GREENHOUSE GAS EMISSIONS INVENTORY REPORT

Prepared in accordance with ISO 14064-1:2018

Toitū Te Whenua
Land Information New Zealand

Land Information New Zealand

Prepared by (lead author): Keerthi Vijay

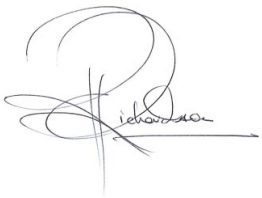
Dated: 01 September 2025

Verification status: Reasonable (category 1 & 2)
Category 3-Limited : Accommodation, Work From Home, Staff Commuting,
Category 3-Reasoanble: Business Travel and Freight
Category 4-Reasoanble: T&D Electricity, natural Gas, Waste
Category 4- Limited: Paper use, Waste water, Water Supply

Measurement period: 01 July 2024 to 30 June 2025

Base year period: 01 July 2019 to 30 June 2020

Approved for release by:



Claire Richardson, Kaihautū Organisational Effectiveness

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AVAILABILITY

Summarised information from this report will be published in our annual report. This report will be made available on our website; it will also be submitted to the Ministry for the Environment as part of the Carbon Neutral Government Programme (CNGP).

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 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 is based on the Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004) and ISO 14064-1:2018 Specification with Guidance at the

Organization Level for Quantification and Reporting of Greenhouse Gas Emissions and Removals[1]. 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.

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.

[1] 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 report for Toitū Te Whenua Land Information New Zealand covering the measurement period 01 July 2024 to 30 June 2025.[2]

LINZ has prepared this inventory, which is a complete and accurate quantification of the amount of GHG emissions that can be directly attributed to LINZ's operations, within the declared boundary and scope for the stated period. The management and reduction plan records our reduction targets and planned initiatives to achieve our goals. This year, staff commute data has been included, which has increased the overall emissions. However, this emission is classified under Scope3 - Other by the Carbon Neutral Government Programme (CNGP), and it does not contribute to CNGP mandatory emissions or affect our emission reduction targets, which for 2024/25 is 21%. This is still well within targets.

Table 1: Inventory summary

Category (ISO 14064-1:2018)	**Scopes (ISO 14064-1:2006)**	**2020**	**2024**	**2025**
Category 1: Direct emissions (tCO_2e)	Scope 1	177.39	181.36	162.14
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	Scope 2	113.09	57.20	68.68
Category 3: Indirect emissions from transportation (tCO_2e)	Scope 3	616.23	341.42	800.59
Category 4: Indirect emissions from products used by organisation (tCO_2e)		35.16	21.63	22.88
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)		6.37	0.00	0.00
Category 6: Indirect emissions from other sources (tCO_2e)		0.00	0.00	0.00
Total direct emissions (tCO_2e)		**177.39**	**181.36**	**162.14**
Total indirect emissions* (tCO_2e)		**770.85**	**420.26**	**892.15**
Total gross emissions* (tCO_2e)		**948.24**	**601.61**	**1,054.29**
Category 1 direct removals (tCO_2e)		0.00	0.00	0.00
Total net emissions (tCO_2e)		**948.24**	**601.61**	**1,054.29**

*Emissions are reported using a location-based methodology.

[2] Throughout this document "emissions" means "GHG emissions". Unless otherwise stated, emissions are reported as tonnes of carbon dioxide equivalent (tCO_2e).

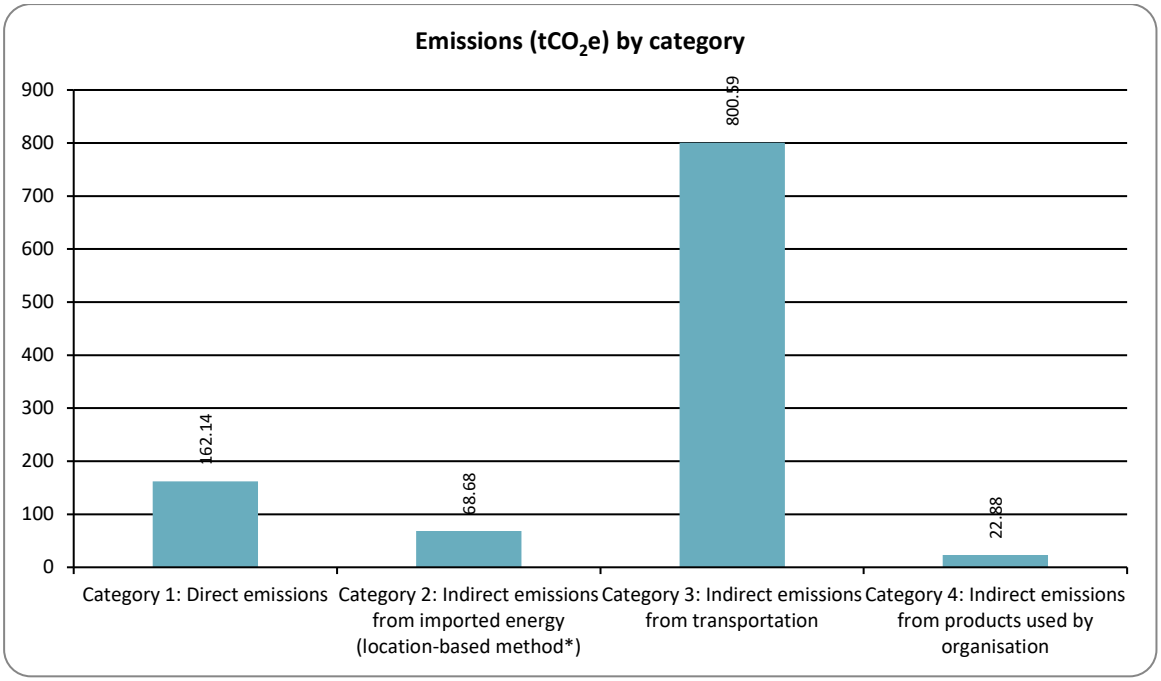

Figure 1: Emissions (tCO_2e) by Category for this measurement period

CHAPTER 1: EMISSIONS INVENTORY REPORT

1.1. INTRODUCTION

This report is the annual greenhouse gas (GHG) emissions inventory and management report for Toitū Te Whenua Land Information New Zealand.

The purpose of this report is to measure our emissions. This report will help us meet our reporting and emissions reduction requirements under the Carbon Neutral Government Programme (CNGP).

The inventory report and any GHG assertions are expected to be verified by a third-party verifier. The level of assurance is reported in a separate Audit Opinion provided to the directors of the entity.

1.2. EMISSIONS INVENTORY RESULTS

Table 2: Emissions inventory summary for this measurement period

Measurement period: 01 July 2024 to 30 June 2025.

Category	Emission Sources	Total emissions (tCO_2e)
Category 1: Direct emissions	Diesel, Petrol regular, Natural Gas distributed commercial	162.14
Category 2: Indirect emissions from imported energy (location-based method*)	Electricity	68.68
Category 3: Indirect emissions from transportation	Air travel domestic (average), Air travel long haul (econ), Air travel long haul (econ+), Air travel short haul (average), Air travel short haul (econ), Air travel short haul b/f class, Aircraft - Aérospatiale/Alenia ATR 72, Aircraft - Airbus A320, Aircraft - Cessna Light Aircraft, Aircraft - De Havilland Canada DHC-8-300, Aircraft - Pilatus PC-12, Aircraft - Saab SF-340, Bus travel (average), Bus travel (electric), Bus/Coach travel (long distance), Car Average (unknown fuel type), Car Large (petrol 2000-2999cc) - 2015-2020, Car Medium (petrol 1600-2000cc) - 2015-2020, Car Medium (petrol PHEV 1600-2000cc) - electricity consumption - 2015-2020, Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - 2015-2020, Car Micro (petrol under 1350cc) - 2015-2020, Ferry travel (car passengers), Freight (pre-verified tCO_2-e), Rail travel (international), Taxi (regular) Accommodation - Australia, Accommodation - Belgium, Accommodation - France, Accommodation - Germany, Accommodation - Indonesia, Accommodation - Italy, Accommodation - Japan, Accommodation - Netherlands, Accommodation - New Zealand, Accommodation - Philippines, Accommodation - Singapore, Accommodation - Spain, Accommodation - United Kingdom, Accommodation - United States, Bus travel (average), Car Average (diesel), Car Average (hybrid), Car Average (petrol), Car Average (PHEV petrol - electricity consumption), Car Average (PHEV petrol), Car Average (unknown fuel type), Car EV - average, Motorcycle, Rail metropolitan (average), Taxi (regular), Working from home	800.59
Category 4: Indirect emissions from products used by organisation	Electricity distributed T&D losses, Waste landfilled LFGR Mixed waste, Natural Gas distributed T&D losses	22.88

Category	Emission Sources	Total emissions (tCO_2e)
	Paper use - default, Wastewater for treatment plants (average), Water supply	
Category 5: Indirect emissions associated with the use of products from the organisation		0.00
Category 6: Indirect emissions from other sources		0.00
Total direct emissions		**162.14**
Total indirect emissions*		**892.15**
Total gross emissions*		**1,054.29**
Category 1 direct removals		0.00
Total net emissions		**1,054.29**
Emissions intensity		
Operating revenue (gross tCO_2e / $Millions)		4.45

*Emissions are reported using a location-based methodology.

