

# STATEMENT OF TOITŪ NET CARBONZERO CERTIFICATION <sup>i</sup>

## FOR OCS GROUP NEW ZEALAND LIMITED



Statement for 01 January 2024 to 31 December 2024

# Toitū net carbonzero organisation certified: OCS Group New Zealand Limited (Excluding the 1M subsidiaries - 1st Maintenance Limited & 1st Mechanical Limited)

Toitū net carbonzero means committing to ongoing reductions while achieving annual requirements for at least the Toitū mandatory emissions.<sup>II</sup>





Managing and reducing against <u>Toitū requirements</u>



Compensated remaining emissions following <u>Toitū requirements</u> and covering minimum of <u>total Toitū</u> <u>boundary</u>

This report provides a summary of the annual greenhouse gas (GHG) emissions inventory and management report for OCS Limited as part of the annual work to achieve Toitū net carbonzero certification. Additional details of the annual achievements, commitments, and verification are available on request from OCS Limited.

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.

This report presents the annual greenhouse gas (GHG) emissions inventory and management review for OCS Limited (OCS New Zealand). It exclusively covers OCS New Zealand's initiatives and data.

Sustainability is embedded in every aspect of our work, shaping how we care for the environment and support the communities we serve. We recognise the importance of environmental stewardship and remain committed to reducing our impact by operating responsibly and sustainably.

OCS New Zealand actively collaborates with a number of large businesses that are making their own inroads into emissions reduction, with our support and encouragement Our key supply partners - Waste Management (NZ), EROAD, Kärcher, CustomFleet, Essity, Cottonsoft, Diversey, Tennant, Bunzl and OfficeMax - are making significant progress in this space. Their emissions, along with those of contractors who work with OCS New Zealand but are not part of our business, are not included in this report. However, we remain committed to influencing positive change across all our business relationships, whether with customers, suppliers, or contractors.

Sustainability remains a priority at the highest levels of our business. The OCS Leadership Team and Advisory Group continue to embed sustainability in strategic discussions, ensuring the OCS Board maintains full visibility of this critical business strategy.

With a clear 2040 net zero target, we've developed an environmental dashboard that tracks resource consumption and measures our carbon intensity. Our goal is to reduce our carbon emissions across buildings, vehicles and operations, conserve water and energy, divert waste from landfill, cut paper use, promote recycling, and embrace low-carbon technologies for our vehicle fleet. While reducing emissions has presented some challenges in 2024, our commitment remains firm. We're taking action today to ensure a more sustainable future for our business, our customers and the environment.

The inventory report and any GHG-related assertions are subject to verification by an approved third-party verifier. The level of assurance is detailed in a separate Assurance Statement provided to the directors of the certification entity.

## Achievements

These achievements have been verified in line with ISO 14064-3:2019 and Toitū net carbonzero Programme Technical Requirements for the 01 January 2024 to 31 December 2024 measurement period.

#### Emissions measurement

OCS Limited's greenhouse gas emissions for this year (01 January 2024 to 31 December 2024) were 1,516.40 tCO<sub>2</sub>e. OCS Limited has measured the emissions resulting from its operational activities, purchased energy, and selected impacts from its value chain activities, including business travel, freight, and waste sent to landfill. The annual inventory is detailed in the following table. Emissions and reductions are reported using a market-based methodology. <sup>iii</sup>

The data and information supporting the measurement of GHG emissions were historical in nature.

		GHG emiss	ions (tCO2e)	
Category (ISO 14064-1:2018)	Scopes (GHG	Base Year	Previous Year	Current Year
	Protocol)	2017	2023	2024
Category 1: Direct emissions (tCO <sub>2</sub> e)	Scope 1	2,103.94	1,467.04	1,455.87
Category 2: Indirect emissions from imported energy (location-based method*) (tCO <sub>2</sub> e)	Scope 2	95.05	0.00	0.00
Category 2: Indirect emissions from imported energy (market-based method*) (tCO <sub>2</sub> e)		0.00	0.00	0.00
Category 3: Indirect emissions from transportation $(tCO_2e)$	Scope 3	162.81	130.54	48.37
Category 4: Indirect emissions from products used by organisation ( $tCO_2e$ )		13.34	12.91	12.17
Category 5: Indirect emissions associated with the use of products from the organisation ( $tCO_2e$ )		0.00	0.00	0.00
Total indirect emissions* (tCO2e)		271.20	143.45	60.53
Total gross emissions* (tCO2e)		2,375.13	1,610.49	1,516.40
Total net emissions (tCO2e)		2,375.13	1,610.49	1,516.40

\*Gross and net emissions are reported using a market-based methodology. Contact OCS Limited for full details.

