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 Group New Zealand Limited

Prepared by (lead author): Lingling Song

Dated: 12 June 2025

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

Measurement period: 01 January 2024 to 31 December 2024

Base year period: 01 January 2017 to 31 December 2017

Approved for release by:

Gareth Marriott, Managing Director ANZ

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DISCLAIMER

AVAILABILITY

Manually sent to all OCS ANZ team members, distributed to customers and suppliers through quarterly newsletters and uploaded to our website and shared on social media.

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

[1] Programme refers to the Toitū carbonreduce, Toitū net carbonzero and the Toitū climate positive programmes.

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.

[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 2024 to 31 December 2024.[3]

Table 1: Inventory summary

Category (ISO 14064-1:2018)	**Scopes (ISO 14064-1:2006)**	**2017**	**2023**	**2024**
Category 1: Direct emissions (tCO_2e)	Scope 1	2,103.94	1,467.04	1,455.87
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	95.05	0.00	0.00
Category 2: Indirect emissions from imported energy (market-based method*) (tCO_2e)		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
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00	0.00
Total direct emissions (tCO_2e)		**2,103.94**	**1,467.04**	**1,455.87**
Total indirect emissions* (tCO_2e)		**271.20**	**143.45**	**60.53**
Total gross emissions* (tCO_2e)		**2,375.13**	**1,610.49**	**1,516.40**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**2,375.13**	**1,610.49**	**1,516.40**

*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". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO_2e).

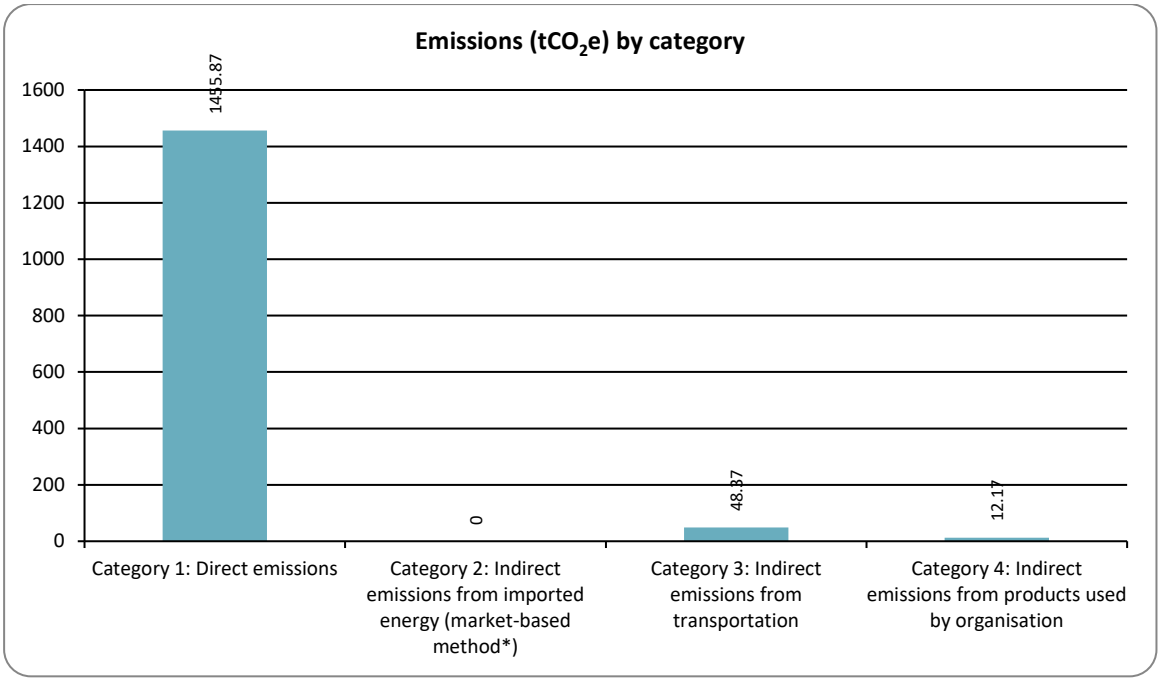

Figure 1: Emissions (tCO_2e) by Category for this measurement period

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 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.

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.

1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 January 2024 to 31 December 2024.

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
Category 1: Direct emissions	1,455.87 Diesel, Petrol premium, Petrol regular	0.00	1,455.87
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	48.37	0.00	48.37

Category	Toitū carbon mandatory boundary (tCO_2e)	Additional emissions (tCO_2e)	Total emissions (tCO_2e)
	Air travel domestic (average), Air travel short haul (econ), Air travel short haul b/f class, Private Car average (fuel type unknown), Taxi (regular)		
Category 4: Indirect emissions from products used by organisation	3.77 Electricity Toitū carbonzero certified factor Ecotricity (T & D losses), Waste landfilled LFGR Food, Waste landfilled LFGR Mixed waste, Waste landfilled LFGR Paper	8.39 Paper use - default, Recycling - Commingled, Waste disposal recycling of Batteries	12.17
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	**1,455.87**	**0.00**	**1,455.87**
Total indirect emissions*	**52.14**	**8.39**	**60.53**
Total gross emissions*	**1,508.01**	**8.39**	**1,516.40**
Category 1 direct removals	0.00	0.00	0.00
Total net emissions	**1,508.01**	**8.39**	**1,516.40**
Operating revenue (gross tCO_2e / $Millions)		7.81	7.85

