributed to changing our electricity supplier and installing new meters across key sites along with the sell-down of under-utilised vehicles and further focus on our four key areas.

Some results (such as our vehicle fuel consumption) also directly correlate to our health and safety focus on driver training and the decision-making enabled through EROADs.

Waste to landfill is the one area where further improvement is required. Part of this issue relates to customer waste being brought back to OCS sites for disposal and how customer waste vs OCS waste is measured and reported. We have taken on significant work in customer waste removal, thus impacting our ability to reduce GHG against target.

Air Travel is another area requiring further improvement with such a significant increase from prior year (Mainly due to the lifting of COVID travel restrictions).

Table 7. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
Scope 1, Scope 2 and mandatory Scope 3 emissions to be achieved within 2 years from the Base Year	2017	31/12/2024	Absolute	All Categories	30%	Baseline = 2,559.30 Target = 1,791.51	1757.14 tCO_2e 31.34% reduction achieved vs. Baseline	Managing Director	All targets were set to start with a 30% reduction from baseline (2017). Achievable through consolidation of current projects.
Vehicle Fuel Usage	2017	31/12/2024	Absolute	Category 1	30%	Baseline = 2,103.87 Target = 1,472.71	1467.04 tCO_2e 30.27% reduction achieved vs. Baseline	Finance Director	There are challenges in this space when comparing the comparative replacement cost of electric or hybrid vehicles from standard vehicles, the low number of models in market and a charging station shortage across the country. We are however committed to moving more of our fleet to electric or hybrid vehicles over time and will continue to work with our staff and suppliers to make this a reality while also monitoring driving habits, vehicle maintenance and turnover (Older fleet) to further reduce vehicle fuel usage.
OCS Offices electricity	2017	31/12/2024	Absolute	Category 2	30%	Baseline = 96.56 Target = 67.59	0 tCO_2e 100% reduction achieved vs. baseline	Finance Director	Use of Ecotricity as our sole supplier of electricity. As Aotearoa / New Zealand's only provider of carbon Zero Certified Electricity who support the development of new carbon neutral renewable generation, primarily new wind farms, solar and hydro projects. Also through the education of our team on best practice to further reduce usage.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
Waste land filled No Mixed waste (LFGR & NLFGR)	2017	31/12/2024	Absolute	Category 4	30%	Baseline = 181.35 Target = 126.94	150.04 tCO$_2$e 17.26% reduction achieved vs. Baseline	Managing Director	The weights for 2017 provided by Waste Management were estimated weights as Waste Management didn't start recording actual weight until January 2019 (Thus, anything prior to this date is estimated).

2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 7, specific projects have been identified to achieve these targets, and are detailed in Table 8 below.

Table 8. Projects to reduce emissions

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Waste Reduction	Implement more robust waste and recycling programmes to further reduce waste to landfill. Bring further awareness to team members on waste & recycling methods and reducing the purchase of single use items. Investigate and implement further IT programmes / apps to assist with reduction of printing to further reduce paper waste e.g. Boardpro, Electronic note taking devices etc.	Wasteline Solutions Manager and ANZ IT Team	31/12/2024	Making team more aware of other solutions they can implement within their personal lives that will further help reduce waste and increase recycling.	None anticipated	N/A
Emissions reduction	Implement a Carbon and Energy Management Team to oversee delivery of emissions reduction plan and its measures. Team to include representatives from Operations, Finance, HR, Marketing, HSEQ and IT and meet at least quarterly. Investigate potential options to reduce air travel both domestically and internationally by utilising more efficient routes, lower class fares, virtual meetings etc. Cancellation of future face to face OCS ANZ Conferences to reduce air travel.	Managing Director and OCS NZ Leadership team	31/12/2024	Reduce operating costs and impact on our environment	This could cause a lack of face to face communication with our regional team members which would become a Health & Safety issue.	Weigh up the benefits vs. negatives of reducing travel and team member connectivity with senior management.
Team Member Awareness Campaign	Run an ongoing awareness campaign focussed on areas where team members behaviour can make the most difference. The campaign may include working with team members on electronic meeting technologies, efficient driving, power saving initiatives, waste & recycling training. Training, reminders and targeted reporting tools to be utilised. A summary of what team members awareness and training work has been carried out will be included in the annual update of this plan.	OCS NZ Leadership team and L&D Manager	31/12/2024	Making team more aware of other solutions they can implement within their personal lives.	None anticipated	N/A

Table 9 highlights emission sources that have been identified for improving source the data quality in future inventories.