The operational GHG emission sources included in this inventory are shown in Figure 1 below.

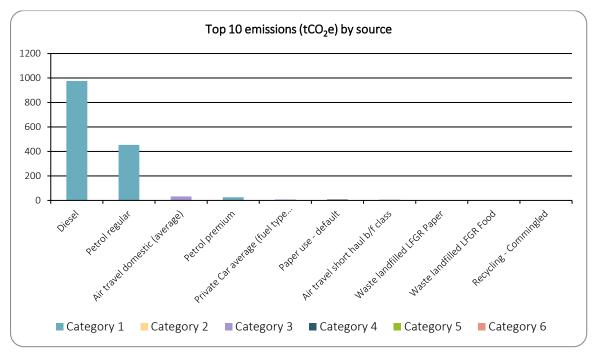


Figure 1: Top 10 GHG emissions (tonnes CO<sub>2</sub>e) by source

### Scope of Measured inventory

#### CONSOLIDATION APPROACH

An operational control consolidation approach was used to account for emissions. Organisational boundaries were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.<sup>iv</sup>

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.

#### BOUNDARIES

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 businesses are represented in orange and are the parts of the business within the boundary of this Emissions Inventory Report (EIR).

In Aotearoa New Zealand, we have a nationwide footprint with 26 branch offices across three regions (Northern, Central and Southern):

- Northern Region: 667 customers, 9 branches, 1,393 workforce
- Central Region: 427 customers, 7 branches, 990 workforce
- Southern Region: 698 customers, 9 branches, 1,203 workforce.

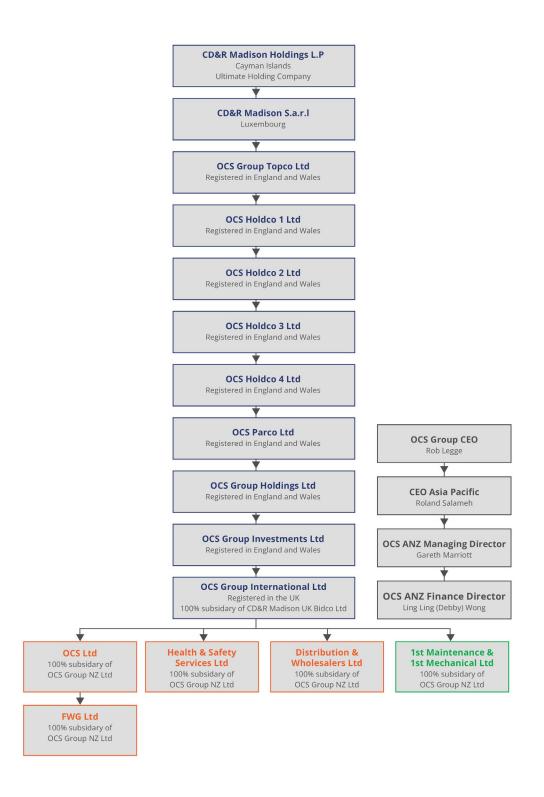


Figure 2: Organisational structure showing business units included and excluded

For this report, we have excluded 1M Ltd, represented in green, 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 this specific business unit within the defined operational boundary during our data collection process as 1M Ltd (1st Maintenance Limited and 1st Mechanical Limited) will be individually certified and audited in 2024. The only exception is 1M business travel was included within OCS NZ this year as the spend was not material to the GHG emission, but this will be reported separately from 2025. These business units are explained in Table 10 of this report. Excluded emissions do not exceed 5% of the total footprint within the organisation boundary stated.

### Managing and reducing

This is the eighth 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.



Figure 3: Performance against target since the base year

Compared to the previous period (2023), Total Direct Emissions were reduced by 0.76%, while Total Indirect Emissions decreased by 57.80%. Overall, our total Gross and Net Emissions decreased by 5.84%.

The major contributing factors attributed to the decrease in emissions in 2024 vs. 2023 were a 62.95% decrease in Category 3: Indirect emissions from transportation.

#### PROGRESS TOWARDS EMISSION REDUCTION TARGETS

We have made significant progress towards our emission reduction targets and have achieved our 30% reduction on all targets as at the 31st December 2024 by continuously refining our approach to align with our sustainability goals.

To track and optimise our efforts, we monitor progress monthly via our Power BI Sustainability portal, allowing us to make early adjustments and stay on track to meet our targets.