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

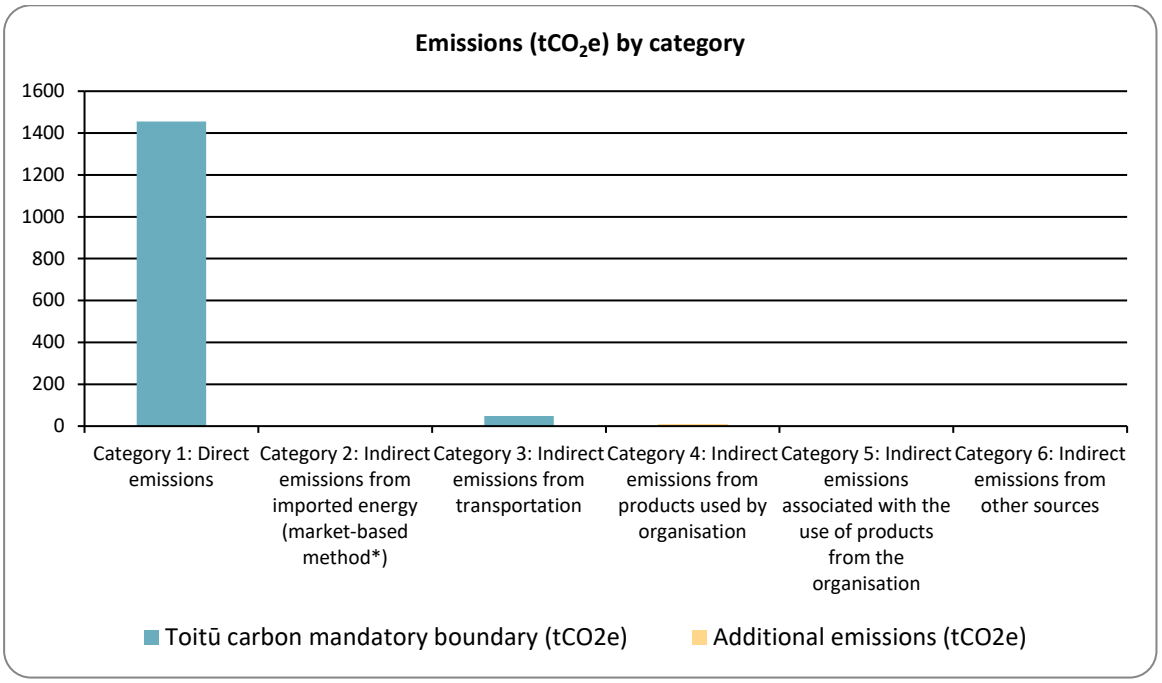

Figure 2: Emissions (tCO_2e) by category

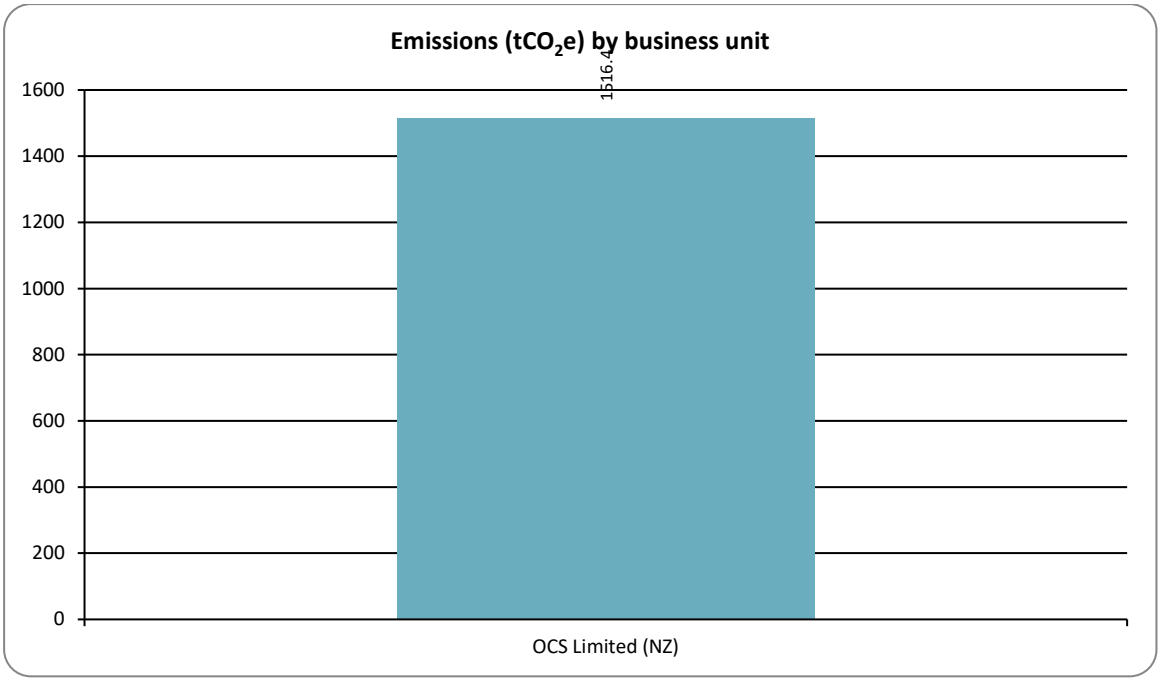

Figure 3: Emissions (tCO_2e) by business unit

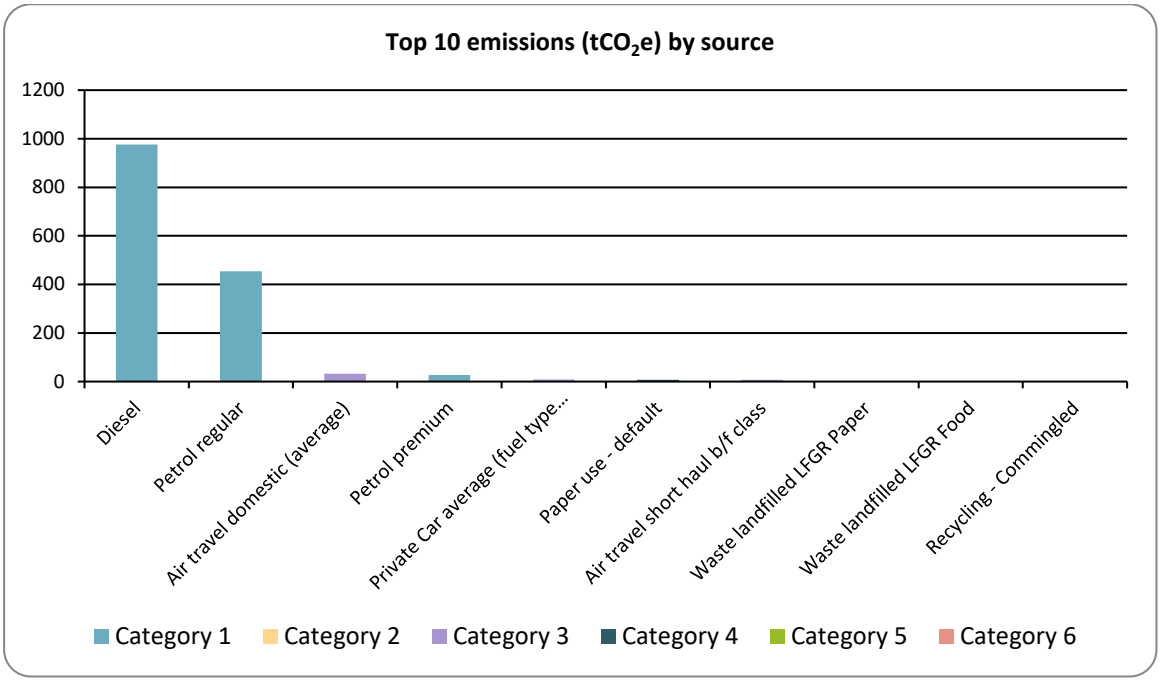

Figure 4: Top 10 emissions (tCO_2e) by source

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 Toitū climate positive certified electricity provider) 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.