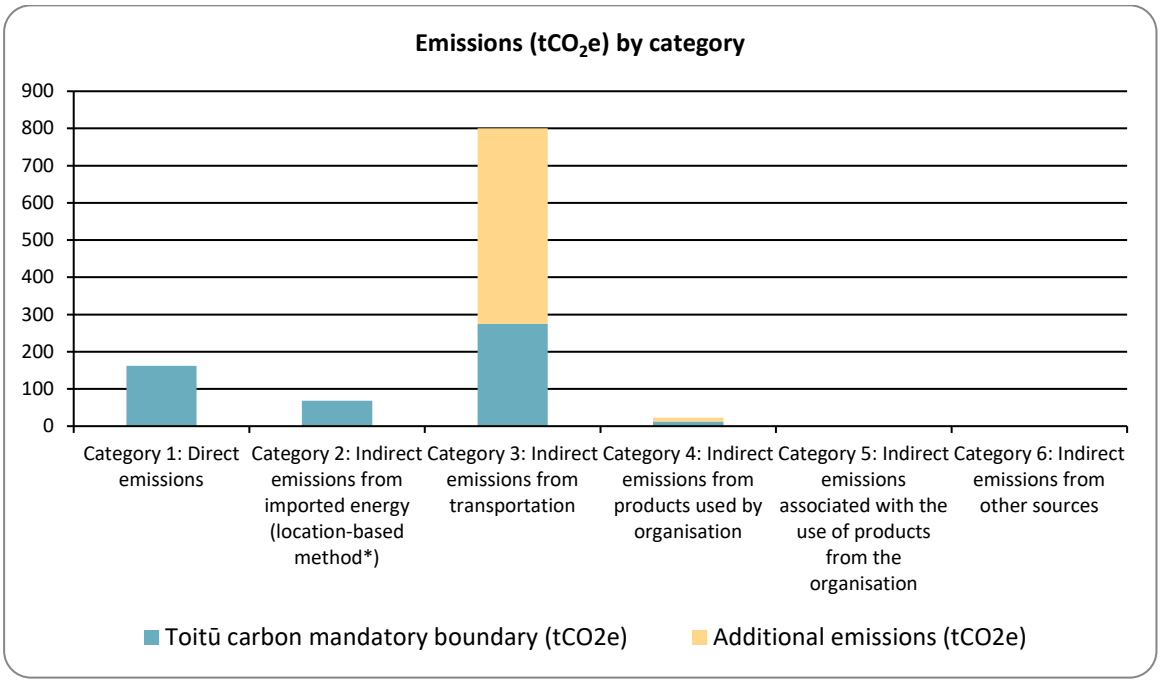

Figure 2: Emissions (tCO_2e) by category

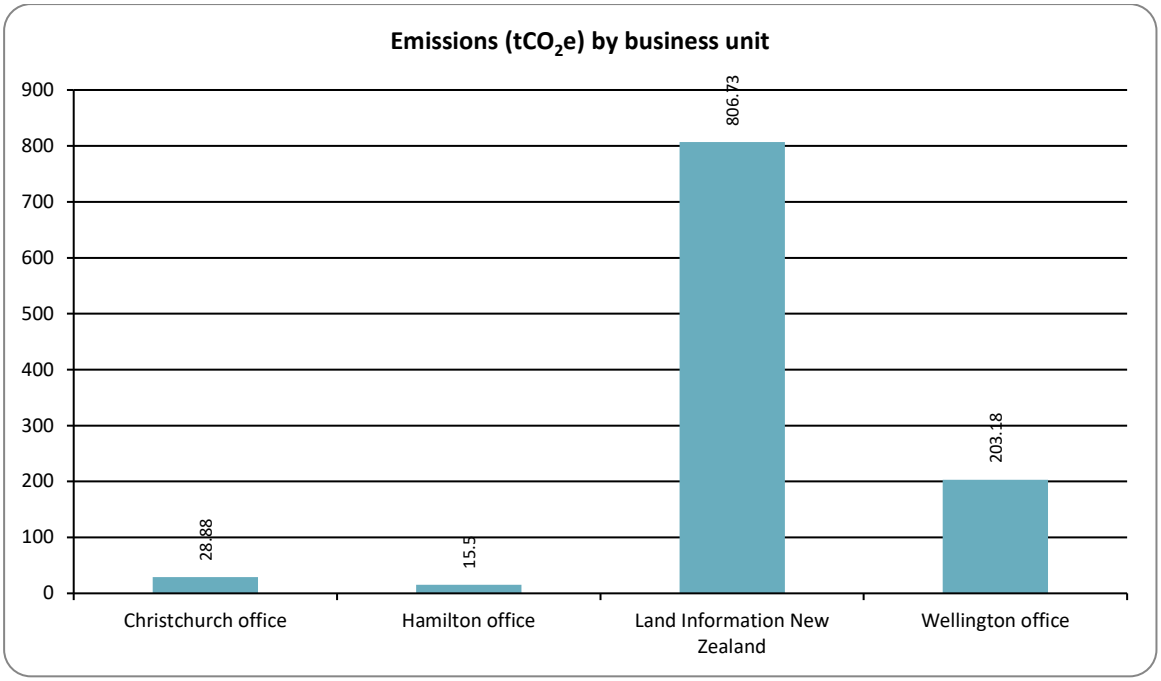

Figure 3: Emissions (tCO_2e) by business unit

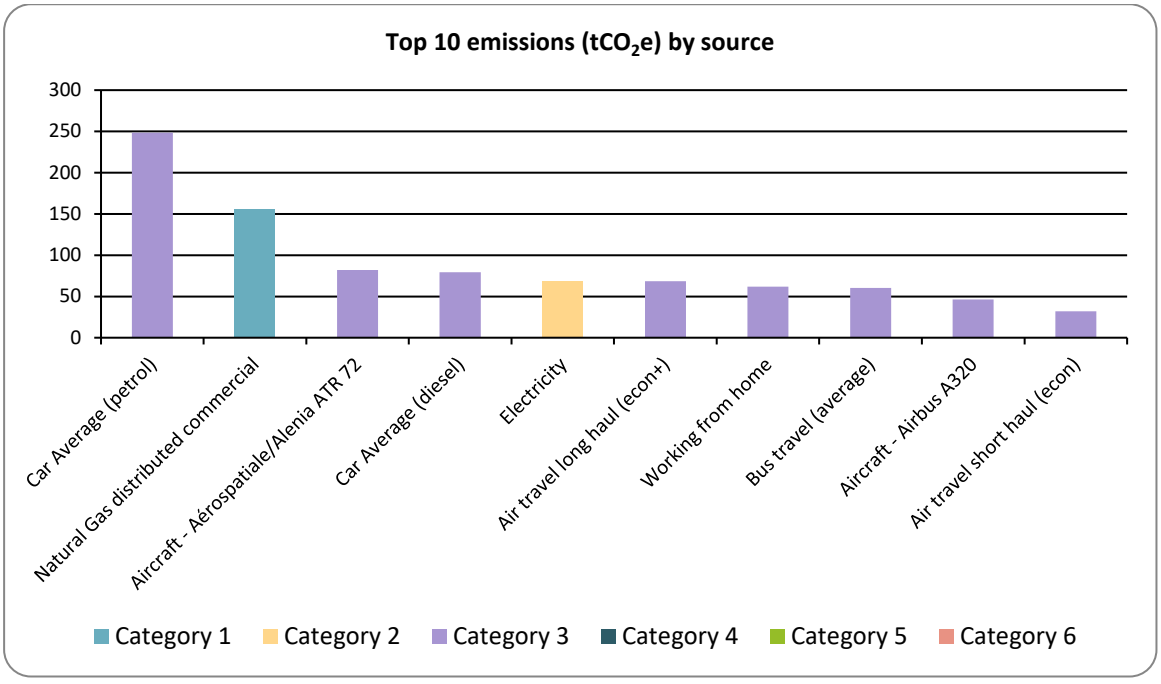

Figure 4: Top 10 emissions (tCO_2e) by source

1.3. ORGANISATIONAL CONTEXT

1.3.1. Organisation description

LINZ is the government's lead agency for property, and location information, Crown property, and regulating overseas investment – working across land, sea, data, and regulatory areas.