Table 9. Projects to improve data quality

Emissions source	Actions to improve data quality	Responsibility	Completion date
Waste from OCS Offices	Wasteline team to source solution to accurately measure OCS vs. Customer waste sent to landfill.	Wasteline Manager	31/12/2024
All	Investigate implications of requesting contractors to provide information on greenhouse gas	Applicable Operations General Managers	31/12/2024

2.5. STAFF ENGAGEMENT

All team members and contractors are provided with information and training material during induction to ensure that they know OCS New Zealand's Environmental Management System (EMS) and emissions reduction commitments by line managers.

The following items are addressed during the induction:

• Awareness of Environmental Policy and Carbon Emission Reduction Targets

• Applicable environmental aspects, the potential environmental impact(s) and their control measures

• Designated roles and responsibilities related to the EMS

• Benefits of enhanced environmental performance

• Consequences of not conforming with EMS requirements or compliance obligations

• Awareness of emergency procedures (where applicable)

• Environmental incident reporting procedures

• Training needs are reviewed regularly at the EMS Management Review meetings, and records are retained as meeting minutes.

2.6. KEY PERFORMANCE INDICATORS

Table 10. Key Performance Indicators (KPIs).

KPI	Rationale of using the additional KPI
Revenue Growth	Utilisation of revenue by year will give us a direct comparison on our output rates vs. business growth
FTE	Utilisation of FTE by year will give us a direct comparison on our output rates vs. business growth

2.7.   MONITORING AND REPORTING

The Leadership Team have ownership of our GHG emission reduction reporting. At our quarterly LT meetings and Board of Director meetings, this is now an agenda item where we will review and drill into the data.

Person responsible: Debby Wong (CFO), with General Manager reviews

Reporting line: Gareth Marriott (MD)

Frequency: Quarterly

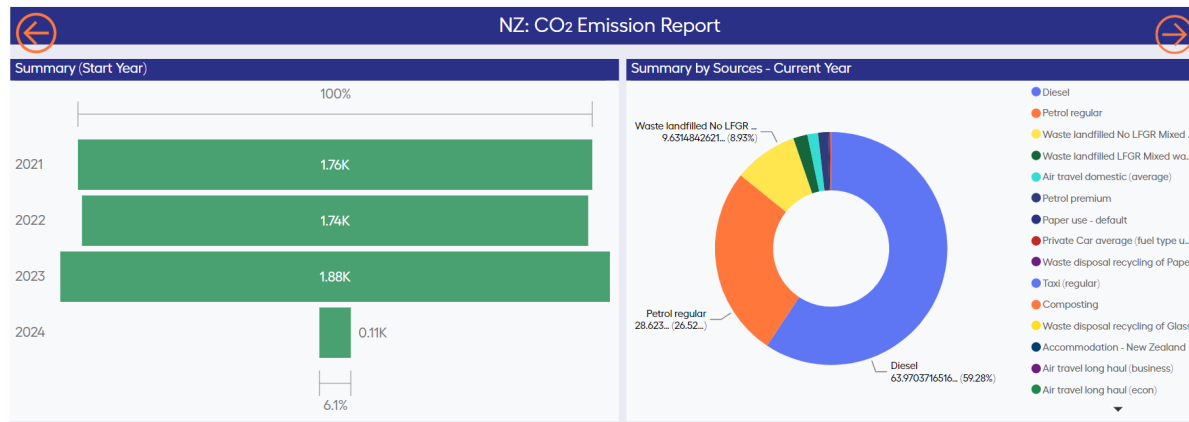Metrics: Pulled through from Toitū reporting platform

Figure 10: Monitoring and reporting

APPENDIX 1: DETAILED GREENHOUSE GAS INVENTORY

Additional inventory details are disclosed in the tables below, and further GHG emissions data is available on the accompanying spreadsheet to this report (Appendix1-Data Summary OCS Limited.xls).