In 2024, 1M NZ moved into our National Support Office - as such, energy usage in 2024 has been split 60% OCS New Zealand and 40% 1M NZ.

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	1,455.87	1,455.87
Category 2: Indirect emissions from imported energy	35.87	0.00
Category 3: Indirect emissions from transportation	48.37	48.37
Category 4: Indirect emissions from products used by organisation	15.92	12.17
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	**1,455.87**	**1,455.87**
Total indirect emissions	**100.16**	**60.53**
Total gross emissions	**1,556.03**	**1,516.40**
Category 1 direct removals	0.00	0.00
Total net emissions	**1,556.03**	**1,516.40**

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

OCS is a recognised leader in facilities management services, both locally and globally. With over 100 years of experience, we support a wide range of sectors, including aviation, commercial, education, government, public health and aged care, industrial and manufacturing, retail, and transportation.

Our local expertise is backed by a nationwide network of 25 branches, a workforce of more than 3,700 colleagues, and 74 franchisees across Aotearoa New Zealand. This extensive reach ensures consistent service delivery and provides the flexibility to scale operations when needed, maintaining continuity in any circumstances.

At OCS New Zealand, we are committed to reducing our environmental impact and supporting the wellbeing of our colleagues, communities, and customers. We hold ISO 14001 accreditation, the global

environmental management standard, and actively monitor and manage our environmental footprint through a companywide policy and annual performance targets.

As part of our ongoing commitment to sustainability, we are a member of the Sustainable Business Council (SBC) and a signatory to the Climate Leaders Coalition (CLC). We take our responsibility to reduce greenhouse gas emissions seriously and integrate sustainability into our purchasing decisions. As members of the SBC and signatories to the CLC, we report annually on our progress as we work towards a low-emissions future that benefits businesses, communities, and the economy.

We also support the United Nations Sustainable Development Goals, which provide a global framework for addressing economic, social, and environmental challenges. These goals guide our approach as we continue to operate responsibly and drive positive change.

Commitment to certification

At OCS, we are committed to doing business the right way and upholding the highest environmental, social, and governance (ESG) standards. Our success is closely tied to how we manage our impact on our colleagues, customers, and communities.

TRUE VALUES

Our TRUE Values help to build our culture and define the behaviours we expect from our colleagues:

Trust | Whakapono

Honesty, consistency and excellence

Built and maintained through transparency and communication.

Respect | Whakaute

People, planet and purpose

The starting point and ongoing position for every interaction.

Unity | Kotahitanga

Inclusive, diverse and together

One team working towards the betterment of each other.

Empowerment | Whakamana

Dynamic, driven and agile

Providing the tools and skills to do more, achieving great things together.

Our ESG Policy sets out our approach to reducing our environmental footprint, supporting the wellbeing of our colleagues and communities, and maintaining strong corporate governance. This policy applies to all OCS colleagues, locations, business partners, and suppliers, providing a unified framework above any specific regional or operational ESG policies. We regularly review and update it to reflect business, industry, and regulatory developments.

OCS Group is dedicated to making a positive impact through measurable ESG actions. Our progress is guided by our ‘evidenced actions’ philosophy, ensuring accountability and transparency.

ESG GOVERNANCE

- 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 alignment with our 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, including environmental regulations, our Code of Conduct, and people policies.

ESG GUIDING PRINCIPLES

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.

OUR COMMITMENTS

Environmental

We recognise our responsibility to minimise our environmental impact and integrate sustainability into every aspect of our operations.

Social

We foster a safe, inclusive, and respectful workplace where colleagues can be authentic and actively contribute to their communities.

Governance

With a long-standing heritage as an ethical family business, we are committed to operating responsibly and delivering long-term value through sustainability and social impact.

SUSTAINABILITY IN PRACTICE

Sustainability is embedded in everything we do, from supporting our colleagues and communities to driving positive change for our customers. As a key partner in their sustainability journey, we develop innovative solutions to help them meet their environmental goals.

This includes investing in systems, processes, and technology to reduce energy consumption, water usage, carbon emissions, and waste—both within our operations and throughout our supply chain. By working closely with customers, we deliver service solutions that contribute to a more sustainable future.

We have developed an environmental dashboard that tracks resource consumption and measures carbon intensity. Through initiatives such as waste diversion, paper reduction, recycling programmes, fleet innovations, and energy-saving measures, we are taking action today to create a more sustainable future for our business, our customers, and the communities we serve.

GHG Reporting

We are committed to minimising our impact on the environment, our communities, and our colleagues and their families. At OCS New Zealand, sustainability isn't just about safeguarding the planet for future generations — it's about making a difference for the people living on it today.

Climate Change Impacts

Climate change affects everyone, from extreme weather events like droughts, heavy rainfall, and wildfires to the broader economic and social impacts on our colleagues' health and wellbeing. For OCS New Zealand and the wider cleaning sector, these challenges can lead to the loss of lives, worksites, equipment, and essential resources, disrupting operations and communities alike.

Taking meaningful action to reduce our climate impact is not just about safeguarding the future of our business — it's about contributing to a more resilient country and economy where future generations can thrive.

Parent Company Targets

Every OCS company in the UK, Ireland, Australia and New Zealand commits to being net zero by 2040. We will do this by adopting a full-scope approach. Our targets cover:

Scope 1: direct emissions from the buildings and assets we own or lease.

Scope 2: indirect emissions from purchased electricity, steam, heating and cooling systems.

Scope 3: indirect emissions throughout our value chain, for example from our suppliers and customers. We know this in particular, is complex, and we will need to influence many different partners. However, we believe that our commitment should include all those we work with to achieve net zero authentically.

Every OCS company in other countries commits to being net zero for Scope 1 and 2 by 2024, and full scope by 2025.

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.

- OCS commits those suppliers in the UK, Ireland, Australia and New Zealand (representing 76% of its scope 3 emissions from purchased goods, services and capital goods) will set SBTs by 2030.

Our net zero commitment aligns with science-based targets to reduce emissions in accordance with the Paris Agreement goals. These targets ensure we take a structured, credible approach to emissions reduction, providing resilience against regulatory changes, fostering innovation, and reinforcing the authenticity of our commitment to sustainability.

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 committed to the Climate Leaders Coalition's collective effort to accelerate the transition to a zero-carbon, climate-resilient future - one 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, Eddie Burke

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

Top management commitment

At OCS New Zealand, we recognise the increasing challenges facing businesses, communities, and the environment. Addressing these challenges requires leadership, investment, and a commitment to sustainable, long-term solutions. Our leadership team is fully engaged in driving real change, ensuring sustainability is embedded in our business strategy, operations, and culture.