LINZ plays many roles across the property rights, location and land use systems: as a regulator ensuring fair and effective frameworks; as an innovator leveraging technology and data to drive future opportunities; as an enabler supporting economic, environmental and social outcomes; as a steward safeguarding Crown assets for future generations; and as a trusted adviser, providing insights to government, industry and the public. Our core roles and responsibilities are in:

- Property Rights
- Location and property information
- Crown Estate
- Māori-Crown relations
- Overseas Investment.

Our purpose is to deliver a trusted land, geospatial and property system that drives innovation, stability and growth for New Zealand.

The whakataukī that inspires us:

Whatungarongaro te tangata toitū te whenua.

People come and go, but the land remains.

LINZ has staff and contractors based in offices in Wellington, Christchurch, and Hamilton. As at 30 June 2025, LINZ has 820 staff (FTE) and 88 contractors.

Commitment

LINZ is an agency that understands the role sustainability has in New Zealand's future. We are committed to measuring and reporting our carbon emissions and taking action to reduce them. We want to make continuous improvements, increasing the energy efficiency of our facilities and reducing the impact on our supply chains. We will use policy changes and raise awareness to change staff behaviours. We aim to meet our CNGP obligations and ensure we are doing our part to respond to climate change.

GHG Reporting

This report is a key part of our emissions reduction and sustainability programme. In addition to complying with our CNGP obligations, it enables us to understand our emissions, identify where we need to make changes, and raise awareness across LINZ.

Climate Change Impacts

Climate change affects us all, and the public sector is required to aim for, and where possible, demonstrate best practices in this area. As property managers, responsible for residential and commercial properties, including properties in the Landbank for Treaty settlements, we need to understand the impacts of climate change across New Zealand. Work and services LINZ delivers help to provide insights and information on the impacts of climate change on land and sea. LINZ also has an active role in coordinating and promoting the use of geographic data to support New Zealand in preparing for and responding to emergency events.

1.3.2. Statement of intent

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

Intended use and users

This inventory will be used to meet our CNGP obligations. As part of the public sector, there is an expectation for responsible leadership with respect to managing our climate change impacts. Our organisation must reduce its emissions, and to do this, it needs the inventory to inform its short-term and long-term operational decisions. There is an increasing awareness of environmental and climate change issues, and organisational commitment to these issues is increasingly expected by staff, particularly younger people entering the workforce.

This report will inform senior management so that they can lead the required changes our organisation needs to make to reduce emissions. CNGP requires us to publish key data publicly in our annual report, as well as provide our inventory to the Ministry for the Environment.

Other schemes and requirements

This inventory is required to meet CNGP commitments.

1.3.3. Person responsible

Claire Richardson, Kaihautū Organisational Effectiveness, is responsible for overall emission inventory measurement and reduction performance, as well as reporting results to top management. Claire Richardson, Kaihautū Organisational Effectiveness, 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

Keerthi Vijay - Data & Business Analyst

Kevin Van Der Watt - Data and Business Analyst - Delivery Capability

Craig Reid - Business Specialist - Property and Facilities

Lesley-Ann Watson - Business Partner - Commercial

Vivek Lala - Business Partner - Finance

External suppliers who provided data

Staff involved in preparing the data and reports attended CNGP presentations and cross-government working groups. The data was collected and prepared by an experienced data analyst with prior knowledge of GHG emissions, and subject matter experts for various data sets were consulted as required. Our Business Specialist of Property and Facilities has a good amount of experience in the Property and Facilities department and manages day-to-day operations, oversees maintenance and repairs, and ensures compliance with regulations.

Top management commitment

Senior leadership will demonstrate commitment by enabling and supporting the changes required to reduce our emissions. They will lead by example and promote a culture of sustainability at LINZ.

Management involvement

Management gave approval for staff to collect and prepare the data required for this inventory. This report requires management approval and commitment to be finalised and incorporated into the work programme at LINZ.

1.3.4. Reporting period

Base year measurement period: 01 July 2019 to 30 June 2020

Our base year is July 2019 - June 2020, as this was when we began measuring our carbon emissions. We acknowledge that this may not be a "typical" year as March - June were impacted by COVID-19 lockdowns.

Measurement period of this report: 01 July 2024 to 30 June 2025

Reporting will be done annually.

Our reporting period aligns with our financial year and runs from July to June.

1.3.5. Organisational boundary and consolidation approach

An operational control consolidation approach was used to account for emissions.[3]

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

Justification of consolidation approach

Organisational boundaries for the base year were set with reference to the methodology described in the GHG Protocol and ISO 14064-1:2006 standards. We continue to use the operational control consolidation approach to account for our emissions, as it makes the most sense, as we do not have any part-holding of other companies/businesses.

Organisational structure

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

LINZ is structured into the following business groups:

Office of the Chief Executive

Digital Delivery

Customer Delivery

Organisational Effectiveness

Our business groups may be spread across any of our offices and can also include people who only work remotely. The locations of our offices are shown below:

Christchurch Office - 112 Tuam Street, Christchurch 8011

Hamilton Office - Level 3, 65 Bryce Street, Hamilton 3204

Wellington Office - Level 5-10, 155 The Terrace, Wellington 6011

Note: the revenue used to calculate our $ operating revenue KPI is for the whole organisation, not just office work.

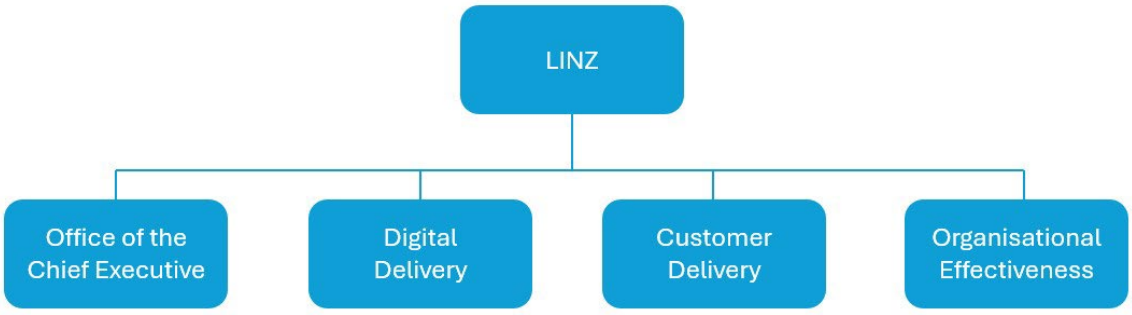

Figure 5: Organisational structure

[3]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.

Table 3. Brief description of business units, sites and locations included in this emissions inventory

Company/Business unit/Facility	Physical location	Description
Christchurch Office	112 Tuam Street, Christchurch 8011	All our business functions, whether they are core operational functions or digital and enabling functions, may be carried out at this office.
Hamilton Office	Level 3, 65 Bryce Street, Hamilton 3204	All our business functions, whether they are core operational functions or digital and enabling functions, may be carried out at this office.
Wellington Office	Level 5-10, 155 The Terrace, Wellington 6011	All our business functions, whether they are core operational functions or digital and enabling functions, may be carried out at this office.

1.3.6. Excluded business units

N/A

CHAPTER 2: EMISSIONS MANAGEMENT AND REDUCTION REPORT

2.1. EMISSIONS REDUCTION RESULTS

Our CNGP mandatory emissions for this year have slightly increased, by 1% compared to the last year. This rise is primarily due to updated emission factors from the Ministry for the Environment (MfE), with a 9.3% increase for electricity and a significant 39.1% increase for working from home, meaning these activities were calculated to produce more emissions than in previous years. This is balanced by the emission factor for natural gas, which went down 12.9%.

Although total gross emissions have risen more noticeably, this is largely due to the inclusion of staff commute data, which is the estimation of emissions generated by staff travelling to and from work. This new data source was reported on for the first time this year. This addition has increased overall emissions compared to our base year. However, because staff commute is classified under Scope 3 - Other, it does not contribute to CNGP mandatory emissions or affect our emission reduction targets, which for 2024/25 is 21%.

Importantly, Category 1 emissions have declined. Business travel-related emissions have generally decreased, with the exception of a slight increase in international air travel. Notably, domestic air travel emissions have reduced year-on-year. An annual air travel plan was reviewed and approved at the executive level, with emissions reduction goals as a key consideration. There is also a continued focus on prioritising domestic travel to support these goals.

