



TOITŪ ASSESSMENT REPORT

Toitū net carbonzero certification programme
Verification



Organisation:
OCS Group New Zealand Limited

Lead Auditor	Sanket Doshi
Team members	Toby Green, Briar Fowler
Verification firm	Enviro-Mark Solutions Limited (trading as Toitū Envirocare)
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Report date	4 June 2025
Report reviewed by	Ana Tatana, Toitū Envirocare, 13 June 2025



AUDIT OBJECTIVES

The objective of the audit was to determine if the organisation's GHG measurement (emissions data and calculations), GHG emissions management and reductions and marketing meets the criteria for Programme certification.

RESPONSIBILITIES

The responsible party is responsible for the preparation and fair presentation of the GHG statement in accordance with the criteria.

The verifier is responsible for expressing an opinion on the GHG statement based on the verification activities undertaken.

AUDIT CRITERIA AND SCOPE

The audit criteria and scope are detailed in the following table:

Audit criteria	Programme Technical Requirements 3.1, Certification Mark Guide v 3.0, Technical requirements Audit v3.0, ISO 14064-1:2018, ISO 14064-3:2019
Audit date	25/02/2025
Reporting year	1/01/2024 - 31/12/2024
Base year	1/01/2017 - 31/12/2017
Consolidation methodology	Operational control
Materiality threshold	5%
GHG statement (certification claim)	Toitū net carbonzero organisation certified: OCS Group New Zealand Limited (Excluding the 1M subsidiaries - 1st Maintenance Limited & 1st Mechanical Limited) . Toitū net carbonzero certified means measuring emissions to ISO 14064-1:2018 and Toitū requirements; managing and reducing against Toitū requirements; and compensating remaining emissions following Toitū requirements and covering a minimum of the total Toitū boundary.
Intended users	Management and Operational staff
Registered office address	26 Virginia Avenue East, Eden Terrace, Auckland, 1021, New Zealand
Locations visited	Remote Audit
Audit Type	Verification only
Activities undertaken remotely	Stage 1 & 2: Planning, execution and reporting remote.

CONCLUSION

The following total emissions have been verified:

Emissions summary by scopes	All verified emissions – Market based	All verified emissions - Location based	Mandatory Programme Boundary	Units
Category 1 total	1,455.87	1,455.87	1,455.87	tCO ₂ e
Category 2 total*	0.00	37.87	0.00	tCO ₂ e
Category 3 mandatory	48.37	48.37	48.37	tCO ₂ e
Category 3 additional	0.00	0.00	0.00	tCO ₂ e
Category 4 mandatory	3.77	7.53	3.77	tCO ₂ e
Category 4 additional	8.39	8.39	0.00	tCO ₂ e
Total inventory:	1,516.40	1,556.03	1,508.01	tCO₂e
Emissions intensity:	7.85		7.81	tCO ₂ e/\$M ¹
Emissions to offset:			1,508.01	tCO ₂ e
Carbon credits:			1,509	Number required

* Market-based and Location-based totals respectively

An assessment of materiality was made against the defined threshold. From this analysis it is concluded that the stated emissions are free from material error.

This is the eighty year of reporting under the Toitū net carbonzero programme. An absolute reduction in Category 1 and 2 emissions of 743.12 tCO₂e has been achieved against base year. A reduction in emissions intensity (for Category 1, 2 and mandatory Category 3 and 4 emissions) of 5.52 tCO₂e/\$M has been achieved based upon a 5 year rolling average.

Following GHG Protocol Guidance, Category 2 electricity emissions results are now shown using both the location-based method and market-based method; this is known as dual reporting. Under the location-based method to calculate Category 2 emissions the grid average emission factor is applied, whereas verified supplier specific emission factors and a Residual Supply Mix factor are applied for the market-based method, depending on the applicable instruments. This enables organisations who have taken action to manage their Category 2 carbon footprint through the use of contractual instruments to quantify the impact against the rest of the market. Organisations that purchase carbon neutral electricity sourced from a renewable energy generator also have to dual report emissions. It is considered a supplier-specific factor, and any other electricity is calculated using the Residual Supply Mix factor under the market-based method.

OCS Limited New Zealand consumed 487,872.62 kWh of electricity. As OCS Limited New Zealand purchased all of its electricity from a renewable energy provider, it is able to use a specific emissions factor that reflects the electricity generated from this source. Using the market-based method, the electricity emissions equate to 0 tCO₂e, with the Ecotricity portion equating to 0 tCO₂e. If the location-based method had been used for all electricity (i.e., the grid average emissions factor) electricity emissions would equate to 35.87 tCO₂e.

¹ Not adjusted for inflation. Adjusted values available upon request.