LEADERSHIP & GOVERNANCE COMMITMENT:

- Group Executive Committee: Provides strategic direction and oversight of our ESG commitments, setting guiding principles and allocating resources to support sustainability initiatives.

- Group Head of ESG: Leads the development, implementation, and management of ESG policies, ensuring alignment with our mission, values, and business strategy.

- Local Leadership and Management Teams: Ensure regional ESG policies align with the overarching framework and that colleagues receive the necessary training to deliver services in line with ESG objectives.

- All Colleagues: Are responsible for upholding ESG-related policies, procedures, and guidelines, including environmental regulations, our Code of Conduct, and people policies.

EMBEDDING ESG IN OUR BUSINESS:

Sustainability is integrated into every aspect of our decision-making. We continue to invest in green technologies, innovative systems, and responsible resource management to reduce our environmental impact. Our approach prioritises financial, natural, and social resources, ensuring they are used efficiently, effectively, and responsibly.

Our people remain central to everything we do. We are committed to supporting our colleagues, their whānau/families, and the wider community, ensuring that our sustainability efforts create meaningful and lasting benefits.

At OCS New Zealand, sustainability holds the same priority as our financial objectives. Our values and strategy reflect this commitment, ensuring that we operate responsibly while continuing to deliver high-quality services and solutions for our customers.

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 in 2017.

Measurement period of this report: 01 January 2024 to 31 December 2024

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 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.

[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.

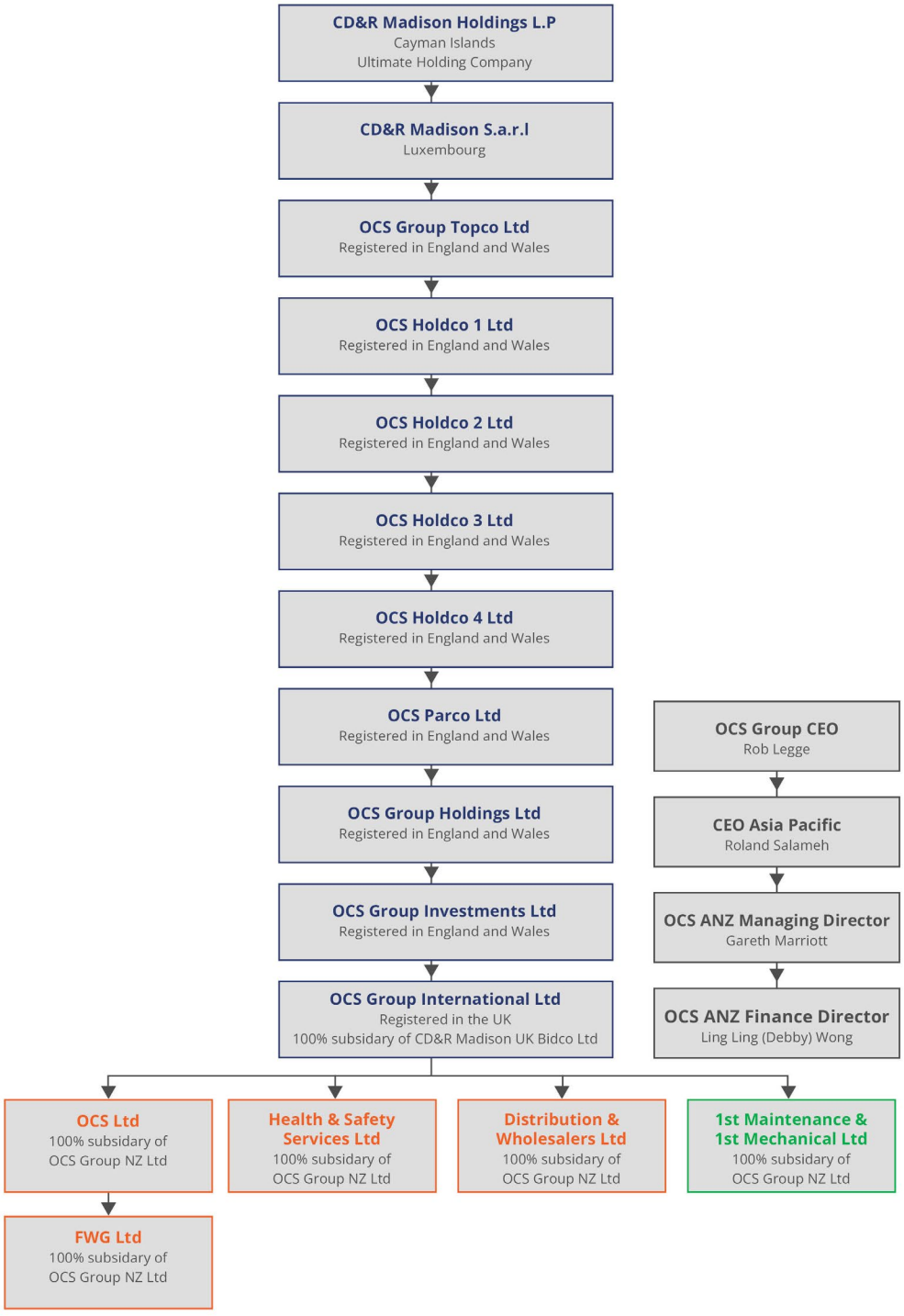

Figure 5: Organisational structure

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 South	23B Rennie Drive, Mangere, Auckland	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
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

Company/Business unit/Facility	Physical location	Description
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 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.

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

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.

Table 5: Comparison of historical GHG inventories

Category	2017	2018	2019	2020	2021	2022	2023	2024
Category 1: Direct emissions (tCO_2e)	2,103.94	1,770.14	1,643.31	1,387.67	1,439.16	1,524.78	1,467.04	1,455.87
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	95.05	36.19	8.76	7.42	0.00	0.00	0.00	0.00
Category 2: Indirect emissions from imported energy (market-based method*) (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Category 3: Indirect emissions from transportation (tCO_2e)	162.81	171.80	168.59	353.95	42.35	65.83	130.54	48.37
Category 4: Indirect emissions from products used by organisation (tCO_2e)	13.34	13.34	12.19	9.91	17.21	9.86	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	0.00	0.00	0.00	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total direct emissions (tCO_2e)	**2,103.94**	**1,770.14**	**1,643.31**	**1,387.67**	**1,439.16**	**1,524.78**	**1,467.04**	**1,455.87**
Total indirect emissions* (tCO_2e)	**271.20**	**221.33**	**189.55**	**371.27**	**59.56**	**75.70**	**143.45**	**60.53**
Total gross emissions* (tCO_2e)	**2,375.13**	**1,991.47**	**1,832.85**	**1,758.94**	**1,498.73**	**1,600.47**	**1,610.49**	**1,516.40**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO_2e)	**2,375.13**	**1,991.47**	**1,832.85**	**1,758.94**	**1,498.73**	**1,600.47**	**1,610.49**	**1,516.40**
Emissions intensity								
Operating revenue (gross tCO_2e / $Millions)	16.28	12.77	11.11	11.37	9.25	8.79	8.63	7.85
Operating revenue (gross mandatory tCO_2e / $Millions)	16.21	12.71	11.05	11.33	9.22	8.75	8.60	7.81