Table 11. Direct GHG emissions and removals, quantified separately for each applicable gas

Category	CO_2	CH_4	N_2O	NF_3	SF_6	HFC	PFC	Desflurane	Sevoflurane	Isoflurane	Emissions total (tCO_2e)
Stationary combustion	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mobile combustion (incl. company owned or leased vehicles)	1,430.29	7.23	29.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,467.04
Emissions - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Industrial processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Leakage of refrigerants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of waste	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fugitive Emissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Treatment of wastewater	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Emissions - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Removals - Land use, land-use change and forestry	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fertiliser use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of livestock waste to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of crop residue to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Addition of lime to soils	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enteric fermentation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Open burning of organic matter	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Electricity generated and consumed onsite	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Medical gases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exported electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions	1,430.29	7.23	29.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,467.04

Table 12. Non-biogenic, biogenic anthropogenic and biogenic non-anthropogenic CO$_2$ emissions and removals by category

Category	Anthropogenic biogenic CO$_2$ emissions	Anthropogenic biogenic (CH$_4$ and N$_2$O) emissions (tCO$_2$e)	Non-anthropogenic biogenic (tCO$_2$e)
Category 1: Direct emissions	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy	0.00	0.00	0.00
Category 3: Indirect emissions from transportation	0.00	0.00	0.00
Category 4: Indirect emissions from products used by organisation	0.00	150.34	0.00
Category 5: Indirect emissions associated with the use of products from the organisation	0.00	0.00	0.00
Category 6: Indirect emissions from other sources	0.00	0.00	0.00
Total gross emissions	**0.00**	**150.34**	**0.00**

A1.1 REPORTING BOUNDARIES

A1.1.1   Emission source identification method and significance criteria

The GHG emissions sources included in this inventory are those required for Programme certification and were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards as well as the Programme Technical Requirements.

Review of operational expenditure records.

Significance of emissions sources within the organisational boundaries has been considered in the design of this inventory. The significance criteria used comprise:

- All direct emissions sources that contribute more than 1% of total Category 1 and 2 emissions
- All indirect emissions sources that are required by the Programme.

No changes to the significance criteria have been made since this inventory was initially developed in the base year.

A1.1.2   Included sources and activity data management

As adapted from ISO 14064-1, the emissions sources deemed significant for inclusion in this inventory were classified into the following categories:

- **Direct GHG emissions (Category 1):** GHG emissions from sources that are owned or controlled by the company.
- **Indirect GHG emissions (Category 2):** GHG emissions from the generation of purchased electricity, heat and steam consumed by the company.
- **Indirect GHG emissions (Categories 3-6):** GHG emissions that occur as a consequence of the activities of the company but occur from sources not owned or controlled by the company.

Table 13 provides detail on the categories of emissions included in the GHG emissions inventory, an overview of how activity data were collected for each emissions source, and an explanation of any uncertainties or assumptions made based on the source of activity data. Detail on estimated numerical uncertainties are reported in Appendix 1.

We assume all data collected from third party suppliers e.g. Leaseplan, CTM & Verve Travel, Waste Management is accurate for our information purposes.

Table 13. GHG emissions activity data collection methods and inherent uncertainties and assumptions

GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 1: Direct emissions and removals	Mobile combustion (incl. company owned or leased vehicles)	Diesel, Petrol premium, Petrol regular	Assumed all supplier reports are accurate as are supplied by Leaseplan	N/A as data is supplied by Leaseplan	No
Overall assessment of uncertainty for Category 1 emissions and removals		1%	Very low		
Category 2: Indirect emissions from imported energy	Imported electricity	Electricity Toitū carbonzero certified factor Ecotricity	KWH is provided by the Energy providers and are accurate.	N/A as data is supplied by Ecotricity	Yes - as a Toitū carbonzero certified electricity company
Overall assessment of uncertainty for Category 2 emissions and removals		1%	Very low		
Category 3: Indirect emissions from transportation	Business travel - Transport (non-company owned vehicles)	Private Car average (fuel type unknown), Air travel domestic (average), Air travel long haul (business), Air travel short haul (econ), Air travel short haul b/f class, Taxi (regular)	CTM is the Travel Provider for the NZ Air Travel (Domestic) and Verve Travel Management Melbourne is the travel provider for ANZ International travel and so the data is considered accurate.	N/A as data is supplied by travel provider	No
	Business travel - Accommodation	Accommodation - New Zealand	APX/CTM is the Travel Provider for the NZ Air Travel and so the data is accurate	N/A as data is supplied by travel provider	No
Overall assessment of uncertainty for Category 3 emissions and removals		4%	Low		