SCOPE AND BOUNDARIES

The scope of the emissions inventory includes all activities within the operational boundaries of OCS Limited New Zealand. It is noted that there are a range of activities that have been excluded from the scope of the inventory. These include but are not limited to:

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 0.58%
	LPG	Category 3: Indirect emissions from transportation	Magnitude: Estimated proportion of inventory 0.17%
	Freight	Category 3: Indirect emissions from transportation	Magnitude: Estimated proportion of inventory 0.50%
	Telecommunications & Internet	Category 4: Indirect emissions from products used by organisation	Intended Use and Users: Estimated proportion of inventory 1.23%
	Entertainment	Category 4: Indirect emissions from products used by organisation	Employee Engagement: Estimated proportion of inventory 0.53%

EMISSIONS FACTORS

The emissions factors were checked for all emission sources and were found to align with the following sources:

- Ministry for the Environment. 2024. Measuring emissions: A guide for organisations: 2024 detailed guide. Wellington: Ministry for the Environment. Data and methods for the 2022 calendar year.

VERIFICATION PROCEDURES

Verification evidence-gathering procedures for the stated emission sources are as follows:

Verification Level	Emissions sources
Detailed review: Verification from reported emissions back to actual source data in accordance with the appropriate data sampling protocols (checking supplier or other source data, calculations, scope and boundaries of data, date ranges, emissions factors and key assumptions). The extent to which the verification was conducted varied depending on level of controls noted at the emission source level.	Diesel Paper use - default Petrol regular Waste landfilled
Limited review (Sense checks): Professional judgment that the reported emissions are of the correct order of magnitude; that all emissions factors are correct; that stated <i>de minimis</i> sources are appropriately justified. The extent to which the verification was conducted varied depending on level of controls noted at the emission source level.	All others

AUDIT SUMMARY

The audit was conducted in accordance with the Programme Verification Guidelines including ISO 14064-3:2019 and the Verification and Sampling Plan.

As part of the audit, the below criteria/documents were reviewed:

Criteria/documents	Status
Organisational boundaries	Meets scheme requirements.
Application of the accounting principles	Meets scheme requirements.
Emissions Inventory and Management report: part 1	Meets scheme requirements.
Emissions Inventory and Management report part 2	Meets scheme requirements.
Use of the Toitū net carbonzero programme logo	Meets scheme requirements.
The requirement to maintain a complaints procedure	Meets scheme requirements.
Success of remote audit process (where relevant)	Where audit activities have been undertaken using remote/ICT based approaches, it is confirmed that the methods used allowed all relevant audit activities to be undertaken effectively.

A total of 3 non-conformances, 1 minor non-conformances and 5 observations were raised during this visit. Full details of the findings are given in the findings log below.

Using our Data Quality Assessment tool for analysing data against completeness and assumed uncertainty an inventory “quality” can be classified as follows:

- High
- Good
- Fair
- Poor

From the analysis conducted your inventory is classified as: High.

Certification to Toitū net carbonzero programme “certified organisation” is recommended. This is not subject to any further client actions.

CONCLUSION

Please refer to the separate Audit Opinion document for further information. The certification claim, along with the assurance level and any qualifications raised summarises the result of the audit process.

Level of Assurance	Reasonable for all mandatory categories of programme and Limited for non-mandatory.
Qualifications	The opinion is unmodified.

FINDINGS LOG

Date issued:	25/02/2025
Verifier:	Sanket Doshi and Toby Green
Company issued to:	OCS Limited New Zealand

A finding marked NCR must be corrected before audit can be closed out, unless otherwise approved by the Programme
A finding marked mNCR is not required to be corrected for this verification, but may need to be addressed/checked for your next inventory, or it may become a NCR. You may voluntarily correct a mNCR for completeness
A finding marked Obs is an observation or recommendation from the verifier that may be helpful to you
--- corrective actions are expected to be closed out within 15 days of the date raised---

Ref #	Issue	Status	Type	Comments / Agreed Corrective Actions	Date closed	Evidence sighted to close out the issue where corrective action required.
NCR1	Fuel usage SG Fleet: Determined that the total for the 4 months is reporting approx 9,800 Litres more than is reported in inventory. Discussed with client - most likely explanation is that the 4 monthly report that we downloaded during audit captures late reported transactions missing from individual monthly reports Leaseplan: Total for fuel via Leaseplan is approx 12,000 litres more than currently reported. Estimated impact - emissions are under-reported by approx 55 tCO ₂ e (approx 3.4% of total emissions)	Closed	NCR	Mandatory to update emanage	19/03/2025	Updated emanage
NCR2	Review of IMR - Update the Performance Against Plan Table and Graph, Emission Reduction	Open	NCR	Mandatory to update emanage	12/06/2025	Updated emanage