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

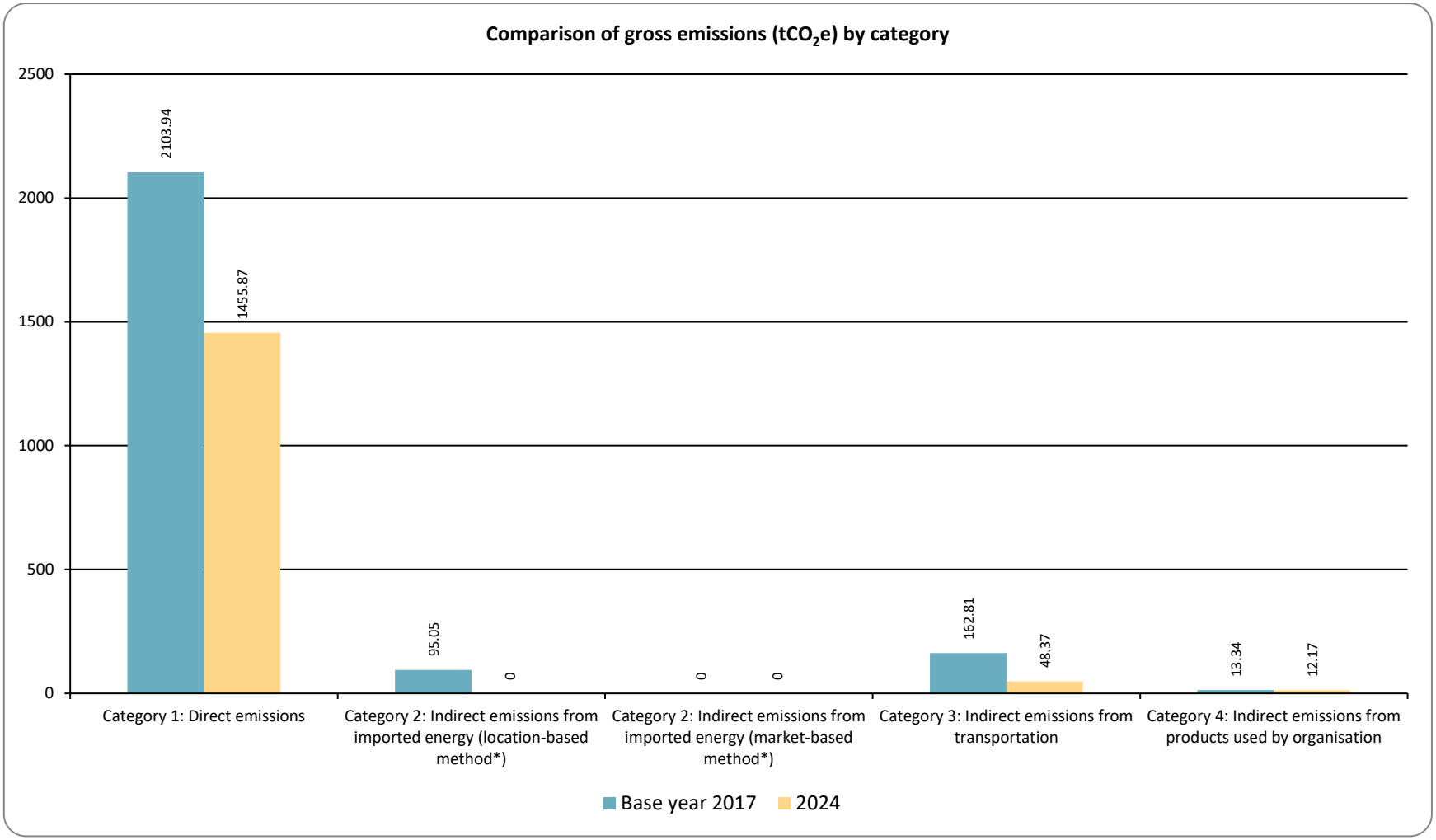

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

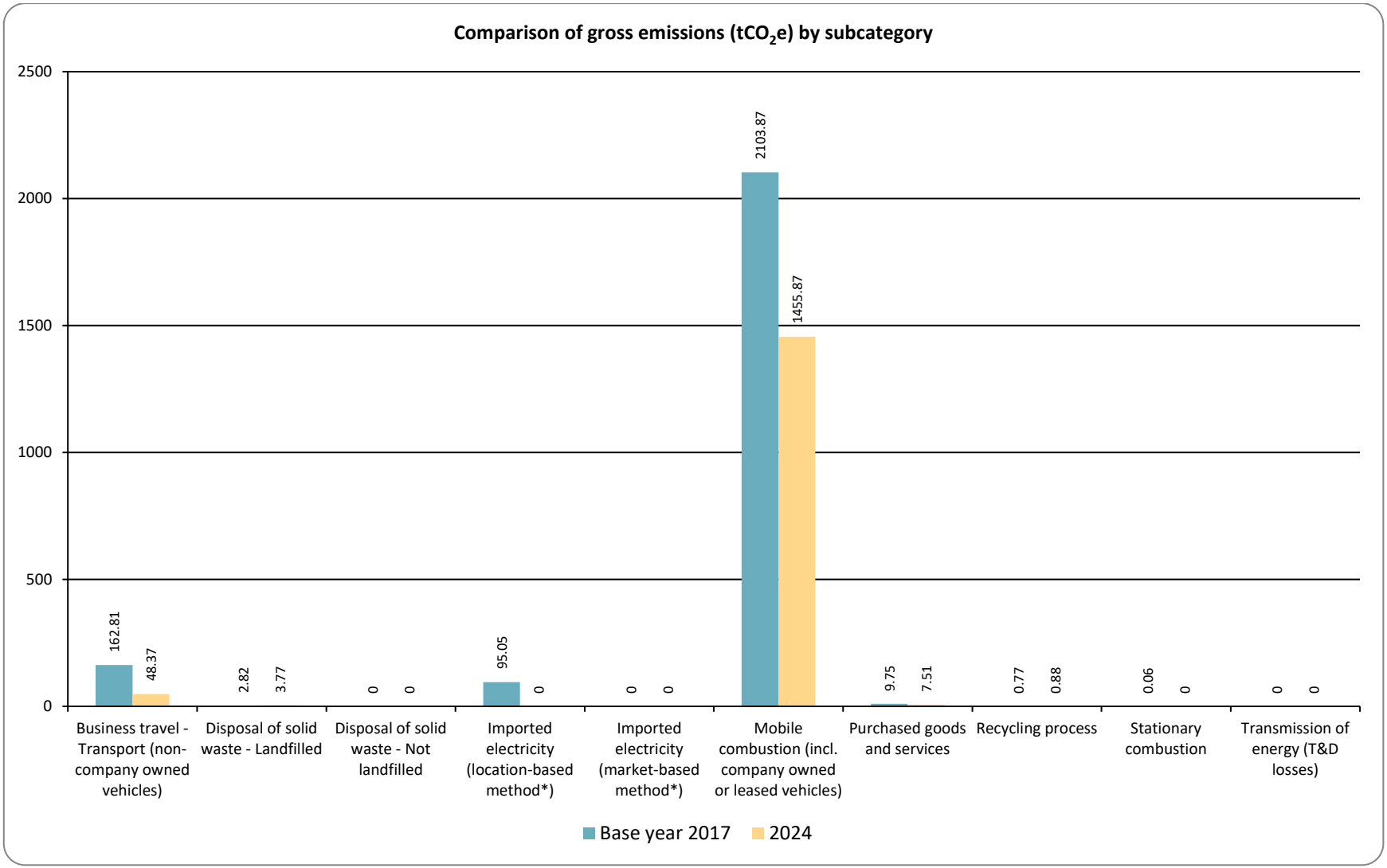

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

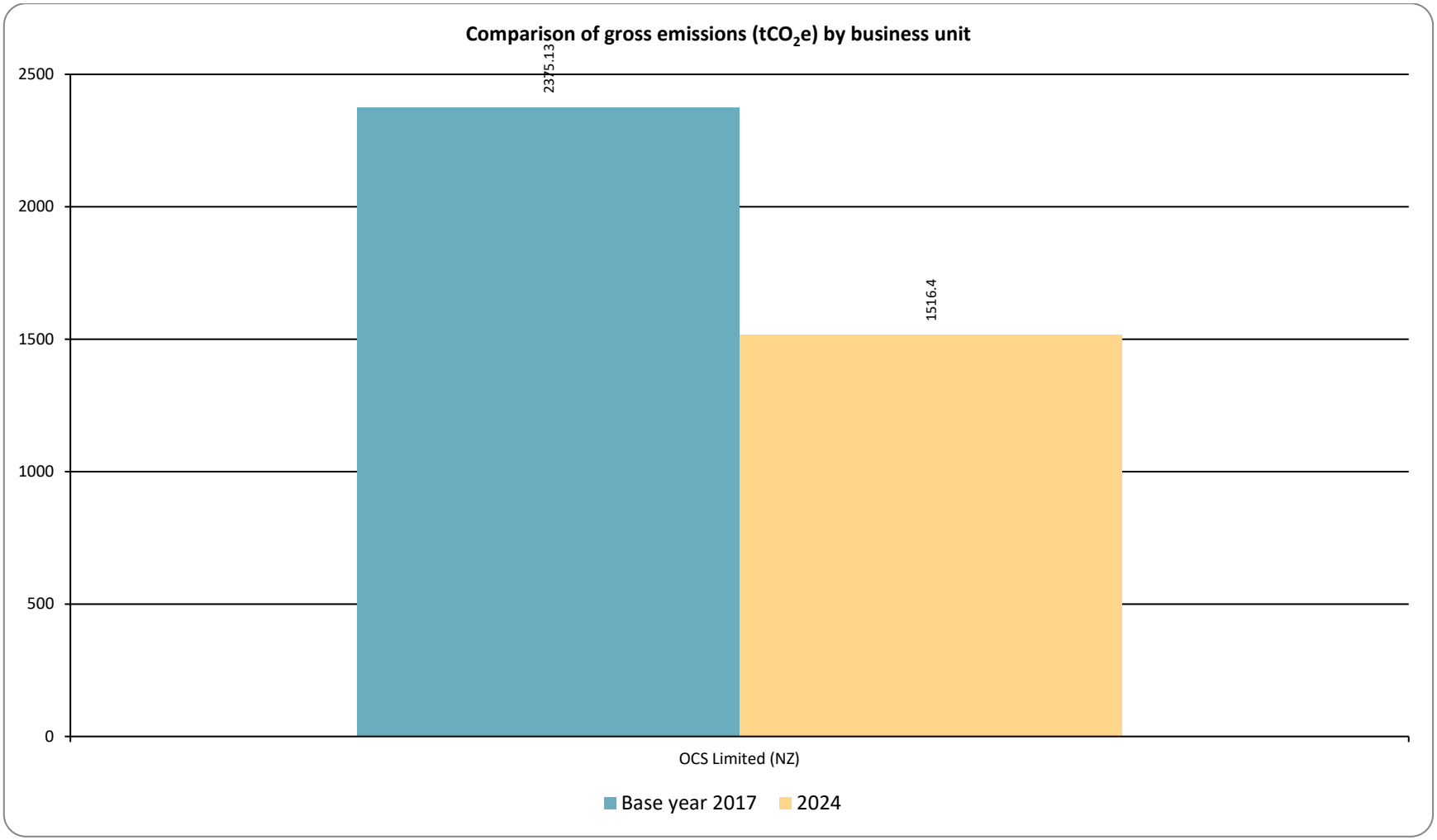

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

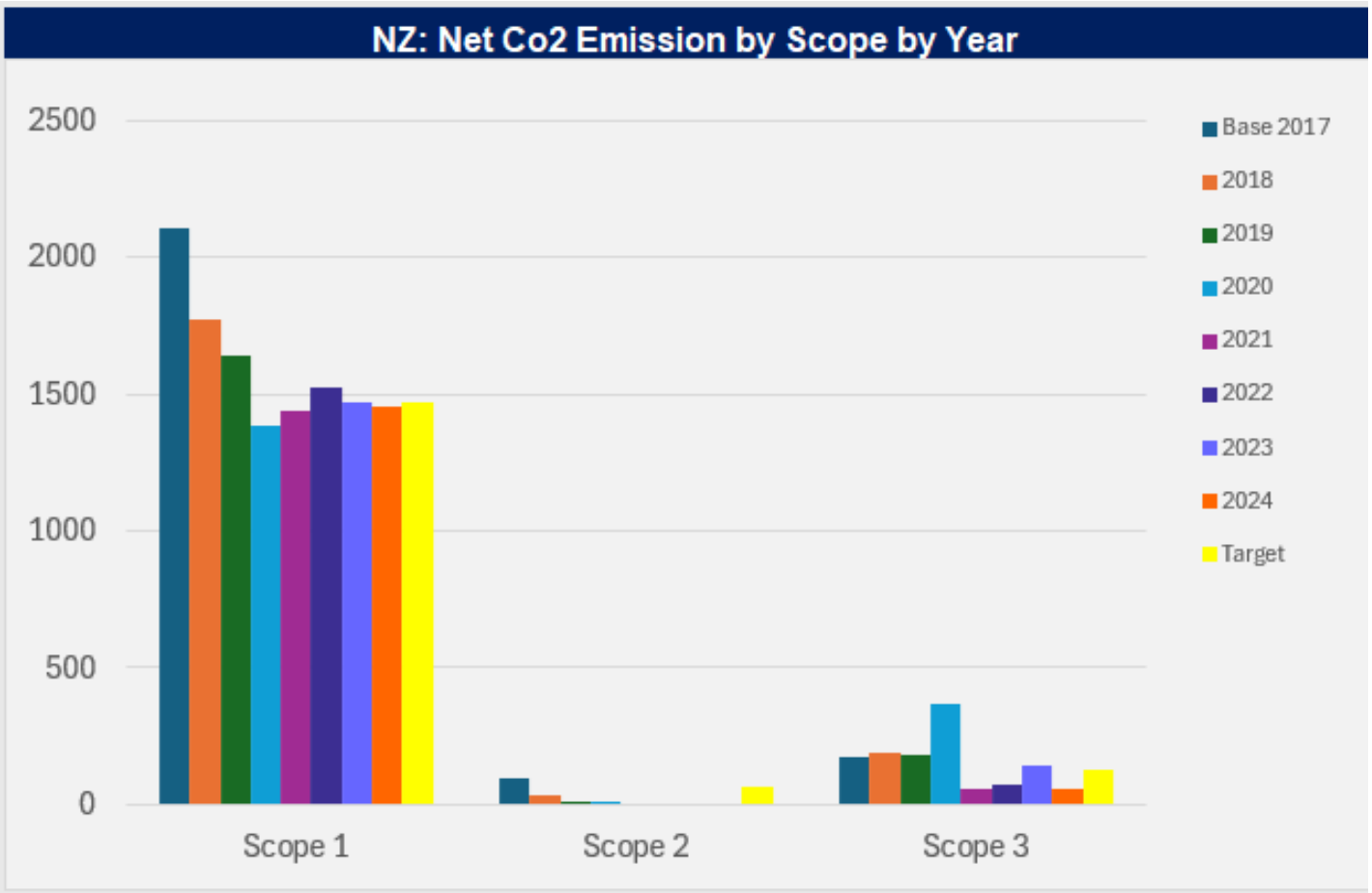

Figure 9: Performance against target since base year

Table 6. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	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 prior year	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	Baseline = 2,103.94 30.80% Reduction on baseline 0.76% reduction on prior year	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	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_2e)	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 (tCO_2e)	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

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Our largest source of emissions remains Category 1: Direct Emissions, primarily from our vehicle fleet. While we achieved a 0.76% reduction compared to the previous year and a 30.80% decrease from baseline, we recognise that further action is needed to continue to reduce our direct emissions. We remain focused on identifying and implementing additional measures to continue driving down emissions in this area.

Activities responsible for generating significant emissions

Diesel & Petrol: With the 3.5% growth of the business from prior year this has directly affected our Category 1 emissions.

Influences over the activities

Diesel & Petrol: Diesel & Petrol: The growth in both customer demand and workforce size (refer to organisational description) has directly influenced the use and scale of our vehicle fleet. This impact is particularly evident in the Southern region, where servicing regional customers requires significant travel from our main branches. At present, EVs and hybrids are not always suitable for these roles due to current technological limitations and infrastructure constraints.