Several key initiatives have contributed to our reductions:

- Energy efficiency improvements: Switching electricity suppliers and installing new meters across key sites.
- Fleet optimisation: Selling under-utilised vehicles and focusing on fuel efficiency.
- Reduced air travel: Prioritising online meeting resources to minimise domestic and international travel emissions.

- Health and safety alignment: Driver training and EROAD decision-making tools have positively influenced vehicle fuel consumption.

- Waste: The main contributing factor to our waste tCO<sub>2</sub>e was customer waste being brought back to OCS sites for disposal which complicated measurement and reporting. To allow us to separate OCS vs. customer waste, we have utilised a FTE calculation for each of our offices to determine what is OCS-generated waste and what is customer-generated waste. This has significantly decreased our waste emissions and as such, the same calculation has been taken back to base year (2017)

#### 2025 EMISSION REDUCTION TARGETS

Given that OCS NZ has achieved our set targets by our target date, we have set higher targets for completion by 31st December 2026 to continue to challenge ourselves in further reducing our impact on the environment.

- Scope 1, Scope 2 and mandatory Scope 3 emissions: Reduced by 50% vs. baseline

- Vehicle Fuel Usage: Reduced by 50% vs. baseline

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO2e)	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 Achieved	Absolute	1516.40	Baseline = 2,375.13 36.16% Reduction on baseline 5.84% reduction on	We have maintained our reductions from 2023 with an overall reduction of 36.16% on baseline, meeting our target reduction of 30%. We have a good understanding of what our levers and drivers are and have focused on these in 2024 e.g. reducing air travel to further reduce our impacts to meet our 30% reduction target.
Vehicle Fuel Usage	2017	31/12/2024 Achieved	Absolute	1455.87	prior year Baseline = 2,103.94 30.80% Reduction on baseline 0.76%	We have met our target of a 30%+ reduction in 2024 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 Achieved	Absolute	0	reduction on prior year Baseline = 95.05 100% Reduction on baseline	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. In addition to this, with the addition of our 1M NZ business to our National Support Office, the electricity usage for 2024 has been split 60% OCS NZ and 40% 1M NZ.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO <sub>2</sub> e)	Current performance (%)	Comments
Waste land filled No Mixed waste (LFGR & NLFGR)	2017	31/12/2024 Not Achieved	Absolute	12.17	Baseline = 13.34 8.79% Reduction on baseline 5.80% reduction on prior year	We continue to actively look at ways to reduce waste to land fill from an OCS and customer perspective. By year end 2024 we had a 8.79% reduction on baseline mainly due to the implementation of an additional formula to allow us to split our OCS-generated waste and customer-generated waste that was disposed of at OCS offices utilising a FTE driven formula. The original baseline set for this target was an estimate from Waste Management as they didn't start recording actual weight until January 2019. Although we didn't make a 30% reduction on waste emissions as originally forecast, the waste generated emissions are minimal following the new calculation methodology.
Target name (Updated)	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO2e)	Current performance (%)	Comments
Scope 1, Scope 2 and mandatory Scope 3 emissions to be achieved within 2 years from the Base Year	2017	31/12/2026	Absolute	1516.40	Baseline = 2,375.13 33.16% Reduction on baseline	In 2024 we meet our set 30% reduction targets. Moving forward, over the next two years we will be focused on further reducing our impact on the environment and have increased this to achieving a 50% reduction on baseline. New 50% reduction target to achieve by 31st December 2026: 1,187.57
Vehicle Fuel Usage	2017	31/12/2026	Absolute	1455.87	Baseline = 2,103.94 30.80% Reduction on baseline	In 2024 we meet our set 30% reduction targets. Moving forward, over the next two years we will be focused on further reducing our impact on the environment and have increased this to achieving a 50% reduction on baseline. New 50% reduction target to achieve by 31st December 2026: 1,051.97

### Compensation for emissions

OCS Limited is committed to doing no harm while working on reducing emissions. Accordingly, OCS Limited has invested in carbon credit projects to compensate for the Toitū mandatory<sup>ii</sup> emissions resulting from their operations this year. Refer to Appendix 1 for more details of the compensation.<sup>ii</sup>

## Commitments

## Reduction targets

OCS Limited is committed to managing and reducing its emissions. OCS Limited's commitments, including GHG emissions reduction targets and plans, have been reviewed and are in line with Toitū net carbonzero programme requirements.

OCS New Zealand is committed to managing and reducing our emissions in accordance with the Programme requirements. Table 1 outlines our SMART (specific, measurable, achievable, realistic, and time-constrained) targets for emission reduction.