Ref #	Issue	Status	Type	Comments / Agreed Corrective Actions	Date closed	Evidence sighted to close out the issue where corrective action required.
	Targets, Projects to reduce emissions and Improve Data Quality - Section 2.3 - discussion around waste collected from Client sites - adjust in light of RFI 2					
NCR3	Air Travel - recharge of MD's travel from AUS Noted that this has been incorrectly scaled up from miles to kms Client to correct schedule and restate distances estimate that this will reduce calculated emissions by approx 15 tCO ₂ e	Closed	NCR	Mandatory to update emanage	19/03/2025	Updated emanage
mNCR1	Waste to landfill Amounts reported are less than amount showing up in supplier (Waste Management) report. Potential under-reporting is approx 7 tCO ₂ e (could be ± 2-3 tCO ₂ e depending on which offices and therefore whether landfill is LFGR or not)	Closed	mNCR	Optional to update emanage. Likely to restated anyway, depending on decision around RFI 2 above	05/06/2025	Updated emanage
Obs1	Estimating regular vs premium fuel usage Leaseplan reported petrol purchases split between regular and premium. SG Fleet reports do not appear to contain this detail. Client has started to estimate split between regular and premium based on prior usage data (from Leaseplan). Given that premium fuel makes up around 5% of the total petrol used, and the difference in the EF is around 1.4%, noted for client that this level of detail is not required for verification purposes (the difference in estimated emissions is less than 0.5 tCO ₂ e)	Closed	Obs	Note for future years.		

Ref #	Issue	Status	Type	Comments / Agreed Corrective Actions	Date closed	Evidence sighted to close out the issue where corrective action required.
OBS 2	Estimate emissions associated with cleaning consumables and consider including in inventory In the introduction to the IMR, there is mention of working with key business partners to reduce the collective carbon footprint - these include: Karcher, Essity, Cottonsoft, Diversey, Tennant, Bunzl and OfficeMax.	Open	Obs			
OBS 3	Emissions Reduction performance measurement Most objectives appear to have been met, and have a Target Date of 31 December 2024 Consider re-setting objectives, and using a mixture of absolute and emissions intensity objectives, that will allow for more flexibility as the business grows	Open	Obs			
OBS 4	Air Travel - recharge of MD's travel from AUS some flight relate to NZ domestic travel. They have been classified as International Econ Short Haul. Effect on calculated emissions will be minimal as only relates to < 2,000 pkms.	Open	Obs			
OBS 5	Consider capturing and recording data of Accommodation within the inventory.	Open	Obs			
FFAV	Waste to Landfill Using the new methodology outlined in RFI 2 above, the client should determine the extent to which prior year emissions from waste should be restated. Initial estimates indicate that impact on prior	Closed	FFAV	Mandatory to provide updated workings to the auditor and update emanage	11/06/2025	Provided updated workings to the auditor and update emanage

Ref #	Issue	Status	Type	Comments / Agreed Corrective Actions	Date closed	Evidence sighted to close out the issue where corrective action required.
	years ranges from 5 to 15% reduction in total emissions, so all likely to be material					

NOTES

1. The detailed audit findings and calculations are given in the Verification Plan and Working Papers associated with this audit. These contain proprietary verification methodologies and remain confidential to Toitū Envirocare.
2. The audit is based upon sampling and as such nonconformities may exist that have not yet been identified.
3. We have reviewed the company's GHG emissions inventory for the period. The inventory is based on historical information which is stated in accordance with the requirements of ISO 14064-1:2018 and the scheme Technical Requirements.
4. The scope of the review was limited to personnel interview, analytical review procedures applied to GHG emissions data, and review of the input of data into the emissions inventory. Based on our review the inventory is compliant with the requirements of ISO 14064-1:2018.
5. A **non-conformance (NCR)** indicates that the auditor has found a non-conformance with scheme Technical Requirements (audit criteria) and requires you to take the appropriate corrective action and provide evidence of this correction within two weeks. This may require resubmission of an updated Emissions Inventory and Management report.
6. A **minor non-conformance (mNCR)** which the auditor has found which is not material to the outcome of the inventory, but to which a failure to address in the preparation of future inventories could lead to a major Non-Conformance (NCR).
7. **Observations** made by your auditor are strongly advised but the actions are not required for the organisation to be recommended for certification.
8. Neither Toitū Envirocare nor the auditor has any interest in the organisation, other than in our capacity as assurance providers. We have not carried out any work with this business prior to this review other than conducting the previous verification.
9. This report has been prepared solely for the use of the organisation and Toitū Envirocare as part of an application for Toitū net carbonzero programme certification. It may be relied on solely by the organisation and Toitū Envirocare for that purpose only. Toitū Envirocare does not accept or assume any responsibility to any person other than the organisation in relation to the statements or findings expressed or implied in this report.
10. Any correspondence regarding this audit report should be directed to your Lead Auditor.
11. A copy of this report has been provided to the nominated client contact.
12. A copy of this report may be made available to intended users upon request.
13. **Confidentiality:** All information obtained during this assessment will remain confidential to Company name, the verifier and Enviro-Mark Solutions Limited (trading as Toitū Envirocare). No information will be released to any other party without your express permission except as required by law or Toitū's accreditation body JASANZ, or if it is in aggregate and/or de-identified form. This report must not be copied except in full without the permission of the Responsible Party and Toitū Envirocare.