Table 4: Comparison of historical GHG inventories

Category	2020	2021	2022	2023	2024	2025
Category 1: Direct emissions (tCO_2e)	177.39	197.00	181.87	207.34	181.36	162.14
Category 2: Indirect emissions from imported energy (location-based method*) (tCO_2e)	113.09	115.87	104.43	45.49	57.20	68.68
Category 3: Indirect emissions from transportation (tCO_2e)	616.23	195.85	134.34	354.30	341.42	800.59
Category 4: Indirect emissions from products used by organisation (tCO_2e)	35.16	36.10	29.88	25.64	21.63	22.88
Category 5: Indirect emissions associated with the use of products from the organisation (tCO_2e)	6.37	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
Total direct emissions (tCO_2e)	**177.39**	**197.00**	**181.87**	**207.34**	**181.36**	**162.14**

Category	2020	2021	2022	2023	2024	2025
Total indirect emissions* (tCO_2e)	**770.85**	**347.83**	**268.64**	**425.43**	**420.26**	**892.15**
Total gross emissions* (tCO_2e)	**948.24**	**544.82**	**450.51**	**632.77**	**601.61**	**1,054.29**
Category 1 direct removals (tCO_2e)	0.00	0.00	0.00	0.00	0.00	0.00
Total net emissions (tCO_2e)	**948.24**	**544.82**	**450.51**	**632.77**	**601.61**	**1,054.29**
Emissions intensity						
Operating revenue (gross tCO_2e / $Millions)	5.88	2.90	1.92	2.37	2.70	4.45
Operating revenue (gross mandatory tCO_2e / $Millions)	5.59	2.44	1.61	2.09	2.35	2.19

*Emissions are reported using a location-based methodology.

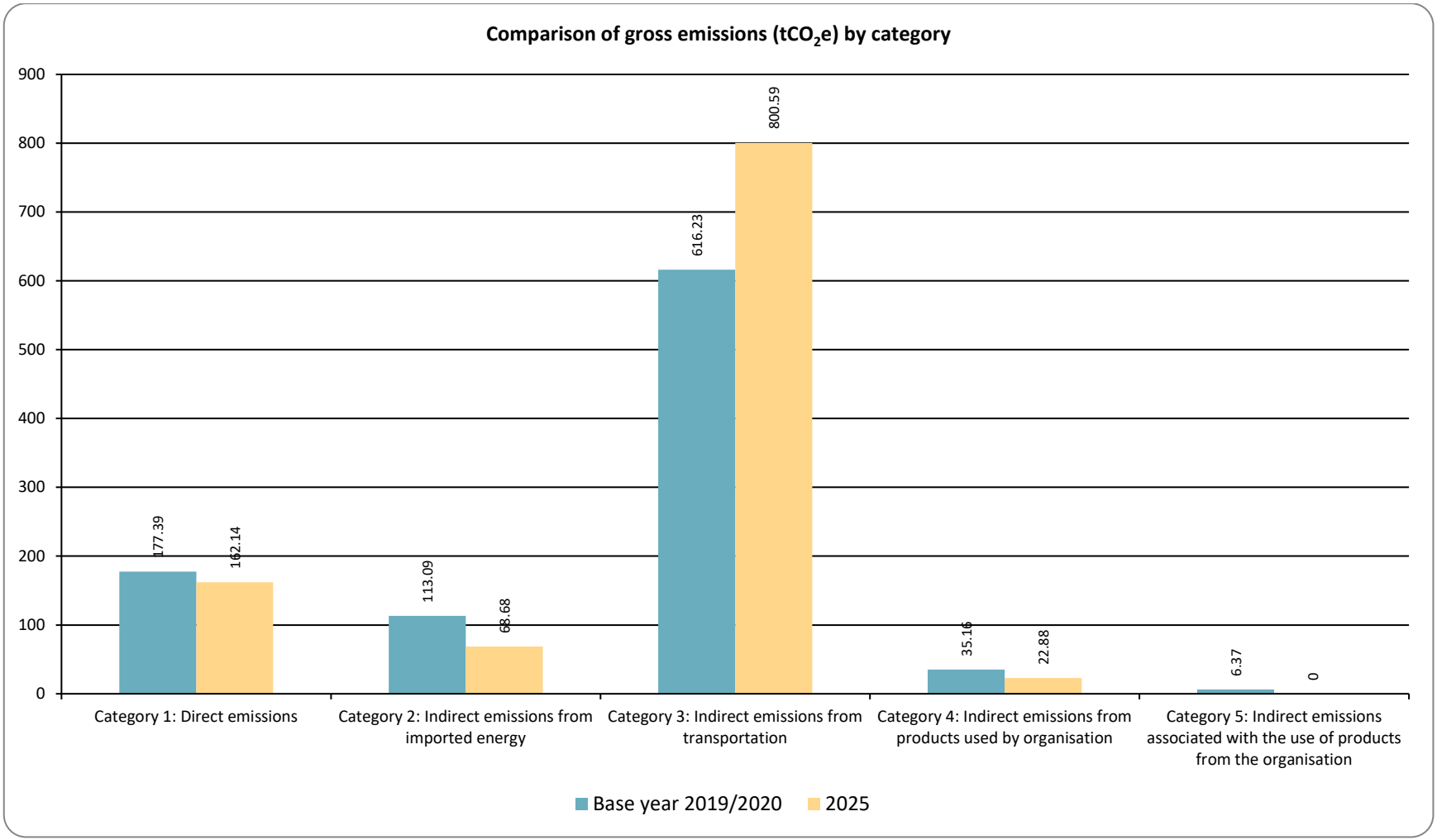

Figure 6: Comparison of gross emissions (tCO_2e) by category between the reporting periods

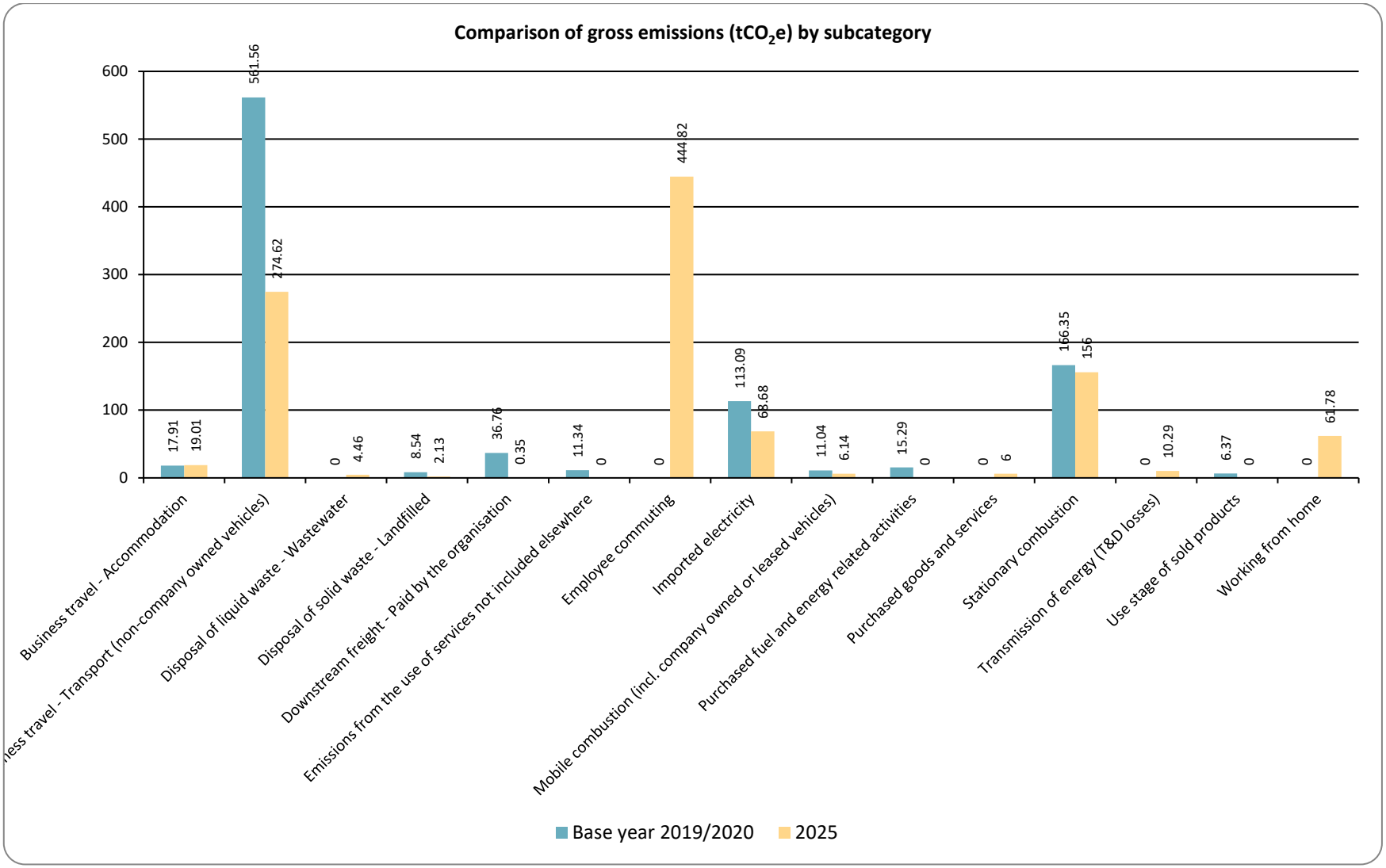

Figure 7: Comparison of gross emissions (tCO_2e) by subcategory between the reporting periods