However, advancements in EV and hybrid technology, along with the ongoing expansion of EV charging infrastructure nationwide, will support our transition to a more sustainable fleet. As these developments continue, we remain committed to phasing out older vehicles in favour of more environmentally friendly options wherever feasible.

Significant sources that cannot be influenced

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 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_2 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.

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_2e 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

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 Achieved	Absolute	All Categories	30%	Baseline = 2,375.13 Target = 1,662.59	1516.40 tCO_2e 33.16% 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_2e 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 = 95.05 Target = 66.54	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 Not Achieved	Absolute	Category 4	30%	Baseline = 13.34 Target = 9.34	12.17 tCO_2e 8.79% 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). Recalculation of all waste emissions from 2017 to 2024 completed during 2024 certification period to reflect more accurately OCS generated waste vs. Customer generated waste that is disposed of at our offices nationwide. Formula utilised is based on total FTE's based in all office / branches.
New Targets	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	31/12/2026	Absolute	All Categories	50%	Baseline = 2,375.13 Target = 1,051.97	1516.40 tCO_2e 33.16% 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 = 1,051.97	1455.87 tCO_2e 30.80% reduction achieved vs. Baseline	Finance Director	Ongoing conversion of OCS fleet to majority electric or hybrid vehicles from standard vehicles.

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	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.