GHG emissions category	GHG emissions source or sink subcategory	Overview of activity data and evidence	Explanation of uncertainties or assumptions around your data and evidence	Use of default and average emissions factors	Pre-verified data
Category 4: Indirect emissions from products used by organisation	Purchased goods and services	Paper use - default	Reclaim is the provider for the Paper Use	N/A as data is supplied by Reclaim	
	Disposal of solid waste - Landfilled	Waste landfilled LFGR Garden, Waste landfilled LFGR Mixed waste, Waste landfilled No LFGR Garden, Waste landfilled No LFGR Mixed waste	Waste Management is the provider of the Waste Details	N/A as data is supplied by Management	
	Disposal of solid waste - Not landfilled	Composting, Waste disposal recycling of Glass, Waste disposal recycling of Paper, Waste disposal recycling of Plastic	Waste Management is the provider of the Waste Details	N/A as data is supplied by Waste Management	
Overall assessment of uncertainty for Category 4 emissions and removals		11%	Medium		

A1.1.3   Excluded emissions sources and sinks

Emissions sources in Table 14 have been identified and excluded from this inventory.

Table 14. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
OCS NZ	Couriers	Category 3: Indirect emissions from transportation	Magnitude: Estimated proportion of inventory 0.44%
	LPG	Category 3: Indirect emissions from transportation	Magnitude: Estimated proportion of inventory 0.20%
	Freight	Category 3: Indirect emissions from transportation	Magnitude: Estimated proportion of inventory 0.25%
	Telecommunications & Internet	Category 4: Indirect emissions from products used by organisation	Intended Use and Users: Estimated proportion of inventory 0.26%
	Entertainment	Category 4: Indirect emissions from products used by organisation	Employee Engagement: Estimated proportion of inventory 0.63%

A1.2 QUANTIFIED INVENTORY OF EMISSIONS AND REMOVALS

A1.2.1   Calculation methodology

A calculation methodology has been used for quantifying the emissions inventory based on the following calculation approach, unless otherwise stated below:

Emissions = activity data x emissions factor

The quantification approach(es) has not changed since the previous measurement period

All emissions were calculated using Toitū emanage with emissions factors and Global Warming Potentials provided by the Programme (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion[5].

Where applicable, unit conversions applied when processing the activity data has been disclosed.

There are systems and procedures in place that will ensure applied quantification methodologies will continue in future GHG emissions inventories.

A1.2.2   Supplementary results

Holdings and transactions in GHG-related financial or contractual instruments such as permits, allowances, verified offsets or other purchased emissions reductions from eligible schemes recognised by the Programme are reported separately here.

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[5] If emission factors have been derived from recognised publications approved by the programme, which still use earlier GWPs, the emission factors have not been altered from as published.

A1.2.2.1 CARBON CREDITS AND OFFSETS

Offsets will be purchased for this reporting period at time of net carbonzero certification, and detailed on the Toitū net carbonzero programme members directory public disclosure statement.

Reason for purchase

Not applicable - offsets will be purchased for this reporting period at the time of net carbonzero certification.

A1.2.2.2 DOUBLE COUNTING AND DOUBLE OFFSETTING

There are various definitions of double counting or double offsetting. For this report, it refers to:

- Parts of the organisation have been prior offset.
- The same emissions sources have been reported (and offset) in both an organisational inventory and product footprint.
- Emissions have been included and potentially offset in the GHG emissions inventories of two different organisations, e.g. a company and one of its suppliers/contractors. This is particularly relevant to indirect (Categories 2 and 3) emissions sources.
- Programme approved 'pre-offset' products or services that contribute to the organisation inventory
- The organisation generates renewable electricity, uses or exports the electricity and claims the carbon benefits.
- Emissions reductions are counted as removals in an organisation's GHG emissions inventory and are counted or used as offsets/carbon credits by another organisation.

Double counting / double offsetting has not been included in this inventory.