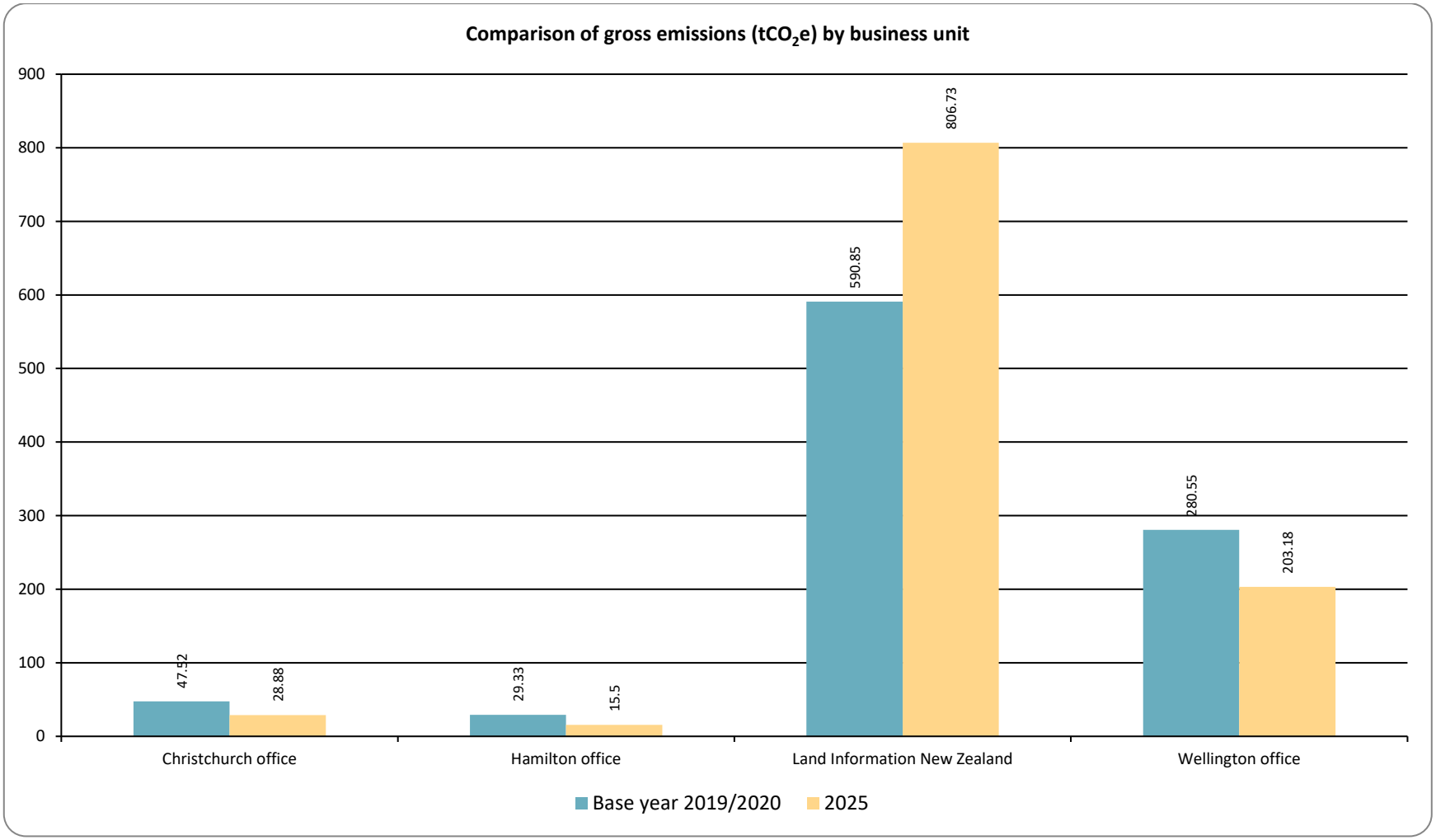

Figure 8: Comparison of gross emissions (tCO_2e) by business unit between the reporting periods