Our Emissions Reduction Management Plan (EMRP) sets a five-year target, beginning in 2021, to cut carbon emissions across our operations. We have committed to a 5% year-on-year reduction through 2025, which we aim to achieve through:

- Implementing targeted carbon reduction projects that will evolve as our plan develops.

- Reducing energy consumption across our branch office network to lower overall carbon emissions.

Our long-term goal remains the same—achieving net zero emissions. To meet this ambition, CO<sub>2</sub> emissions must be eliminated, requiring a complete transition away from fossil fuels over time. We remain focused on delivering sustainable, actionable solutions to support this transition and ensure long-term environmental and business resilience.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		КРІ	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 Achieved	Absolute	All Categories	30%	Baseline = 2,289.26 Target = 1,602.48	1516.40 tCO <sub>2</sub> e 33.76% 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 Achieved	Absolute	Category 1	30%	Baseline = 2,103.87 Target = 1,472.71	1455.87 tCO <sub>2</sub> e 30.80% 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 Achieved	Absolute	Category 2	30%	Baseline = 96.56 Target = 67.59	0 tCO <sub>2</sub> e 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.
Waste land filled No Mixed waste (LFGR & NLFGR)	2017	31/12/2024 Achieved	Absolute	Category 4	30%	Baseline = 22.52 Target = 15.76	12.17 tCO <sub>2</sub> e	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).

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		КРІ	Responsibility	Rationale
							45.97% reduction achieved vs. Baseline		
New Targets	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		КРІ	Responsibility	Rationale
Scope 1, Scope 2 and mandatory Scope 3 emissions to be achieved within 2 years from the Base Year	2017	31/12/2026	Absolute	All Categories	50%	Baseline = 2,289.26 Target = 1,051.97	1516.40 tCO <sub>2</sub> e 33.76% reduction achieved vs. Baseline	Managing Director	All targets were set to start with a 30% reduction from baseline (2017). Following completion of our targets in 2024 we have increased the reduction % to 50% from baseline.
Vehicle Fuel Usage	2017	31/12/2026	Absolute	Category 1	50%	Baseline = 2,103.87 Target = 1,051.93	1455.87 tCO <sub>2</sub> e 30.80% reduction achieved vs. Baseline	Finance Director	Ongoing conversion of OCS fleet to majority electric or hybrid vehicles from standard vehicles.

Looking ahead, OCS Limited is currently focused on the following projects.

Objective	Project	Responsibility	Completion date	Potential co- benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
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	Awareness of recycling programmes in place within OCS circulated to Team Members including Tool Box talk. Focusing on: (Most Preferred) Prevention Re-use Recycling Recovery Disposal (Least preferred) Stainless steel drink bottles purchased for all team members to reduce the purchase of single use bottles. Co-pilot AI system been trialed within the business to assist with reducing printing and paper waste.

Objective	Project	Responsibility	Completion date	Potential co- benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
							Next steps: Extension of all of the above in 2025.
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.	Travel reduced both internationally and domestically within the business. No OCS ANZ Conference held in 2024 has assisted in the reduction of air travel emissions. Carbon & Energy Management team in place to monitor implementation of plans and actions YoY. Consolidated suppliers to assist with monitoring of indirect emissions and to also reduce freight emissions from multiple suppliers.

Objective	Project	Responsibility	Completion date	Potential co- benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
							Next Steps: Further reduction of direct diesel and petrol emissions through the upgrade of our fleet to EV and / or Hybrid. Currently investigating BYD availability nationwide.
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	Ongoing awareness campaigns run with team members during the year to change team members behaviours on efficiencies e.g. Turning off lights and computers each night, waste & recycling training, Microsoft Teams (Electronic filing & e-meetings), Eroads education on most appropriate driving methods to reduce harm and emissions etc. Next Steps: Ongoing as a normal part of business.

Objective	Project	Responsibility	Completion date	Potential co- benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
Objective (Updated)	Project	Responsibility	Completion date	Potential co- benefits	Potential unintended consequences	Actions to minimise unintended consequence	
Emissions reduction	Investigate potential options to further reduce air travel both domestically and internationally by utilising more efficient routes, lower class fares, virtual meetings etc. Investigate additional ways to switch out our fleet quicker to EV / Hybrids through alternatively providers e.g. BYD	Managing Director and OCS NZ Leadership team	31/12/2026	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.	