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
							Co-pilot AI system been trialled within the business to assist with reducing printing and paper waste. 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 (Updated)	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence	

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence	Project Updates & Next Steps
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.	
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	

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	Update & Next Steps
Waste from OCS Offices	Wasteline team to source solution to accurately measure OCS vs. Customer waste sent to landfill.	Wasteline Manager	31/12/2024	No further action required - measurement of waste from OCS vs. Customer in place.
All	Investigate implications of requesting contractors to provide information on greenhouse gas	Applicable Operations General Managers	31/12/2024	No current implications with requesting contractors to provide information on their emissions.

2.5. STAFF ENGAGEMENT

ENVIRONMENTAL TRAINING & COMMUNICATION

All colleagues and contractors receive training and information during induction to ensure they understand OCS New Zealand's Environmental Management System (EMS) and our emissions reduction commitments. Line managers are responsible for delivering this information as part of the induction process.

The induction covers:

- Awareness of Environmental Policy and Carbon Emission Reduction Targets
- Applicable environmental aspects, potential environmental impact(s), and their control measures
- Designated roles and responsibilities related to the EMS
- Benefits of enhanced environmental performance
- Consequences of non-compliance with EMS requirements or regulatory obligations
- Awareness of emergency procedures (where applicable)
- Environmental incident reporting procedures

Ongoing Training and Review:

Training needs are reviewed regularly during EMS Management Review meetings, with records maintained as meeting minutes.