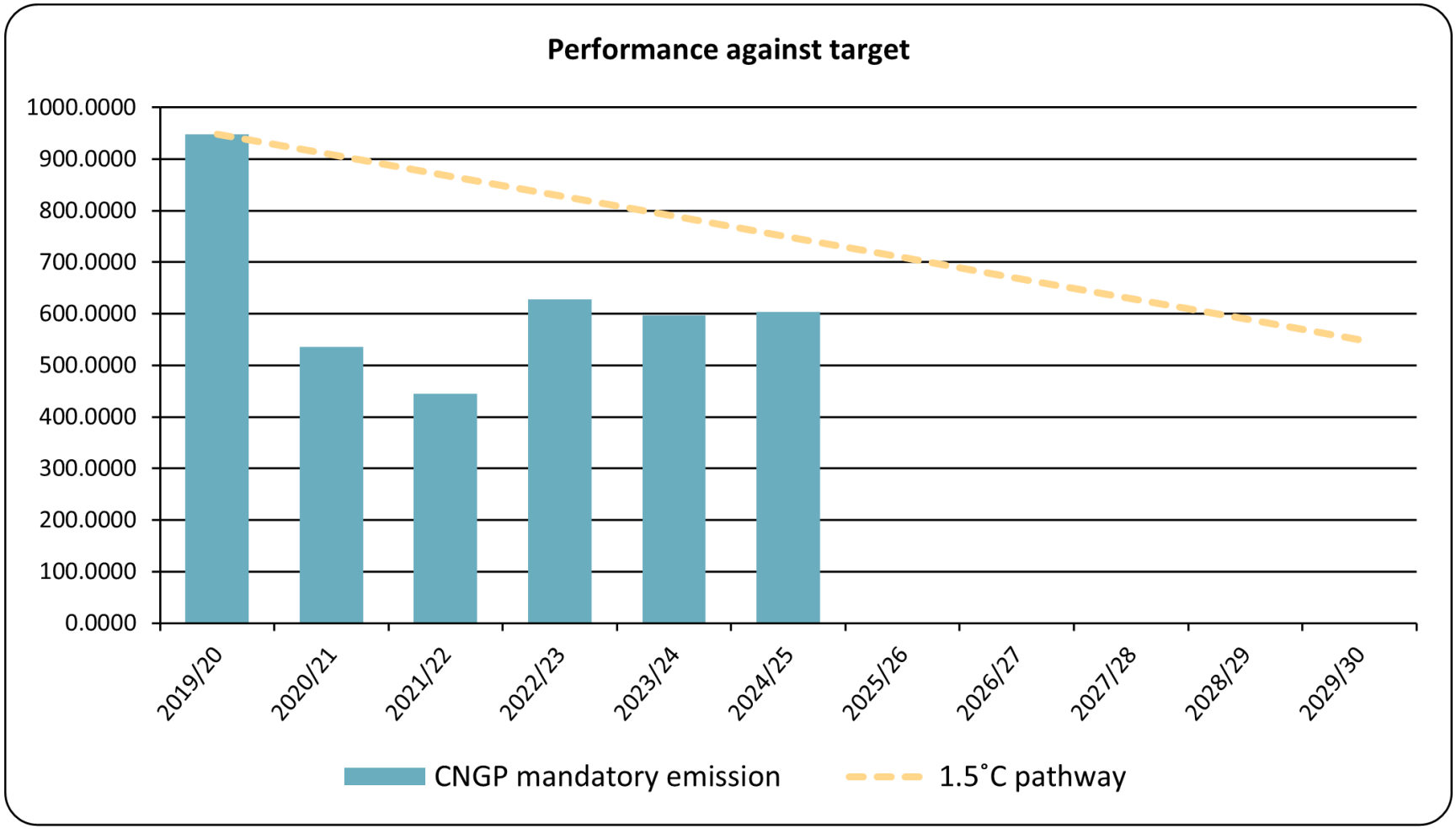

Figure 9: Performance against target since base year

Table 5. Performance against plan

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Current performance (tCO_2e)	Current performance (%)	Comments
CNGP mandatory emissions	July 2019 - June 2020	30/06/2025	Absolute	604	36% reduction	The target was met ahead of schedule, with a 36% reduction in CNGP mandatory emissions from the base year - surpassing the 21% reduction goal set for 2024/25. This reflects a strong ongoing process despite minor year-on-year increases.
CNGP mandatory emissions	July 2019 - June 2020	30/06/2030	Absolute	604	36% reduction	We are tracking well toward the target of a 42% reduction in CNGP mandatory emissions. With a 36% reduction already achieved from the base year, we are well positioned to meet the long-term goal, provided current efforts and initiative continue.
Electricity (including T&D losses)	July 2019 - June 2020	30/06/2024	Absolute	74	40% reduction	This target was met last FY. Various initiatives to improve energy efficiency in our offices contributed to this, including installing LED lighting and sensors for lighting in the Wellington office.
Natural Gas (including T&D losses)	July 2019 - June 2020	30/06/2027	Absolute	161	12% reduction	We were unable to influence this reduction in our current building in Wellington as a result of the shared ownership arrangements. This target of a 100% reduction was set based on a planned change to relocate to buildings with a higher NABERS|NZ rating. No change have yet occurred; however, options are being considered in Wellington for when the lease expires in late-2026.
Emissions from Flights	July 2019 - June 2020	30/06/2025	Absolute	260	49% reduction	The 25% reduction target for flight emissions has been exceeded, with a 49% reduction achieved from the base year. This was accomplished despite a year-on-year increase in international travel, supported by a continued reduction in domestic air travel.
Petrol & Diesel for fleet vehicles	July 2019 - June 2020	30/06/2024	Absolute	6	45% reduction	This target was not met even though more efficient vehicles were used. Our fleet vehicles are used for field-based work. They were mostly used for carrying out inspections of properties, including demolition sites and Pastoral leases, and meeting our health and safety obligations by assessing work being undertaken on LINZ's behalf. These activities are necessary to deliver services or meet our obligations.

2.2. SIGNIFICANT EMISSIONS SOURCES

Significant sources

Air travel, and travel in general, has been identified as a key focus area, and the priority is to continue making changes. Our travel policy has been revised, and reducing travel-related emissions is a focus for us.

Natural gas is one of our top emissions sources; however, we are unable to influence this in our current building in Wellington as a result of the shared ownership arrangements, which limit our ability to implement an alternative.

Electricity is a significant source of emissions. We have made improvements in this area, and we actively seek ways to become more energy efficient in all our office spaces.

Emissions related to working from home make up a noticeable portion of our emissions. In the last few years, flexible working has become part of our way of working.

Activities responsible for generating significant emissions

As outlined in the table in section 2.1, emissions are generated from a range of activities, particularly travel. Flights and other modes of transport are used for various operational purposes, including conducting fieldwork and property inspections, fulfilling health and safety responsibilities by overseeing work carried out on behalf of LINZ, and engaging with iwi partners and customers across New Zealand. Inter-office travel also contributes to emissions, as staff connect in person across locations or attend meetings with external stakeholders. During FY 2024/25, there was a strong emphasis on prioritising travel for essential external engagement.

A significant new source of emissions this year is staff commuting, which has been included in our reporting for the first time. This addition has had a notable impact on our overall emissions profile.

Office operations also contribute to emissions. Our Wellington office uses natural gas for heating and hot water, while electricity consumption across all three offices contributes to our carbon footprint. Additional emissions arise from essential services such as water supply, wastewater treatment, and waste management required to maintain office functionality.

Influences over the activities

The COVID-19 pandemic demonstrated that our operations can continue effectively with reduced travel, supported by improved online collaboration tools. This shift has encouraged more deliberate decision-making around travel, with clear criteria guiding when and how travel is necessary. Efficiency in travel planning - including the use of public transport, such as promoting the airport bus in Wellington - has also contributed to reducing emissions.

While travel can be minimised, some remains essential for LINZ to fulfil its responsibilities, including international trips to meet international delegates, delivering services across New Zealand, meeting Treaty Settlement responsibilities, and engaging with experts and stakeholders in person.

Building energy efficiency has also influenced our emission profile. Improvements in electricity usage have been achieved, and further opportunities are being explored, such as upgrading our current premises or relocating to buildings with higher NABERS|NZ ratings. Additionally, evolving workplace practices, including flexible working arrangements, will continue to shape how we use office space.

Staff commute has emerged as a significant contributor to emissions. Raising awareness and encouraging the use of public transport and cycling will be key strategies to help reduce this impact going forward.

Significant sources that cannot be influenced

We are one of several tenants in our Wellington building. While we remain in this building, emissions from natural gas are largely outside of our control, as responsibility for this sits with the Property Manager.

2.3. EMISSIONS REDUCTION TARGETS

The organisation is committed to managing and reducing its emissions. Table 6 provides details of the emission reduction targets to be implemented. These are 'SMART' targets (specific, measurable, achievable, realistic, and time-constrained).

Overall reduction targets for 2025 and 2030 have been set in accordance with the CNGP simplified method of defining '1.5°C-consistent' levels of reduction and are consistent with the intent of the Zero Carbon Act and the Paris Agreement of limiting global warming to 1.5°C above pre-industrial levels.

Reviewing our emissions shows that there is a reduction potential within LINZ.

The New Zealand Government is committed to making government office buildings energy efficient, and this is a key area of focus for us. NABERS|NZ rating assessments have been done for all three offices and have shown that there are improvements that can be made, especially in our Wellington office. Implementing the required changes will be done over time, but the foundations have already been laid through work programmes within the organisation.

Travel is the other big focus for us, and managing our travel across all modes of transport will be critical for us to meet our reduction targets. Travel is made up of interconnected elements; for example, many taxi rides are to and from airports, so reducing the number of flights should have a flow-on effect and reduce emissions from taxi trips.

We have reduced our CNGP mandatory emissions by 36% from the base year, exceeding our 2024/25 target of a 21% reduction and positioning us well to meet the 2029/30 target of 42%. Some targets are based on planned changes and were not expected to be met this year. For example, a 12% reduction in natural gas emissions was recorded, but the full transition is dependent on a change that has not yet occurred.

We have met the target for flight emissions, achieving a 49% reduction against a 25% target, supported by revised travel policies and reduced domestic travel. Electricity emissions have also significantly improved, with the 20% target met last financial year and a 40% reduction now achieved—driven by energy efficiency initiatives like LED lighting and sensor installations.

The target for petrol and diesel use in fleet vehicles was not met, with a 45% reduction achieved against a 50% goal. However, most travel associated with this source is essential for field-based work and fulfilling health and safety obligations. Improvements in data accuracy have contributed significantly to measured reductions, and it's important these gains are maintained going forward.

Table 6. Emission reduction targets

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
CNGP Mandatory emissions	July 2019 - June 2020	30/06/2025	Absolute	All Categories	21% reduction	Baseline: 948 tCO_2e Reduction of: 199 tCO_2e	Absolute emissions	Claire Richardson, Kaihautū Organisational Effectiveness	Target set in accordance with the CNGP guidance for '1.5°C-consistent' levels of reduction. We believe that there is reduction potential in LINZ to meet this target.
CNGP Mandatory emissions	July 2019 - June 2020	30/06/2030	Absolute	All Categories	42% reduction	Baseline: 948 tCO_2e Reduction of: 199 tCO_2e	Absolute emissions	Claire Richardson, Kaihautū Organisational Effectiveness	Target set in accordance with the CNGP guidance for '1.5°C-consistent' levels of reduction. This will be a more challenging target with potential changes in technology likely to be a factor in combination with other planned initiatives.
Electricity (including T&D losses)	July 2019 - June 2020	30/06/2024	Absolute	Category 2 & Category 4 (T&D losses)	20% reduction	Baseline: 124 tCO_2e Reduction of: 25 tCO_2e	Absolute emissions	Craig Reid, Business Specialist - Property and Facilities	Installation of LED lighting in our Wellington office and other efficiency improvements should lead to savings. Target based on estimated savings for changes to LED lights by comparing electricity consumption for the office floor that had LED lighting with floors that did not have them installed in the base year. Note this target excludes electricity from working from home.
Natural Gas (including T&D losses)	July 2019 - June 2020	30/06/2027	Absolute	Category 1 & Category 4 (T&D losses)	100% reduction	Baseline: 182 tCO_2e Reduction of: 182 tCO_2e	Absolute emissions	Craig Reid, Business Specialist - Property and Facilities	Target based on moving to premises that do not use natural gas for heating. The move may occur in 2026, with reductions seen in the following year's data.
Emissions from Flights	July 2019 - June 2020	30/06/2025	Absolute	Category 3	25% reduction	Baseline: 513 tCO_2e	Absolute emissions	Claire Richardson, Kaihautū Organisational Effectiveness	Target based on adopting a reduction of 5% of baseline each year to give a 25% reduction by 2025. Note that this target includes both domestic New Zealand and overseas flights.