Objective	Project	Responsibility	Completion date	Potential co- benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
Team Member Awareness Campaign	Continue running 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	

# Certificate details

CERTIFICATION STATUS:	Toitū net carbonzero certified organisation
CERTIFICATE NUMBER:	2024142J, Year 2 of 3 year certificate period $^{\rm v}$
ISSUED:	13 June 2025
VALID UNTIL:	14 May 2027
MEASUREMENT PERIOD:	01 January 2024 to 31 December 2024
BASE YEAR:	01 January 2017 to 31 December 2017
AUDITED BY:	Toitū Envirocare
ASSURED BY:	Toitū Envirocare
CERTIFIED BY:	Toitū Envirocare
LEVEL OF ASSURANCE:	Reasonable for all mandatory categories of programme and Limited for non-mandatory

# Appendix 1

Project name and registry link	Number of credits used	Project ID	lssuing standard	Creditin g method ology	Project location	Registry	IC-VCM status	Monitorin g period of issued units	Date retired	Retireme nt evidence ***	Serial numbers of retired credits	Correspo nding adjustme nt status	Double claiming status
<u>TAISHAN</u> <u>GEOTHERMAL</u> <u>CENTRAL</u> <u>HEATING</u> <u>SYSTEM</u>	6	GS11167	<u>Gold Standard</u>	-	China	<u>Gold Standard</u>	Not IC-VCM tagged	Apr 01, 2022 — Mar 31, 2023	13/06/2025	Link to registry listing	GS1-1-CN- GS11167-13-2023- 25209-81233- 81238	Not tagged with Corresponding Adjustments	The carbon credits used are also accounted within the national inventory of the country of origin.
<u>Tokat Landfill</u> Gas to Electricty Project	1,503	GS3852	<u>Gold Standard</u>	Gold Standard – AMS iii G – Landfill Methane Recovery – v10.	Turkey	<u>Gold Standard</u>	Not IC-VCM tagged	-	13/06/2025	Link to registry listing	GS1-1-TR-GS3852- 5-2022-25064- 12179-13681	Not tagged with Corresponding Adjustments	The carbon credits used are also accounted within the national inventory of the country of origin.
			tCO2e										
Total quantified	emissions		1,516.40	A									
Toitū minimum	** emission sou	urces to offset	1,508.01	В									
Optional addition	onal emissions t	o offset	0.00	С									
Removals			0.00	D									
Double offsettir	ng: suppliers		0.00	E									
Double offsettin certification over		and product	n/a	F									
Total emissions	to be offset		1,508.01	G=(B+C)-D-E-	F								
Total carbon cre	edits retired		1,509	H=sum of cre	dits retired								
Toitū net carbo	nzero position		0	H-G									
*Integrity Coun	icil for Voluntary	y Carbon Marke	ts										
**all Category 2	1 and 2 (Scope 1	1 and 2*) emissi	ons; transmission	and distributio	n losses from pu	rchased electricit	y, gas, heat and st	eam; waste sent to	o landfill; business	s travel; freight pa	d for by the organ	isation.	
***to search fo	or each particula	r listing, type th	ne name of the co	mpany into the	search box								

Disclaimer: This Certification Summary Statement is a summary of the information (validated and verified for relevant components of the certification) considered for certification and the certification decision. It should not be taken to represent the full submission for certification. Whilst every effort has been made to ensure that the information in this Statement is accurate and complete, Enviro-Mark Solutions Limited (trading as Toitū Envirocare) does not, to the maximum extent permitted by law, give any warranty or guarantee relating to the accuracy or reliability of the information.

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" The mandatory sources that must be included in any Toitū carbon programme inventory include:

- All direct emissions from the activities of the organisation, or the part of the organisation being certified. Direct emissions come from assets owned or controlled by the organisation, such as emissions from fleet vehicles, boilers, generators and HVAC systems.
- All emissions from imported energy (electricity, heat and steam)
- Emissions from business travel and freight paid for by the organisation
- Emissions associated with waste disposed of by the organisation, as well as the transmission and distribution of electricity, and natural gas

<sup>III</sup> All purchased and generated energy emissions are dual reported using both the location-based method and market-based method in the certified Inventory Report and appendices. This summary document presents the information using the market-based method. Note that reductions and any required compensation are assessed using that 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. This dual reporting aligns with ISO 14064-1:2018 and the GHG Protocol. Please contact this organisation for the dual reporting details applicable to this inventory.

<sup>iv</sup> 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.

<sup>v</sup> In year 1 (recertification year) of the certificate validity period, this certification summary statement also serves as the verification/validation statement required by paragraph 9.7 of ISO 17029:2019. In year 2 or 3 (surveillance year) this certification summary statement serves only as a summary of the results of the verification/validation of the GHG Statement.

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