ONGOING COMMUNICATION ON EMISSIONS REDUCTION COMMITMENTS

Regular updates on our emissions reduction commitments are provided throughout the year via:

- MD Notes: Internal team newsletters
- OCS Group SharePoint
- Monthly / Quarterly Department Newsletters
- OCS Internal and External Social Media Portals – e.g. Facebook, LinkedIn
- OCS ANZ Annual ESG Report
- Toolbox Talks
- Power BI Sustainability Dashboard Portal

These communication channels ensure that all colleagues remain informed, engaged, and accountable in supporting our sustainability goals.

2.6. KEY PERFORMANCE INDICATORS

Headcount as at 31 December 2024:

- Direct Level: 3,366 (Cleaners, Site Managers)
- Indirect level: 167 (Sales, Finance, HR, IT, Training & Development, Admin)

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

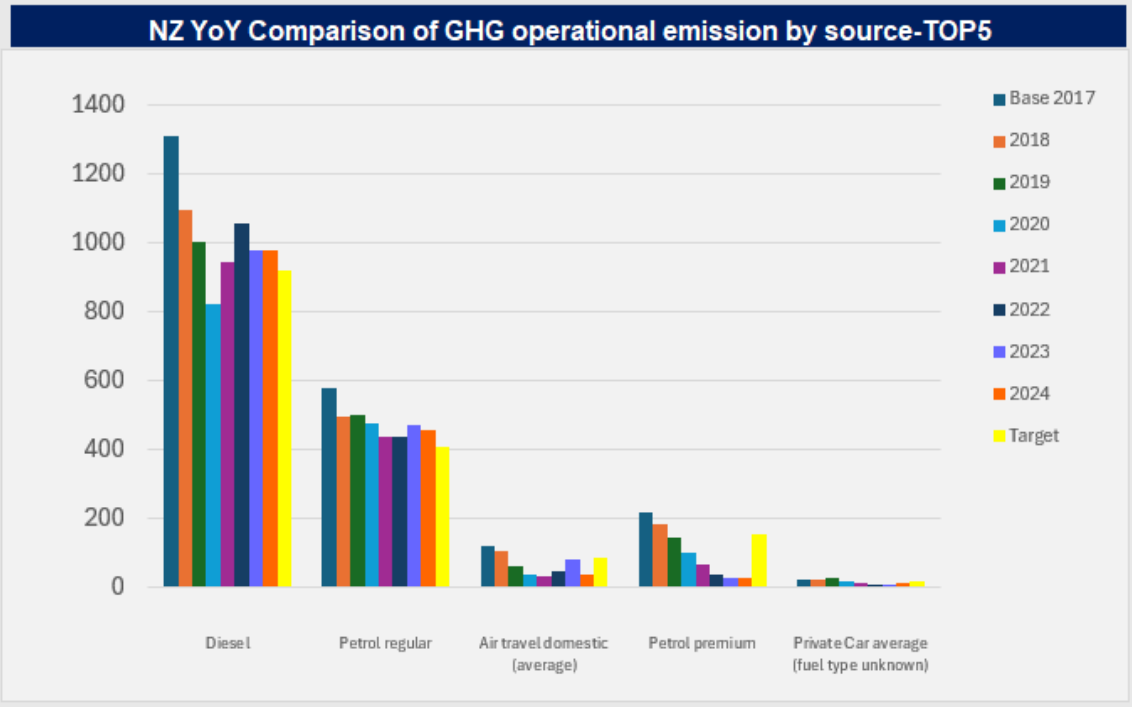

Figure 10: Monitoring and reporting

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)	1,420.62	7.56	27.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,455.87
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	1,420.62	7.56	27.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,455.87

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_2O) emissions (tCO_2e)	Non-anthropogenic biogenic (tCO_2e)
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	3.77	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**	**3.77**	**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	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 Waste 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 0.58%
	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%

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.

[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 Toitū Net Carbon Zero 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 transitioned to Ecotricity as the sole electricity supplier for all our offices across Aotearoa New Zealand. This switch has allowed us to benchmark our carbon footprint and significantly reduce our electricity-related emissions.

As Ecotricity sources 100% renewable energy and offsets its emissions, our electricity usage is already accounted for in their carbon-neutral framework. Consequently, while we cannot separately offset our electricity emissions, this partnership ensures that our energy consumption aligns with our sustainability goals and supports New Zealand's transition to a low-carbon future.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

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

	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

	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 minimus (<1% of estimated total)	High	Supply chain risk	No	No	No	No	Exclude	Magnitude
LPG	De minimus (<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 minimus (<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

	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 minimus (<1% of estimated total)	Low	Supply chain risk	No	No	No	No	Exclude	Magnitude
Telecommunications and internet services	De minimus (<1% of estimated total)	Moderate	New business model opportunity	No	No	No	No	Exclude	Intended Use and Users
Entertainment	De minimus (<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 Aotearoa New Zealand and Australia ESG report 2023 (Cover and Page 59) https://issuu.com/ocsltd/docs/ocs_anz_esg_report_2023

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		
2.3. Emissions reduction targets		TR6.1, TR6.2, TR6.4, TR6.6, TR6.8,
2.4. Emissions reduction projects	9.3.2 b	TR6.8, TR6.11, TR6.12, TR6.13, TR6.14, TR6.15
2.5. Staff engagement		TR6.1, TR6.9
2.6. Key performance indicators		TR6.19
2.7. Monitoring and reporting	9.3.2 h	TR6.2
Appendix 1: Detailed greenhouse gas inventory	9.3.1 f, g	TR4.9, TR4.15
A1.1 Reporting boundaries		
A1.1.1 Emission source identification method and significance criteria	9.3.1 e	TR4.12, TR4.13
A1.1.2 Included emissions sources and activity data collection	9.3.1 p, q 9.3.2 i	TR5.4, TR5.6, TR5.17, TR5.18,
A1.1.3 Excluded emissions sources and sinks	9.3.1 i	TR5.21, TR5.22, TR5.23
A1.2 Quantified inventory of emissions and removals		
A1.2.1 Calculation methodology	9.3.1 m, n, o, t	
A1.2.2 Historical recalculations		
A1.2.3 GHG Storage and liabilities		
A1.2.3.1 GHG stocks held on site		TR4.18
A1.2.3.2 Land-use liabilities	9.3.3.	TR4.19

A1.2.4 Supplementary results		
A1.2.4.1 Carbon credits and offsets	9.3.3.3	
A1.2.4.2 Purchased or developed reduction or removal enhancement projects	9.3.2 c	
A1.2.4.3 Double counting and double offsetting		
Appendix 2: Significance criteria used	9.3.1.e	TR4.12
Appendix 3: Certification mark use		TR3.6
Appendix 4: References		
Appendix 5: Reporting index		