Target name	Baseline period	Target date	Type of target (intensity or absolute)	Categories covered	Target		KPI	Responsibility	Rationale
						Reduction of: 128 tCO_2e			
Petrol & Diesel for fleet vehicles	July 2019 - June 2020	30/06/2024	Absolute	Category 1	50% reduction	Baseline: 11 tCO_2e Reduction of: 5.5 tCO_2e	Absolute emissions	Procurement	Fleet optimisation carried out regularly will lead to a reduction of emissions by utilising more efficient vehicles. This reduction assumes similar vehicle usage in the future and no changes in demand. Fleet optimisation carried out regularly will lead to a reduction of emissions by utilising more efficient vehicles. This reduction assumes similar vehicle usage in the future and no changes in demand.

2.4. EMISSIONS REDUCTION PROJECTS

In order to achieve the reduction targets identified in Table 6, specific projects have been identified to achieve these targets, and are detailed in Table 7 below.

Table 7. Projects to reduce emissions

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
Reduce air travel	Continue to build a more consistent enterprise approach to travel including enterprise reporting on travel spend and emissions to improve oversight across the organisation to ensure we only travel when we need to, and that we choose efficient and environmentally friendly options when we do travel.	Claire Richardson, Kaihautū Organisational Effectiveness	Ongoing	Could collect more consistent data about why we travel.	None anticipated	n/a

Objective	Project	Responsibility	Completion date	Potential co-benefits	Potential unintended consequences	Actions to minimise unintended consequence
	Educate our travel approvers to ensure all factors, including emissions, are considered when planning and approving travel.	Claire Richardson, Kaihautū Organisational Effectiveness	Ongoing	Greater staff awareness about the emissions related to travel.	None anticipated	n/a
Reduce emissions from rental car use	Work with suppliers to book EVs as a default preference when renting cars as per our travel policy. Note that there may be circumstances where an EV is not appropriate for our needs. Note that the EV rental fleet is limited, however it is growing, and we should continue to request this option.	Craig Reid, Business Specialist - Property and Facilities Lesley-Ann Watson, Procurement Advisor	Ongoing	Suppliers will change the makeup of their fleet to meet demand.	None anticipated	n/a
Reduce emissions from fleet vehicles	We will review our fleet annually or if our needs or available technology changes. The last fleet optimisation review was in 2023.	Craig Reid, Business Specialist - Property and Facilities	Ongoing	None anticipated	None anticipated	n/a
Reduce electricity & natural gas usage in our offices	Standardise office fitout, e.g. standardise monitors to energy efficient models. Do this in bulk when we go to new building, current practice is to replace items as required.	Craig Reid, Business Specialist - Property and Facilities	Ongoing	None anticipated	None anticipated	n/a
	We are currently looking at options for new premises for our Wellington and Hamilton offices and have set a criterion that allows us to achieve the All of Government (AoG) requirements for CNGP and Government Property Group (GPG) requirements for modern office developments. They include achieving a five-star NABERS|NZ rating for the new building.	Bruse Simpson, Head of Business and Commercial	Ongoing	Adoption of the GPG's 8 principles for office design will create modern agile offices for our staff.	None anticipated	n/a
Influence our service providers and suppliers to consider environmental impacts	Ongoing review of our service and supply chains to choose sustainable and environmentally conscious options. This aligns with the government procurement broader outcomes framework.	Craig Reid, Business Specialist - Property and Facilities	Ongoing	Supporting local social enterprises and influencing suppliers.	None anticipated	n/a

Table 8 highlights emission sources that have been identified for improving source the data quality in future inventories.

Table 8. Projects to improve data quality

Emissions source	Actions to improve data quality	Responsibility	Completion date
Travel	Implement a drop down rather than free text for travel reason	Lesley-Ann Watson, Procurement Advisor	Completed
Water supply	Investigate feasibility of installing water meters in our Christchurch and Hamilton offices.	Craig Reid, Business Specialist - Property and Facilities	Completed
Wellington office utilities	Review methodology for measuring and apportioning water, gas and electricity in the Wellington office. Smart Power are working with us to assess the billing and may make some recommendations.	Craig Reid, Business Specialist - Property and Facilities	Ongoing
General	Work with accounts payable to improve coding for MasterCard and reimbursement claims.	Keerthi Vijay, Data & Business Analyst	Ongoing
General	Work with suppliers to get data supplied regularly in a useful format where possible, e.g. set up recurring reports or get access to self-service downloadable data.	Various team members	Ongoing

2.5. STAFF ENGAGEMENT

We publish news stories on our intranet on sustainability initiatives, and our annual report will include key points from this report. We have developed resource pages on waste reduction and on the CNGP including our targets and initiatives. We regularly update our staff on travel guidance.

We include an introduction to sustainability to our staff induction and have information in our new starter induction handbook. We have also incorporated environmental and climate change considerations affected into our planning and reporting processes.

2.6. KEY PERFORMANCE INDICATORS

Table 9. Key Performance Indicators (KPIs).

KPI	Rationale of using the additional KPI
N/A	N/A

2.7. MONITORING AND REPORTING

Our emissions must be reported annually as part of the CNGP which will provide a key check point to assess our progress. During the year the business and commercial and sustainability teams will report to senior management to ensure that planned initiatives are on track and that emissions are in line with expectations. The emissions reporting team and relevant operational teams will monitor activity as we receive information throughout the year.

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 Toitū Te Whenua Land Information New Zealand.xls).

Table 10. 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	155.57	0.36	0.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.00
Mobile combustion (incl. company owned or leased vehicles)	6.02	0.02	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.14
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	161.59	0.38	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	162.14

Table 11. 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	5.89	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**	**5.89**	**0.00**

A1.1 REPORTING BOUNDARIES

A1.1.1 Emission source identification method and significance criteria

The GHG emissions sources included in this inventory were identified with reference to the methodology described in the GHG Protocol and ISO 14064-1:2018 standards.

The inventory from the previous year was reviewed with relevant people including facilities, procurement, and finance staff to check for any new emissions sources or changes to previously reported sources. We also checked for changes in CNGP requirements and added CNGP mandatory and common emission sources if not previously reported.

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 listed in Table 2.

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 12 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.

A carbon reporting lead was appointed and a team established. A spreadsheet was set up to record decisions made around scope, inclusions and exclusions, as well as documentation with details on each data source.

As part of continuous improvement, data sources were reviewed, and changes and improvements identified.

Documentation for each source includes who, how and where the data comes from with key contact persons recorded. Any required calculations or conversions for entry into the management tool are noted as well as any assumptions and uncertainties.

Original emails from suppliers are saved in the relevant folders along with spreadsheets containing our calculations and any additional documentation on our methodology. A consolidated workbook for each year has been set up.

All documentation is stored in our document management system which complies with the public records act.

Table 12. 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	Stationary combustion	Natural Gas distributed commercial	Natural gas is metered for the whole building, which we share with other tenants, and is a common service that is pro-rated across the tenants. The calculation used to calculate the LINZ share of natural gas is based on how the landlord calculates our invoices. We cannot be certain that this method accurately reflects our actual usage.	N/A - the most accurate emission factor was used.	N/A
	Mobile combustion (incl. company owned or leased vehicles)	Diesel, Petrol premium, Petrol regular, Petrol	Assumes that people use fuel cards as they are supposed to when refuelling the fleet vehicles, and that if they do not, they clearly code their MasterCard or reimbursement claim so that it can be identified. Our most common type of fuel is diesel, so this is assumed when it is not specified in the transaction detail. Most fuel is purchased using a fuel card.	Litres are used if the fuel was purchased using the fuel card. For MasterCard or reimbursements, dollars are used.	N/A
Overall assessment of uncertainty for Category 1 emissions and removals		1%	Very low		
Category 2: Indirect emissions from imported energy	Imported electricity	Electricity	Electricity for our Wellington office is metered for the whole building, which we share with other tenants. The LINZ share of electricity is based on the check meters on each floor. We assume the readings provided by the landlord are accurate. Electricity for our Christchurch and Hamilton offices is based on invoices from the electricity supplier.	N/A - the most accurate emission factor was used.	N/A