Details

In 2018, OCS New Zealand switched to Ecotricity as the sole electricity supplier for all our offices across Aotearoa New Zealand. Changing to Ecotricity has enabled us to benchmark our carbon footprint and offset our electricity carbon emissions. However, as Ecotricity has already offset this energy, we cannot offset our electricity emissions.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 15. Significance criteria used for identifying inclusion of indirect emissions

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement	Intended Use and Users	Include in inventory?	Primary reason for decision to include or exclude
Toitū carbon programme boundary sources:									
a) All Category 1 and 2 emissions	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
b) Category 3 emissions associated with business travel and freight paid for by the organisation	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
c) Category 4 emissions associated with waste disposed of by the organisation, and transmissions and distribution of electricity and natural gas, where appropriate	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
d) any Sector specific mandatory emissions sources as outlined by the Programme	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include	Intended Use and Users
Sources beyond the Toitū carbon programme boundary:									
Travel	Significant (>5% of estimated total)	Moderate	New business model opportunity	Yes	No	Yes	Yes	Include	Intended Use and Users

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement	Intended Use and Users	Include in inventory?	Primary reason for decision to include or exclude
Electricity/Water	Moderate (1-5% of estimated total)	Moderate	None identified	No	No	Yes	Yes	Include	Intended Use and Users
Vehicles-Fuel	Significant (>5% of estimated total)	Moderate	Supply chain risk	Yes	No	Yes	Yes	Include	Intended Use and Users
Couriers	*De minimis* (<1% of estimated total)	High	Supply chain risk	No	No	No	No	Exclude	Magnitude
LPG	*De minimis* (<1% of estimated total)	Low	Supply chain risk	No	No	No	No	Exclude	Magnitude
Mileage	Moderate (1-5% of estimated total)	Moderate	None identified	No	No	No	Yes	Include	Intended Use and Users
Taxi	*De minimis* (<1% of estimated total)	Low	None identified	No	No	No	Yes	Include	Magnitude
Printing & stationery	Moderate (1-5% of estimated total)	High	Opportunities	No	No	Yes	Yes	Include	Employee engagement

Emissions source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourcing	Employee engagement	Intended Use and Users	Include in inventory?	Primary reason for decision to include or exclude
Rubbish Removal	Moderate (1-5% of estimated total)	High	Opportunities	Yes	No	Yes	Yes	Include	Employee engagement
Freight	*De minimis* (<1% of estimated total)	Low	Supply chain risk	No	No	No	No	Exclude	Magnitude
Telecommunications and inernet services	*De minimis* (<1% of estimated total)	Moderate	New business model opportunity	No	No	No	No	Exclude	Intended Use and Users
Entertainment	*De minimis* (<1% of estimated total)	Low	Opportunities	No	No	No	No	Exclude	Employee engagement

APPENDIX 3: CERTIFICATION MARK USE

Toitū Certification marks are used in various media across the business as follows:

1. OCS NZ Website https://ocs.com/nz/environmental/ and https://ocs.com/nz/accreditations/

2. OCS ANZ Sustainability report (Cover and Page 28) https://ocs.com/app/uploads/2024/01/OCS-NZ-Sustainability-Report-2022-web.pdf

3. OCS ANZ Bid and Tender Documents - example available if required

APPENDIX 4: REFERENCES

International Organization for Standardization, 2018. ISO 14064-1:2018. Greenhouse gases – Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals. ISO: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2004 (revised). The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard. WBCSD: Geneva, Switzerland.

World Resources Institute and World Business Council for Sustainable Development, 2015 (revised). The Greenhouse Gas Protocol: Scope 2 Guidance. An amendment to the GHG Protocol Corporate Standard. WBCSD: Geneva, Switzerland.

APPENDIX 5: REPORTING INDEX

This report template aligns with ISO 14064-1:2018 and meet Toitū net carbonzero programme Organisation Technical Requirements. The following table cross references the requirements against the relevant section(s) of this report.

Section of this report	ISO 14064-1:2018 clause	Organisational Technical Requirement rule
Cover page	9.3.1 b, c, r 9.3.2 d,	TR8.2, TR8.3
Availability	9.2 g	
Chapter 1: Emissions Inventory Report		
1.1. Introduction	9.3.2 a	
1.2. Emissions inventory results	9.3.1 f, h, j 9.3.3	TR4.14, TR4.16, TR4.17
1.3. Organisational context	9.3.1 a	
1.3.1. Organisation description	9.3.1 a	
1.3.2. Statement of intent		TR4.2
1.3.3. Person responsible	9.3.1 b	
1.3.4. Reporting period	9.3.1 l	TR5.1, TR5.8
1.3.5. Organisational boundary and consolidation approach	9.3.1.d	TR4.3, TR4.5, TR4.7, TR4.11
1.3.6. Excluded business units		
Chapter 2: Emissions Management and Reduction Report		
2.1. Emissions reduction results	9.3.1 f, h, j, k 9.3.2 j, k	TR4.14, TR6.18
2.2. Significant emissions sources		
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