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
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)	Car Large (petrol 2000-2999cc) - 2015-2020, Car Medium (petrol 1600-2000cc) - 2015-2020, Car Medium (petrol PHEV 1600-2000cc) - electricity consumption - 2015-2020, Car Medium (petrol PHEV 1600-2000cc) - petrol consumption - 2015-2020, Car Micro (petrol under 1350cc) - 2015-2020, Air travel domestic (average), Air travel long haul (econ), Air travel long haul (econ+), Air travel short haul (average), Air travel short haul (econ), Air travel short haul b/f class, Aircraft - Aérospatiale/Alenia ATR 72, Aircraft - Airbus A320, Aircraft - Cessna Light Aircraft, Aircraft - De Havilland Canada DHC-8-300, Aircraft - Pilatus PC-12, Aircraft - Saab SF-340, Ferry travel (car passengers), Rail travel (international)	Flight and rental car data is provided by our supplier. We assume that the data they provide is accurate. We assume that the vehicle type provided by the supplier is accurate. A sense check is carried out before submitting the data, and any anomalies are queried with the supplier.	The most accurate emission factors were used for flights and rental vehicles.	N/A
		Taxi (regular)	Taxis are identified in our finance system and will be MasterCard transactions or reimbursements. This assumes that transactions are clearly coded.	Dollars are used as the data is taken from our finance system. We do not have details on the type of vehicle of the taxi.	N/A

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
		Car Average (unknown fuel type)	This is used for mileage claims. We assume that people submit their claims correctly.	As we do not know the litres of fuel consumed or details of the type of vehicle, an average must be used.	N/A
		Bus travel (average), Bus travel (electric), Bus/Coach travel (long distance)	Assume that transactions are clearly coded and that people claim for buses. Estimation of distance travelled based on narrative.	Assume bus travel to Wellington airport are using the electric airport bus. Other bus trips use the relevant "average" emission factor.	N/A
	Business travel - Accommodation	Accommodation - Australia, Accommodation - Belgium, Accommodation - France, Accommodation - Germany, Accommodation - Indonesia, Accommodation - Italy, Accommodation - Japan, Accommodation - Netherlands, Accommodation - New Zealand, Accommodation - Philippines, Accommodation - Singapore, Accommodation - Spain, Accommodation - United Kingdom, Accommodation - United States	Accommodation data is provided by our supplier. We assume that the data they provide is accurate. A sense check is carried out before submitting the data, and any anomalies are queried with the supplier.	N/A - the most accurate emission factor was used.	N/A

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
	Downstream freight - Paid by the organisation	Freight (pre-verified tCO_2-e)	Assume that our supplier's data is complete and accurate.	N/A - pre-verified data.	Yes - our freight provider provides a pre-verified 'Toitū compatible report'.
	Employee commuting	Car Average (diesel), Car Average (hybrid), Car Average (petrol), Car Average (PHEV petrol - electricity consumption), Car Average (PHEV petrol), Car Average (unknown fuel type), Car EV - average, Motorcycle, Bus travel (average), Rail metropolitan (average), Taxi (regular)	We are using data from the staff survey. As the total number of commuting days was not asked in the survey, from the data collected by the team leaders regarding work from home, an employee's average days to commute were calculated. It's calculated for full-timers and part-timers. The survey sample is then scaled to the total staff, and the kms travelled by all staff were calculated. The values are not accurate.	N/A - the most accurate emission factor was used.	N/A
	Working from home	Working from home	We are using access card data and HR data to calculate the number of people working from home. This is based on the assumption that people swipe in at least once each day as they are supposed to, and that people who swipe in are working in the office that day. It assumes that if the HR record shows someone as working and they are not in the office, they are most likely to be working from home (there may be other possibilities, such as working offsite that day, but those should be minimal). The numbers calculated using this method were in line with expected values.	We do not know if heating is being used or not so the default emission factor has been used.	N/A

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
Overall assessment of uncertainty for Category 3 emissions and removals		11%	Medium		
Category 4: Indirect emissions from products used by organisation	Purchased goods and services	Paper use - default	Assume that the report provided by our supplier is accurate.	Most of the paper we purchase has a carbon neutral claim that has not been verified yet, so we are using the default emission factor.	N/A
		Water supply	Water usage in the Wellington office is metered for the whole building, which we share with other tenants. The LINZ share is calculated based on floor area and does not take into account the different water usage between tenants, and we suspect that our actual usage may be lower than the calculation suggests. Water usage is not metered in our Christchurch and Hamilton offices and is estimated based on Wellington water usage per person/day. This assumes that water usage between our offices is similar and largely driven by the number of people in the office.	N/A - the most accurate emission factor was used.	N/A
	Disposal of solid waste - Landfilled	Waste landfilled LFGR Mixed waste	We have weighed waste data for most of the period. Assume the data provided by our suppliers is accurate.	N/A - the most accurate emission factor was used.	N/A

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
	Disposal of liquid waste - Wastewater	Wastewater for treatment plants (average)	Wastewater is not metered, so we assumed that wastewater will be approximately equal to the water supply. Refer to the water supply for assumptions and uncertainties for that source.	N/A - the most accurate emission factor was used.	N/A
	Transmission of energy (T&D losses)	Electricity distributed T&D losses, Natural Gas distributed T&D losses	As for electricity above.	N/A - the most accurate emission factor was used.	N/A
	Transmission of energy (T&D losses)	Natural Gas distributed T&D	As for natural gas above.	N/A - the most accurate emission factor was used.	N/A
Overall assessment of uncertainty for Category 4 emissions and removals		5%	Low		

A1.1.3 Excluded emissions sources and sinks

Emissions sources in Table 13 have been identified and excluded from this inventory.

Table 13. GHG emissions sources excluded from the inventory

Business unit	GHG emissions source or sink	GHG emissions category	Reason for exclusion
Wellington Office	Diesel Stationary Combustion	Category 1	Outside of operational control.
Wellington Office	Refrigerant use	Category 1	Outside of operational control.
All Offices	Recycling	Category 4	Recycling (and the associated "avoided" emissions) is to be encouraged. Guidance suggests that it is not appropriate to report these "avoided emissions" in our inventory.
All LINZ	Datacentre/cloud hosting	Category 4	Difficulty getting accurate data for this.

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 Toitū (see Appendix 1 - data summary.xls). Global Warming Potentials (GWP) from the IPCC fifth assessment report (AR5) are the preferred GWP conversion[4].

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 are reported separately here.

A1.2.2.1 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.

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

- 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.
- Toitū 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 been included in this inventory.

Details

Freight emissions will also be included in the NZ Couriers GHG inventory as they are a Toitū Carbonreduce member. It is possible that our other suppliers are also reporting emissions in their inventories.

To the best of our knowledge the services we use are not Toitū approved 'pre-offset' products or services.

APPENDIX 2: SIGNIFICANCE CRITERIA USED

Table 14. Significance criteria used for identifying inclusion of indirect emissions

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
a) All Category 1 and 2 emissions	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include
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
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
d) any Sector specific mandatory emissions sources as outlined by CNGP	n/a	n/a	n/a	n/a	n/a	n/a	Yes	Include
Diesel Stationary Combustion	De minimus (<1% of estimated total)	Low	None identified	Yes	No	No	Yes	Exclude
Refrigerant use	De minimus (<1% of estimated total)	Low	None identified	Yes	No	No	Yes	Exclude
Working from Home	Significant (>5% of estimated total)	Moderate	Opportunities	Yes	n/a	Yes	Yes	Include
Paper use	Moderate (1-5% of estimated total)	Moderate	None identified	Yes	No	Yes	No	Include

Emission source	Magnitude	Level of influence	Risk or opportunity	Sector specific guidance	Outsourced	Employee engagement	Intended Use and Users	Include in inventory?
Water Supply	De minimus (<1% of estimated total)	Low	None identified	Yes	No	Yes	Yes	Include
Wastewater Treatment	De minimus (<1% of estimated total)	Low	None identified	Yes	No	No	Yes	Include
Recycling	Moderate (1-5% of estimated total)	Moderate	None identified	No	No	Yes	No	Exclude
Datacentre/cloud hosting	Significant (>5% of estimated total)	Low	None identified	No	No	No	No	Exclude
Staff commute	Significant (>5% of estimated total)	Moderate	Opportunities	Yes	n/a	Yes	Yes	Include

APPENDIX 3: 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 4: REPORTING INDEX

This report template aligns with ISO 14064-1:2018. The following table cross references the requirements against the relevant section(s) of this report.

Section of this report	ISO 14064-1:2018 clause
Cover page	9.3.1 b, c, r 9.3.2 d,
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
1.3. Organisational context	9.3.1 a
1.3.1. Organisation description	9.3.1 a
1.3.2. Statement of intent	
1.3.3. Person responsible	9.3.1 b
1.3.4. Reporting period	9.3.1 l
1.3.5. Organisational boundary and consolidation approach	9.3.1.d
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
2.2. Significant emissions sources	
2.3. Emissions reduction targets	
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